

CITY OF LAKE CHARLES, LOUISIANA

ADOPTED
OPERATING & CAPITAL BUDGET
2013–2014

MAYOR

HONORABLE RANDY ROACH

CITY COUNCIL

MARY MORRIS
District A

RODNEY GEYEN
District C

JOHN IEYOUB
District D

PRESIDENT
LUVERTHA AUGUST
District B

VICE-PRESIDENT
STUART WEATHERFORD
District E

DANA CARL JACKSON
District F

MARK ECKARD
District G

Prepared By: Finance Administration

Karen D. Harrell, Director of Finance

September 2013

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**CITY OF LAKE CHARLES
2013-2014 ANNUAL BUDGET**

ELECTED CITY OFFICIALS

	<u>PRESENT TERM BEGINS</u>	<u>PRESENT TERM EXPIRES</u>	<u>BEGAN AS MEMBER</u>
<u>MAYOR</u>			
Randy Roach	July 1, 2013	June 30, 2017	May 2000

<u>CITY COUNCIL</u>			
Luvertha August, President	July 1, 2013	June 30, 2017	January 2008
Stuart Weatherford, Vice Pres.	July 1, 2013	June 30, 2017	July 2005
Rodney Geyen	July 1, 2013	June 30, 2017	July 1997
Mark Eckard	July 1, 2013	June 30, 2017	July 2009
Dana Carl Jackson	July 1, 2013	June 30, 2017	July 2005
Mary Morris	July 1, 2013	June 30, 2017	July 2013
John Ieyoub	July 1, 2013	June 30, 2017	July 2009

<u>CITY JUDGES</u>			
Thomas P. Quirk	January 1, 2009	December 31, 2014	January 1, 1979
John S. Hood	January 1, 2009	December 31, 2014	January 1, 1985

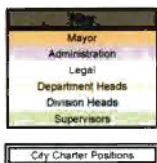
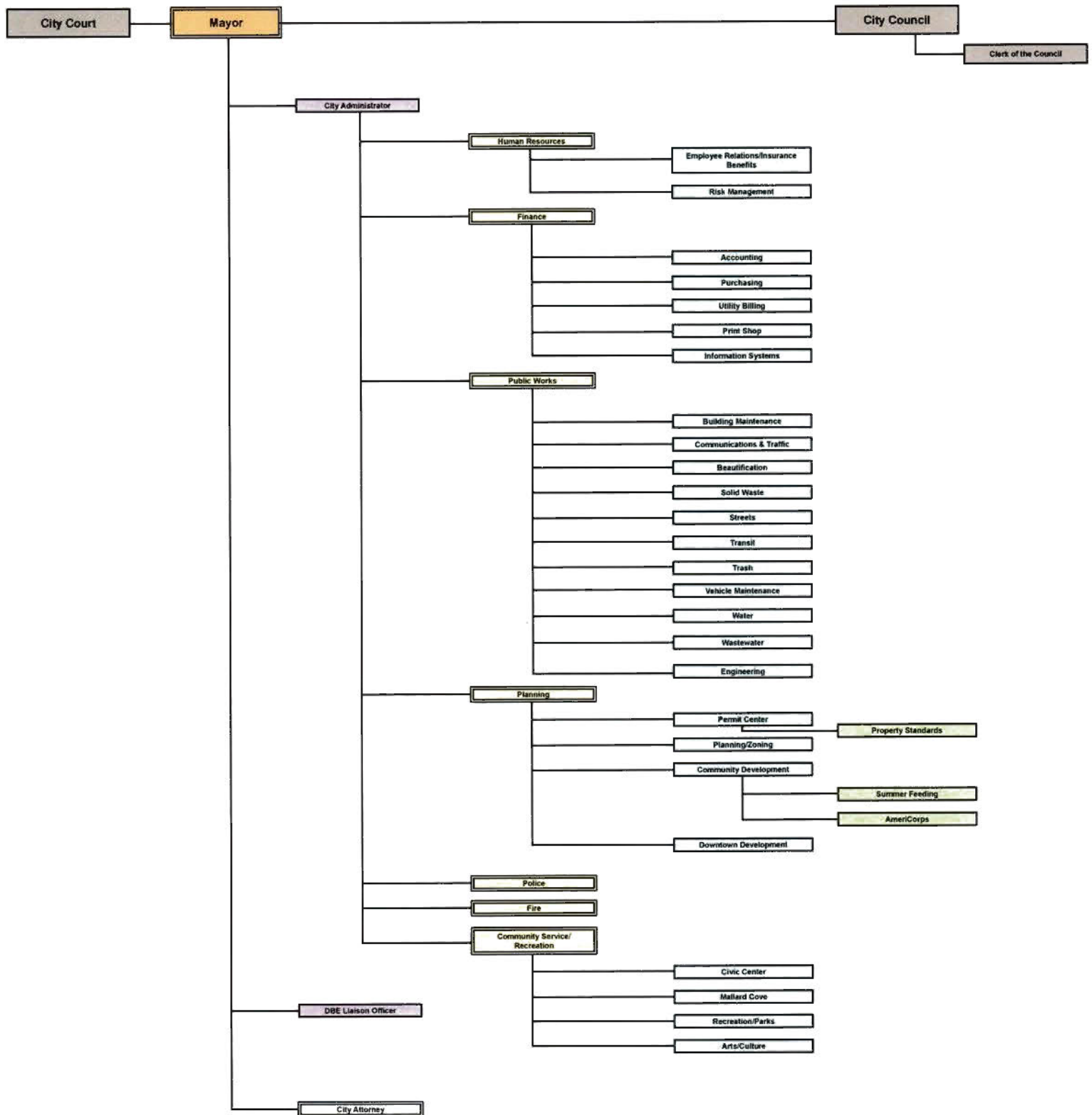
<u>WARD 3 MARSHAL</u>			
Joseph Alcede III	January 1, 2009	December 31, 2014	November 16, 2004

**CITY OF LAKE CHARLES
2013-2014 ANNUAL BUDGET**

DEPARTMENT HEADS

EMPLOYEE	DEPARTMENT
JOHN CARDONE	MAYOR'S OFFICE
BILLY LOFTIN, JR.	LEGAL
KAREN HARRELL	FINANCE
WENDY GOODWIN	HUMAN RESOURCES
KEITH MURRAY	FIRE
DON DIXON	POLICE
MISTER EDWARDS	PUBLIC WORKS
RUSS ADAMS	PLANNING AND DEVELOPMENT
PERCY BROWN	COMMUNITY SERVICES

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 1, 2012

Christopher P. Morrell

President

Jeffrey P. Egan

Executive Director

**CITY OF LAKE CHARLES
FISCAL YEAR 2013-2014 ANNUAL BUDGET**

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INTRODUCTORY SECTION

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CITY OF LAKE CHARLES

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

RANDY ROACH
MAYOR

DEPARTMENT OF FINANCE
KAREN D. HARRELL, DIRECTOR

August 15, 2013

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

RE: Fiscal Year 2013 – 2014 Operating and Capital Budget

Dear City Council Members:

Attached is the proposed Operating and Capital Budget for the 2013 - 2014 fiscal year, which is submitted for your review and consideration as provided under Article VI, Section 6-03 of our Home Rule Charter.

The economic conditions and upcoming major developments in Calcasieu Parish are very positive. Over \$40 billion in projects are projected within the next couple of years, bringing unprecedented growth to the area. Area communities, agencies and business leaders have formed the "Go Group" to address areas of concern, such as population growth, traffic conditions and workforce training.

Below are some of the announced projects.

- SASOL Ltd. announced on December 3, 2012, that it will build a gas-to-liquid and ethane cracker complex at its Westlake facility estimated between \$16 and \$21 billion. It is expected to generate a minimum of 1,200 permanent jobs, 7,000 construction jobs and thousands of indirect jobs in Louisiana and throughout the country. The first phase will be operational by 2018.
- G2X Energy plans to build a \$1.3 billion natural gas-to-gasoline facility on land owned by the Port of Lake Charles on the Industrial Canal. The project is expected to create 243 new direct jobs, resulting in an estimated 748 new indirect jobs. Estimated completion date is mid-2017.
- Magnolia LNG plans to build a \$2.2 billion export facility located on the Industrial Canal. It is estimated that the project will create 70 to 80 new permanent jobs and 400 construction jobs. Construction is expected to begin in 2015.
- Chenier Energy and Sempra Energy are expanding their natural gas facilities in Cameron Parish with a combined estimated cost of \$12.6 billion and 280 permanent jobs. Each project is expecting to generate 3,000 construction jobs.
- Sowela Technical Community College will have a \$20 million investment from the State of Louisiana to build a training facility that will serve the workforce needs

CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 BUDGET MESSAGE

during the construction and operations of the new Sasol plants and other facilities throughout the region.

Tourism is Southwest Louisiana's second largest economic driver, estimated to bring in \$339 million annually. The projects related to growth in this industry are outlined below.

- Golden Nugget Casino is seeking Louisiana Gaming Control Board approval to obtain the riverboat license for the \$500 million casino complex on Port property adjacent to the L'Auberge Casino currently under construction. The new casino is supposed to be open for business in 2014.
- Louisiana Department of Transportation has announced an \$80 million interstate improvement project at Cove Lane to improve traffic congestion that is anticipated with the opening of the additional casino. Local governmental entities that benefit from gaming taxes have been asked to contribute \$20 million toward this project.
- Mardi Gras Boardwalk has been given City Council approval to purchase nine acres of land on the City's lakefront for \$4 million. The development company plans to build a \$45 million facility that will include both residential and entertainment venues. The project should be completed within two years.

Although these announcements have been labeled an "economic boom" for the area, the benefits in terms of significant increases in tax revenues have not yet materialized because the projects are still in the early stages of development. The recent announcement regarding AAR's decision to locate its new MRO facility at Chennault means the addition of at least 250 new jobs for the area. This should be the start of a period of significant job growth for our community.

Current Financial Outlook

Sales tax, the City's largest revenue source, increased by 5% in FY 2012 to \$44.9 million. However, a large portion of the increase was due to a sales tax settlement which generated one time revenues. We project the current fiscal year will end with an increase of less than 3% in actual sales tax revenue and have projected a 4% increase in the proposed 2014 fiscal year budget. The total projections are \$48 million, with \$36.9 million going into the General Fund.

FY 2012 ended with a surplus in General Fund operation of less than \$50,000. Reductions in expenditures were primarily due to conservative spending and personnel management. This resulted in savings of nearly \$1.7 million thereby avoiding the \$2 million budget deficit that had been projected in the amended budget. Revenues were consistent with the budgeted projections. This followed a combined deficit of \$2.9 million for fiscal years 2011 and 2010. Of that amount \$1.1, million related to the firefighter lawsuit settlement.

Our current FY 2013 budget had an adopted total deficit of \$2.56 million. However we project that this deficit will be less than \$700,000. Sales tax, other revenue collections and end of the year expenditures will determine the actual use of reserves.

CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 BUDGET MESSAGE

Historically we have never exceeded our budgeted deficit. This is because the projected expenditure figure assumes that we will spend every dollar that is budgeted and that every budgeted position will be filled for the entire year. Most of our departments manage their budgets and are able to keep the total cost of operation well within budget. As a result, we have maintained an adequate General Fund balance despite experiencing cash deficits in prior years.

The proposed budget for FY 2013-2014 which we are submitting to you includes a projected deficit of \$2.36 million. At that rate, the estimated ending General Fund balance for FY 2014 would be \$22.3 million which is 35% of operating expenditures and transfers. The City's target fund balance ratio is 30% or \$19.2 million.

At the time of the City's downturn in revenues in 2010, fund balance reserves were strong, equaling 46% of operating expenditures and transfers. Included in the drawdown of fund balance reserves was \$3 million for the Firefighter's Supplemental Pay lawsuit settlement.

Pension contributions into the state run retirement systems continue to be a drain on the City's finances. Without the increase of this single fringe benefit over the past several years, the City's fiscal condition would be much less challenging. Retirement contributions for FY 2014 are budgeted at \$5.4 million which compares to \$2.1 million in FY 2009 (an increase of over \$3 million).

Fortunately, we still have adequate General Fund balance reserves to cover next year's budgeted deficit. The City continues to operate in the most efficient manner possible. Additional information on the General Fund's budget will follow.

As it was pointed out in last year's budget message, it should be noted that the City's sales tax levy is ¼ cent less than any other area of the Parish. This rate differential equates to approximately \$5.3 million annually.

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 revenue to cover the 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, Summer Food Service Program and Americorps are accounted for in individual special revenue funds.

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 where necessary.

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.

CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 BUDGET MESSAGE

General Fund

Overview

The proposed FY 2014 operating budget contains a projected operating deficit of \$2,363,360. This will leave the City with an estimated ending fund balance in the General Fund of \$22.3 million at fiscal year-end 2014. This projected ending balance is above the targeted minimum ending balance of \$19.2 million. This targeted balance is based on the City's policy of maintaining reserves of 30% of budgeted expenditures and non-capital transfers.

(Note: The GFOA recommends a minimum targeted balance of 5 to 15% of General Fund revenue. However, the City uses a 30% figure because of our dependence on sales taxes as our primary source of revenue and the possibility of a significant weather event.)

The current year budget has not yet been formally amended from the originally adopted budget. While the total budgeted operating expenditures will not be increased, an amendment will be needed (as required by ordinance) to cover certain increases in expenditures at the department level, primarily in the Police Department due to additional overtime costs. The City Council has already adopted an ordinance that allowed the Police Department to exceed their allocated overtime budget of \$700,000.

Sales tax, which is the City's largest revenue source, has increased by 2.5% compared to the same period in FY 2012. Due to the trend for the last few months (possibly signaling an increase in economic activity), revenues are projected to increase by 4% for the next three months for a total of \$35.5 million. Accordingly, the sales tax projection for next fiscal year is an increase of 4% over the FY 2013's projection. We believe that these numbers are probable, given the economic development initiatives in the upcoming months.

We began the past three fiscal years with more than \$25 million in the General Fund reserves even though we had recorded a deficit in fiscal years 2010 and 2011. (\$1.1 million was use of fund balance for the Firefighter Lawsuit settlement.) These were the first deficits recorded in recent history, and unfortunately the trend of expenditures exceeding revenues will continue for both the current and proposed fiscal years primarily due to increases in retirement benefits.

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.

CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 BUDGET MESSAGE

Discussion of General Fund Revenues

The proposed FY 2013-2014 General Fund revenues of \$59,454,252 reflect an increase of 3.6% when compared to the adopted FY 2013 revenues of \$57.4 million.

Sales Tax:

Sales tax revenues of \$36.9 million account for 62% of all General Fund revenues. Although revenues are projected and proposed to increase in the current and next fiscal years, it has taken us several years to get back to where collections were in fiscal years 2008 and 2009. We are cautiously optimistic in our projections, and as always, sales tax revenues will continue to be closely monitored in the upcoming year.

Property Tax:

Proposed property tax revenue of \$7.4 million will account for 12.5% of all General Fund revenues in FY 2014. The City collected \$6.8 million in FY 2012. The current year collections increased by 6% to \$7.2 million, most of which is attributable to the 2012 reassessment and the roll forward of the City's millages. Overall millages for the City have been levied at 15.35 mills for the past five years and will remain at that rate for the next three years.

Franchise and License Taxes:

Franchise and license taxes of \$8.48 million make up over 14% of General Fund revenue. This revenue category decreased 10% in FY 2012 primarily due to a decrease in the electric franchise tax. There has been a slight increase in revenue during the first three quarters for this item although the gas franchise tax has decreased. Total franchise revenues are budgeted at \$5.2 million for FY 2014. Also included in this category is the occupational and insurance licenses tax. The annual payment is based on a business's sales history. The proposed budget amount of \$3.2 million is an 11% increase over the projected figure for the current fiscal year.

Other Revenues:

Licenses and permits are increased in the current fiscal year primarily due to a one-time payment of \$200,000 for the building permit for the new casino. It is projected that this category will continue to increase due to construction in the housing industry that will be necessary to support the influx of workers anticipated in the next year or two. The decrease of revenue in the use of money and property category is primarily attributable to a continued drop in interest earnings on investments.

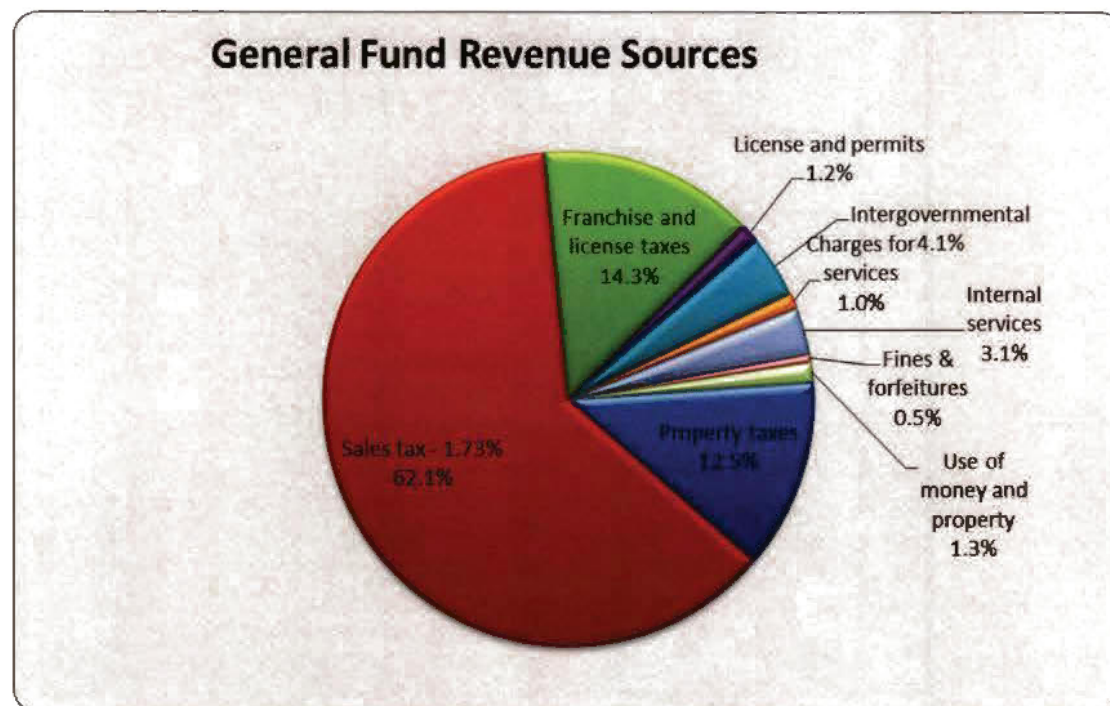
Other Financing Sources:

General Fund's other financing sources authorizes a transfer of up to \$980,000 from the Riverboat Gaming Fund. This represents 10% of projected gaming tax proceeds. This is the fifth consecutive fiscal year that this transfer has been made to help fund the cost of acquisition of major capital equipment in the Public Works Department. Capital expenditures for large trucks and special purpose vehicles purchased for the Public Works Department have traditionally been funded by General Fund revenues.

CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 BUDGET MESSAGE

We have previously used gaming revenues to cover the capital cost of new fire trucks and have budgeted this expenditure as part of the Capital Budget.

There is a transfer of \$750,000 from the Employee Health Insurance Fund for a third year in a row. Approximately 75% of the revenues in that fund come from health insurance premiums paid by the General Fund. The reduction in claims expenses in fiscal years 2010 and 2011 resulted in an increase in reserves in that fund that exceed \$5 million. Although claims increased in FY 2012 and are projected to remain at that level, there are still sufficient premiums to cover the expenses. The City has not raised health insurance premiums since a 5% increase in January 2011 and does not plan to increase premiums during the upcoming renewal process.



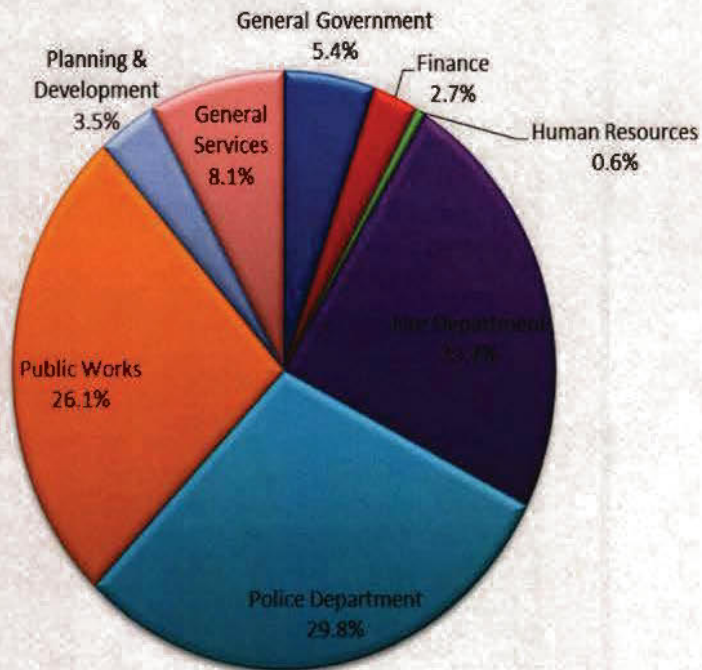
Discussion of General Fund Expenditures

General Fund operating expenditures are budgeted at \$59,705,464, a 3.9% increase from the adopted operating expenditure budget for FY 2013 of \$57.4 million.

The Fire and Police Departments account for more than half of the City's operating expenditures (53%). When you include expenditures for the Public Works Department, those three areas of operation account for 80% of the General Fund's operating expenses.

CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 BUDGET MESSAGE

General Fund Expenditures by Department



An additional \$4.2 million is budgeted for operating and debt service transfers to other funds.

The total proposed General Fund budget for FY 2013-2014 is \$63,922,612. This total reflects an increase of 3.7% from the FY 2012-2013 adopted budget of \$61,661,757. The projected expenditures of \$60 million for FY 2013 reflect a savings of \$1.56 million under budget, mostly in the Public Works Department due to vacant positions and the deferral of material and equipment purchases.

The City settled the firefighters' supplemental pay lawsuit during FY 2009. The \$3 million dollar settlement was paid in installments from 2009 through 2012. This expenditure was paid for from reserves of the General Fund.

The employees in the Police Department have filed a separate supplemental pay lawsuit based on similar pay issues and legal principles. The Police suit involves a smaller number of employees for a lesser period of time. It appears that we will be in a position to settle this litigation within the next few months. Although we do not know the exact amount of the settlement, we believe that it will be in excess of \$2 million. We intend to seek an agreement to handle this liability in a manner similar to that used in the Firemen's litigation and pay the agreed amount in annual installments. This budget does not contain any reserve for a possible settlement other than the General Fund reserves. Below is a discussion of the major category of expenditures for the General Fund:

CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 BUDGET MESSAGE

Personnel:

- A total of 30 full time, unfilled positions were eliminated from the FY 2010-2011 General Fund budget. All department heads have expressed the need to increase their personnel allotments back to the 2010 levels or beyond. This is due in part to the anticipated increase in work load that will result from the increase in economic activity; however, the administration has not been able to allow for any increase due to the funding constraints and the continued projected deficits.

Salaries / Wages / Overtime:

- State statute requires that most fire and police personnel receive an annual 2% longevity pay increase. Therefore a 2% longevity increase has been included in the proposed budget for all eligible employees. No other increase in salaries is budgeted. The proposed total salaries and other compensation dollars increased by less than one percent over current adopted figures. The budgeted salaries and fringe benefits are routinely higher than actual expenditures because of vacant positions throughout the organization.
- Overtime is budgeted at \$1.85 million in both the current and proposed budgets (\$900,000 for Fire Department; \$700,000 for Police Department and the remainder \$250,000 for other departments). This continues to be a challenging line item in the public safety departments. Although the Fire and Police Departments worked to reduce overtime cost in FY 2011, it has continued to increase in the last two fiscal years.

The Fire Department's overtime was budgeted at \$900,000. However, it is estimated that \$1.3 million will be paid in FY 2013. Firefighting personnel refuse to "move up" in rank as allowed by law when vacancies exist in their work shift. This significantly increases the cost of overtime because overtime is paid to the upper ranks at a higher rate of pay, rather than being paid to the employees of the lower ranks.

The Police Department's union contract states that overtime exceeding \$700,000 has to be approved by the City Council. This fiscal year that permission was granted in May. Because of this clause, the overtime is budgeted at only \$700,000 in the FY 2014 budget. We expect that amount to be increased at some point during the next budget year. It is projected that \$1.1 million will be spent from the General Fund in the current fiscal year. It should be noted that an additional \$340,000 in overtime expense will be recorded in the Police Grant Fund for special overtime detail, such as the LACE Grant, which is funded by other agencies.

Fringe Benefits:

- The proposed expenditures in the fringe benefits category has increased to \$11.2 million or 4% compared to budgeted FY 2013. Actual FY 2012 expenditures were \$9.8 million. As in salaries, savings in budgeted versus actual numbers are normally realized in this category due to vacant positions throughout the year.

CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 BUDGET MESSAGE

- The retirement contributions for the Fire Department are one of the largest increases reflected in the proposed budget. The Firefighter's Retirement System (FRS) increased the contribution rate on July 1, 2013 to 28.25%. This increase is a continuation of the following:

July 1, 2010 increase from 14% to 21.5%.
July 1, 2011 increase from 21.5% to 23.25%
July 1, 2012 increase from 23.25% to 24%.
July 1, 2013 increase from 24% to 28.25%

This is an additional budgeted cost from FY 2013 of \$375,000, for a total of \$2.2 million compared to a total of \$1.2 million in FY 2010. It should be noted, this increase was after 8 positions were eliminated in FY 2011. State legislation provided for an increase in this system's employee contribution rate to 10%, up from 8% in an effort to reduce the City's share. Contribution rates in this system may increase again in the next several years.

- Although the Municipal Police Employee Retirement System (MPERS) retirement contribution rate for the Police Department did not increase this year, the current rate of 31% is budgeted to cost \$2.5 million in the proposed budget. Below is the history of the increase in this system:

July 1, 2010 increased from 11% to 25%
July 1, 2011 increase from 25% to 26.5%
July 1, 2012 increase from 26.5% to 31%.

The proposed retirement expense for the Police Department is more than double the \$1.2 million that was paid in FY 2010. It should be noted, this increase was after 5 positions were eliminated in FY 2011. State legislation provided for the employee contribution rate to increase from 7.5% to 10%. Contribution rates may increase above the current 31% during the next several years.

- The City pays the retirement contributions due on the amount paid to Fire and Police personnel for State Supplemental pay. Eligible employees currently receive \$6,000 per year from the State. Each year we pay \$1,695 for each eligible fireman and \$1,860 for each eligible police officer. The amount of additional retirement contributions which the City budgeted for these eligible employees is \$271,200 and \$247,380 respectively for each department.
- Municipal Employees Retirement System contribution rates have increased as follows:

July 1, 2011 increase from 6.75% to 8%
July 1, 2013 increase from 8% to 8.75%.

Retirement contributions for FY 2014 are budgeted at \$741,900, compared to \$684,810 for FY 2013. The City additionally contributes 6.2% for social security for employees in this system. All nonpublic safety employees of the City belong to this retirement system. The above total reflects only the General Fund's

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 BUDGET MESSAGE**

employees. The total paid to this system from all funds is budgeted at \$1.3 million.

- Medicare is paid at 1.45% of total payroll for most employees in all three retirement systems.
- The City's health care claims increased by 19% in FY 2012, following decreases of 9% in FY 2010 and 10% in FY 2011. Current year trends reflect a slight decrease in claims from the FY 2012 level. Reserves in the Employee Health Insurance Internal Service Fund exceed \$5 million and should remain stable in this fiscal year. We recommend that the employee health insurance premiums remain unchanged for the third year in a row. Insurance premiums are proposed to cost \$4.7 million in FY 2014 in the General Fund. Beginning in 2011, employees were given an option to pay a portion of their monthly premium or move to a free plan that had a higher deductible.

Insurance – Property, AL, GL, WC:

- Due to increases in estimated liabilities for auto liability, general liability and workmen's compensation claims, the insurance expense category was increased by 10% to \$4.3 million for FY 2013 and increased again by 6% to \$4.6 million in the proposed 2014 budget.
- The general insurance line item covers the property insurance and claims coverage accounted for in the Risk Management Fund. The City's property insurance premium has been reduced from initial post-storm rates but is still significantly higher than it was before Hurricane Rita.
- Auto liability, general liability and workmen's compensation claims liability are funded by charges to all City departments.
- The City is currently considering hiring an outside consultant to analyze our workmen's compensation losses as well as review our safety policies and procedures.

Auto Supplies and Gasoline:

- The City uses approximately 52,000 gallons of fuel per month. Fuel costs have fluctuated during the past fiscal year and remain uncertain for the future. Fuel line items are budgeted to remain constant at \$1.5 million for fiscal years 2013 and 2014. An increase of \$150,000 to \$1 million is reflected in the automotive supplies line item and is due primarily to the aging condition of the vehicle fleet.

Contractual Services and Projects:

- This category of expenditures includes contracted services such as minor road repairs, grass cutting and demolition contracts. Solid waste disposal fees of \$1.3 million account for nearly 50% of this category which is budgeted at \$3 million for FY 2014. The City does not receive any direct revenue to offset the collection or disposal of trash and solid waste. As far as we know, we are the only major city

CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 BUDGET MESSAGE

in Louisiana that does not charge for this service.

Major Acquisitions and Improvements:

- Capital outlay in this category for FY 2013-2014 is budgeted at \$2.7 million and accounts for the largest categorical increase in the proposed budget. This compares to \$1.6 million for the current fiscal year, \$1.5 million for FY 2012, and \$508,000 in the 2011 budget. This category was reduced by over \$1 million in FY 2010 when sales tax collections fell. The purchases of vehicles, heavy machinery and equipment have been restricted to only absolute necessities, but deferrals can become cost prohibitive as maintenance cost increase. \$980,000 from the Riverboat Gaming Fund is used to pay for a portion of the capital cost of this equipment.

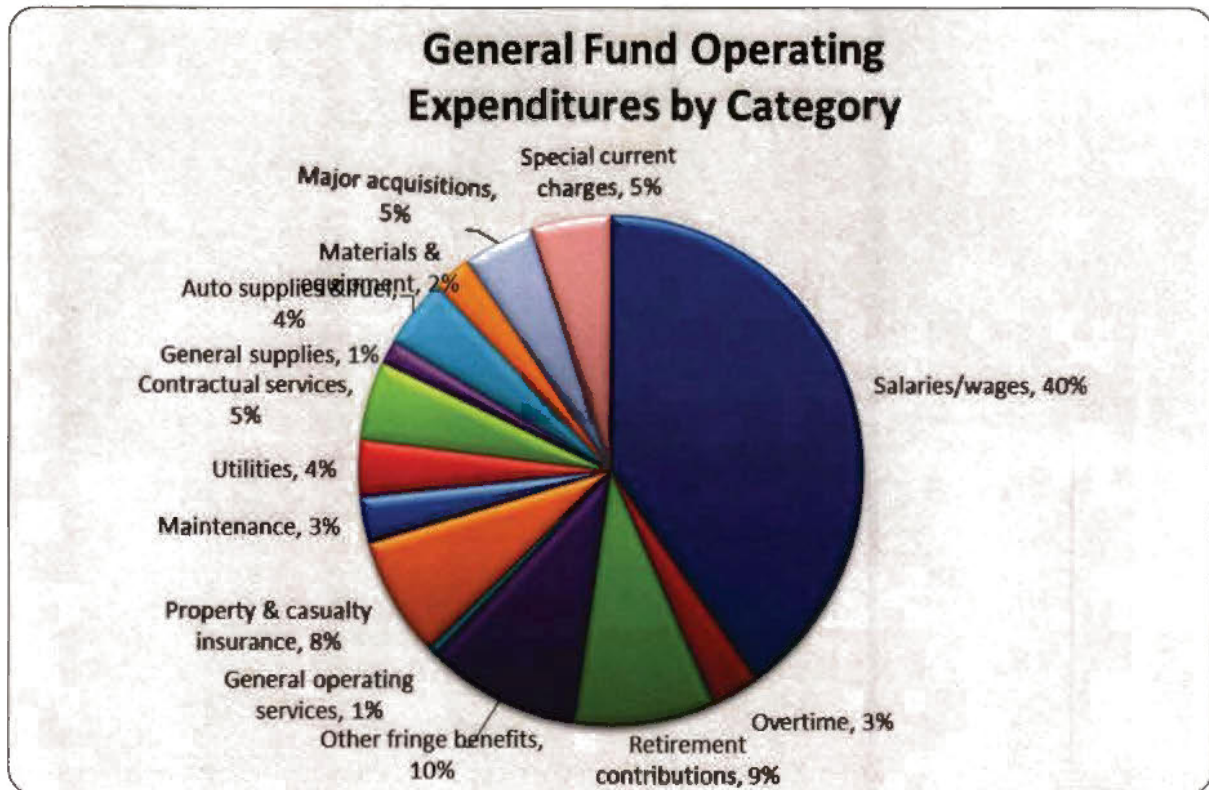
Special Current Charges:

- This category accounts for various charges incurred by the City such as interagency agreements, professional services, internal charges and special activities and programs. The City has entered into several new agreements in an effort to consolidate services throughout the parish. This category remains budgeted at \$3 million for FY 2014.

Major items that are included in this category are as follows:

\$350,000	Calc. Parish School board	Sales tax collections
\$20,000	Calc. Parish Tax Assessor	Property tax roll
\$90,000	Calc. Parish Sheriff's Office	Property tax collection
\$240,000	Calc. Parish Sheriff's Office	Prisoner boarding
\$55,000	Calc. Parish Sheriff's Office	Police vehicle maint.
\$75,000	Calc. Parish Sheriff's Office	Drug task force
\$24,000	Calc. Parish Sheriff's Office	Polygraph services
\$484,000	Total CPSO	
\$73,000	Calc. Parish Police Jury	Coroner's services
\$100,000	Calc. Parish Police Jury	Prisoner's services
\$550,000	Calc. Parish Police Jury	Animal control services
\$175,000	Calc. Parish Police Jury	Emergency training
\$58,000	Calc. Parish Police Jury	GIS services
\$7,000	Calc. Parish Police Jury	Civil defense
\$30,000	Calc. Parish Police Jury	Moeling St. post office
\$1,500	Calc. Parish Police Jury	TRIAD operation
\$994,500	Total CPPJ	
\$18,000	Calc. Parish District Attorney	S.A.N.E
\$15,000	City Marshal	Security assistance
\$8,000	SW LA Law Enforcement Planning	Police grant assistance
\$55,000	IMCAL	Regional planning
\$39,000	Arts & Humanity Council	Art programs
\$10,000	McNeese St. University Banners	Arts & cultural
\$92,000	SW LA Alliance	Economic development
\$25,000	Abraham's Tent	Homeless shelter
\$13,300	Volunteers Center of SW LA	211 Center

CITY OF LAKE CHARLES
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Transfers from General Fund:

- The operating transfers to subsidize special revenue funds and enterprise funds are unchanged at \$3.9 million in the proposed budget.
- The debt service transfer of \$350,000 is for the Sales Tax Increment funding for the Wal-Mart on Highway 171. Under the terms of the sales tax agreement the City remits 25% of sales tax revenue generated from this store not to exceed \$350,000 per year for a period not to extend beyond December 20, 2020. This amount is offset by sales tax collections from the retail operations at the old Wal-Mart location, which totaled \$84,810 for the July 2012 through June 2013 period. The City receives all property tax assessments.
- Funds for additional transfer for capital expenses are not included in the proposed budget.

Summary of General Fund Balance Adjustments

Fund balance used (excess of expenditures over revenues) for operations and transfers in the proposed FY 2014 General Fund budget is \$2,363,360. As in prior years, we will work with departments to reduce this deficit. However, based on the projected and proposed budget, the General Fund will have an unreserved fund balance of \$22.3 million at the end of the 2013-2014 fiscal year. This total is 35% of budgeted expenditures and non-capital transfers.

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It is the City's practice to have a minimum ending fund balance target of 30% of expenditures and non-capital transfers. This reserve provides sufficient funds to enable the City to respond to economic downturns and allows for uninterrupted City services in the event of another disaster. The target balance for the FY 2014 is \$19,176,784.

General Fund Fund Balance Projections	Actual Fiscal Year 2011-2012	Proposed Budget 2012-2013	Projected Results EOY 2012-2013	Proposed Budget 2013-2014
Beginning fund balance	\$ 25,314,863	\$ 25,356,964	\$ 25,356,964	\$ 24,676,671
Fund balance (used) added operations	633,735	(2,567,929)	(680,293)	(2,363,360)
Fund balance used for capital transfers	(23,000)	-	-	-
Fund balance used for lawsuit settlement	(568,634)	-	-	-
Total fund balance (used) added	42,101	(2,567,929)	(680,293)	(2,363,360)
Ending fund balance	\$ 25,356,964	\$ 22,789,035	\$ 24,676,671	\$ 22,313,311
Fund balance target 30%	\$ 17,144,201	\$ 18,498,527	\$ 18,027,890	\$ 19,176,784

Additional revenue and expenditure comparisons are displayed in the Exhibit section.

Special Revenue Funds

Waste Water Fund

The Waste Water Fund has experienced steady revenue growth due to rate increases authorized in 2009. The Waste Water Fund also receives sales tax revenue. Total revenues are budgeted at \$15.3 million for FY 2014 compared to \$14.7 projected for FY 2013. Proposed operating expenditures are budgeted at \$9.5 million, a 4.9% increase from the current adopted budget. The increase is attributable to an increase in maintenance costs and additional purchases of material and equipment. The Waste Water Fund makes an annual internal service contribution to the Water Fund to cover a portion of the costs of the Water Business Office, which collects both water and sewer revenues.

A transfer of \$4 million to the Capital Project Fund is included, as it has been in the last several years. Line rehabilitation, plant improvements and/or major expansion projects will be funded with these proceeds. In addition, funds are being accumulated for needed expansions to Plant D.

The City of Lake Charles is drawing down proceeds of a loan of \$21 million at .95% interest from the Clean Water State Revolving Loan Fund (DEQ loan). Major renovations to Plants A and BC and a force main to Plant D will be built in the next two fiscal years with these funds, which will be accounted for in the Capital Project Fund. This loan is being paid from sewer user fees via a transfer to the Debt Service Fund. The first principal payment of \$958,000 was paid in the current fiscal year. Interest payments are calculated only on the portion of funds that have been drawn down.

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Total debt service transfers from the Waste Water Fund are \$3.5 million to repay a portion of the \$35 million Lake Charles 2007 Public Improvement Bonds, the Refunding Bonds for Plant D construction and the DEQ loan.

The City Council adopted a new sewer rate schedule in July 2009 that was effective on January 1, 2010 and allows for increases through December 31, 2014. The debt service payment for the \$21 million loan was included in the calculation used to determine the projected increase in rates.

Riverboat Gaming Fund

The City participates in a Cooperative Endeavour Agreement with the Calcasieu Parish Police Jury which pools all gaming revenues collected within the parish. Riverboat admission taxes recorded in the Riverboat Gaming Fund are proposed to slightly increase to \$9.8 million from FY 2013 projected collections.

Transfers of gaming funds for capital projects will be \$4.5 million in the 2014 fiscal year, an increase from the \$4 million transferred in the current fiscal year. The City continues to fund and complete projects authorized in the bond issue and other capital projects that have accumulated funding.

The City of Lake Charles issued \$40 million in bonds in March 2010 for Phase 2 Public Improvement Projects. \$2.1 million is needed in the FY 2014 budget for the annual debt service payment. An additional \$1.37 million is allocated in the FY 2014 budget year to fund the annual payments due in connection with the \$35 million issue from May 2007. Up to 60% of the gaming revenues can be used to repay the \$90 million bond issue approved in November 2006. The combined \$3.4 million represents 35% of the gaming funds. An additional transfer of \$619,000 is being made for the final principal payment on the Pension Bonds that were issued in 1998.

Also included is a transfer of gaming funds to the General Fund for major capital equipment acquisitions as previously discussed. There is a transfer of \$421,450 to the Recreation Fund to pay for the utilities and maintenance cost associated with the lakefront promenade and other downtown areas. This was a new expenditure in FY 2012 and is discussed below.

The current and proposed budget has a contingency transfer to other funds of \$500,000. The General Fund will be monitored during the upcoming budget year and should the proposed revenues fall below projections or expenditures exceed budget due to unforeseen conditions, the administration would transfer these funds to the General Fund to prevent the fund balance reserves from falling below the targeted 30% of expenditures level. Should the General Fund reserves remain as projected, these funds would be transferred into the Capital Project Fund, and the appropriation of the funds would be done at that time.

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Recreation Fund

The Recreation Fund receives both sales tax and property taxes that are dedicated to this program. Revenues are also generated for services provided by the different activities. Revenues of \$2.78 million are subsidized by a \$1.2 million transfer from the General Fund to fund total expenditures of \$4.16 million. A transfer of \$250,000 from the Facility Renewal Fund was made in the current fiscal year to pay for needed major repairs/ maintenance of various recreation facilities. It is estimated that \$190,000 of those funds will be unspent by September 30 and they will be put into fund balance reserves and are reauthorized in the FY 2014 budget.

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 \$421,450 is funded through a transfer from the Riverboat Gaming Fund.

Grant Programs

Individual fund displays are included for Community Development Block Grant, HUD Housing Programs, Summer Food Service Program and Americorp Grant Funds. Total proposed revenues in these grant funds are \$1.5 million for FY 2014 and an additional \$90,863 is transferred from the General Fund for needed matching funds.

Projected expenditures for Miscellaneous Police Grants are \$597,919 of which 60% will be used for special detail overtime. The balance is for specialized police equipment purchases. This budget includes a \$36,791 cash match from the General Fund. The COPS Hiring Grant, a federally funded program, is budgeted at \$113,700 to fund salary and fringe benefits for two additional police officers. The D.A.R.E. program is not being funded in the proposed budget, but the reserves in the fund will carry forward for future use.

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

The City's transit program costs are budget at \$2.4 million for FY 2014. 50% of operations and 80% of planning and maintenance costs are funded by the Federal Transit Administration (FTA), budgeted at \$1,275,130 in FY 2014. Ridership and state transit revenue equal \$221,800. Revenues from ridership have increased incrementally the last several years. An operating subsidy from the General Fund in the amount of \$903,665 is needed to balance expenditures of \$2.4 million.

The Transit Capital account was used to capture all revenue and costs associated with the new \$4.2 million transit facility. FTA and American Recovery and Reinvestment Act funds were the primary funding source; less than \$400,000 of City funds were used on the facility renovations.

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Water Fund

In July 2009, the City Council adopted a new rate schedule that was effective on January 1, 2010. An increase was provided for in each of the next four calendar years, ending in 2014. The new rate schedule allowed for the collection of a Capital Improvement Fee, and it is expected to generate \$480,000 in the proposed budget. This amount added to a transfer of \$500,000 from the Riverboat Gaming Fund will pay for \$980,000 in capital improvements.

Civic Center

The Lake Charles Civic Center proposed operating budget of \$2.3 million is unchanged from the prior two years. Facility generated revenues are projected to stay the same at \$1 million. The Civic Center receives an annual \$200,000 allocation from the state hotel motel tax. The budgeted operating subsidy from the General Fund for FY 2014 is \$1,133,033.

The City previously adopted a grant of \$3 million from Community Development Block Grant Disaster Recovery Funds for Hurricane Ike and Gustav. These funds will be used for renovation to the Rosa Hart Theatre and weatherization of the exterior of the building. This project is currently under construction and will be completed in 2014. Funding of \$600,000 in the proposed budget is to pay for replacement of the boilers and any other miscellaneous costs needed for the project.

Mallard Cove Golf Course

Based on recent trends, Mallard Cove Golf Course has projected operating revenues of \$911,900, a 4% increase from current adopted amounts. Expenditure projections increased by 3% to \$1.46 million, mostly due to increased personnel and chemical costs. A subsidy of \$549,303 is budgeted from the General Fund. An over-saturation of the golfing industry has led to increased competition in the area. The City administration continues to work with golf course personnel in hopes that this facility will once again be self-sustaining in future years. A transfer of \$200,000 from the Riverboat Gaming Fund is budgeted for the major maintenance projects on the course.

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 insurance coverage are paid for out of this fund. The financing of services provided are funded through insurance charges to all City departments. Claims cost increased in all three categories of liability in the last couple of years. Due to this increase, the insurance premium charged to the various City departments for the current fiscal year was increased by 10% and is increased an additional 6% in the proposed budget. Proposed expenses in FY 2014 are \$6.8 million.

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Employee Group Insurance Fund

The City of Lake Charles' self-funded plan for employee health insurance changed the third party administrator of the plan to Blue Cross/Blue Shield in January 2013. This was after five years of administration by United Healthcare. This change was made in an effort to save fixed costs of administration expenses and reduce claims through network discounts. Historically the City has paid 100% of the premium for each employee's insurance and in excess of 70% of the cost of insurance for dependent coverage. Beginning in January 2010, employees began to contribute a small premium in order to have low out of pocket expenses. Other employees still receive insurance at no cost but with higher co-pays and deductibles.

Claim costs, premiums for stop loss coverage and administrative fees are budgeted at \$7.5 million in FY 2014 compared to \$7.4 million in the 2013 budget. Actual expenses in FY 2012 were \$6.6 million. Current year trends indicate increased costs for FY 2013. The City premiums have remained the same since January 1, 2011 and there is no planned increase for the upcoming renewal period.

Claims costs decreased by 9% in FY 2010 compared to FY 2009 and an additional decrease of 10% in FY 2011. The resulting decreases inflated the reserves in the Employee Group Insurance Fund to such a level that the administration made the decision to transfer \$750,000 back into the General Fund to help offset the amount of premiums that are budgeted in both the current and proposed budgets.

Capital Budget

General Capital Projects

The FY 2013-2014 capital projects authorizations total \$14.7 million which compares to the amount in the current year budget. An additional \$2 million is budgeted in the Capital Project Fund to help pay the debt service requirements of Phase 1 and 2 bond issues.

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 million represent 34% of the dedicated sales tax funds.

Sales tax and riverboat gaming revenues are the only specific, recurring revenue for the City's capital projects. \$5.97 million in sales tax revenues were added to the \$4.5 million transfer from the Riverboat Gaming Fund and \$4 million from the Waste Water Fund to provide funding for these projects which include on-going and new authorizations for streets, drainage, water and sewer, community service and general government projects as listed in the Capital Project section.

Capital projects are budgeted on a project rather than an annual base. Included is the 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.

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Bond Projects

The City has issued \$75 million in bonds of the \$90 million authorized in the bond propositions. We do not anticipate borrowing the additional amount at this time. The City has completed many of the projects approved, spending a total of \$72.5 million to date. The reauthorization of unappropriated bond proceed expenditures is provided for in the proposed budget. In addition to bond proceeds, interest earnings and other funds are available for future projects.

The largest project in the bond issue, Phase 1 Enterprise Boulevard Extension was recently completed at a cost of \$13.2 million. Previously authorized capital project funds of \$1.6 million are held in reserve for any additional expenses including Phase 2 of this development.

The bond authorization allocated \$18 million for Downtown/Lakefront Development. The Ryan Street Streetscape project is nearing completion and is the largest project in this category at \$7.5 million. The remainder of those funds, which is less than \$1 million, will be added to previously authorized capital project funds and other state and local funds as the City proceeds with additional development.

The Gill Street Extension project is currently under construction. Total cost is \$2.3 million. Funding sources include \$900,000 of bond funds (primarily for water and sewer), CDBG Disaster Recovery Funds of \$1.2 million and State Facility and Planning Commission Funds of \$274,000.

The Local Road category of the bond issue includes funds for Sallier Street. This project has been delayed pending the finalization of plans for the Nelson Road Extension project, which is a State DOTD project. Once those plans are finalized, the City will begin final design plans for the portion of Sallier Street west of Lake Street.

SUMMARY

The City has continued to operate in a very lean manner since the downturn in the economy in 2010. We have made improvements to our infrastructure during this time by leveraging the proceeds of the bond issues with funds from other sources. Our employees have provided exceptional service. You can see them every day as they go out and work to make sure we continue to meet or exceed our commitment to provide quality services to our residents.

The results are reflected in many areas. Our Downtown and Lakefront make a strong statement about who we are as a City. Our Public Works crews and Recreation workers are helping to enhance the appearance and functionality of facilities across the community. Our Police and Fire Departments have provided a high level of public safety for our residents both in and around the city.

However, as we mentioned earlier, these departments are providing these services with fewer employees than in the past. All employees that are eligible have received the

CITY OF LAKE CHARLES
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mandated 2% longevity each year. Our public safety employees have not had a cost of living increase since September 2009 and all other employees have not had such an increase since October 2008. Our pay scales are below that of other employers in our area which creates problems with recruitment and retention. This problem will probably be exacerbated when the industries began hiring thousands of employees during the upcoming year.

We have continued to replace equipment only when absolutely necessary – ideally when the cost of maintenance exceeds the replacement cost, but not in all cases if the funds have not been budgeted.

We have emphasized our deficit concerns throughout this budget presentation. It is important to note that we are not the only city in the area that has a projected deficit. Several weeks ago the City of Sulphur increased their projected general fund deficit for the 2014 fiscal year to \$369,445. It was also reported that they had a projected operating loss of \$771,817 in the public utility fund for this fiscal year. Westlake has projected a general fund deficit for its current fiscal year.

This information is offered to illustrate the point that many communities across the state are experiencing financial challenges for various reasons. By way of comparison the following factors should be kept in mind:

- (1) Lake Charles collects a 2.25 % sales tax; Sulphur and the rest of the parish residents pay a 2.5% sales tax. (An extra ¼ cent sales tax would generate \$5.3 million.)
- (2) Lake Charles spends \$1.2 million in General Funds to supplement its Recreation Department; Sulphur has no Recreation Department; and
- (3) Lake Charles provides free garbage and trash pick-up; Sulphur charges residents for this service. (We spend approximately \$5.7 million annually for this service.)

We remain optimistic about our future. Few communities have had the opportunities for growth and development that we are about to experience. The City of Lake Charles is fortunate to have adequate fund balance reserves to cover recent and projected deficits in the short term. But, for the reasons discussed in this letter, we are concerned about our long-term ability to maintain the level of services that our citizens now enjoy, even with a gradual increase in sales tax collection.


We believe that it is time to take a serious look at the possibility of a longer term solution to ensure that revenues are adequate to cover the level of services demanded by our citizens and to be able to attract and retain quality employees.

We are available to meet with each of you in the coming weeks. We will hold a public hearing on Tuesday August 27, 2013 in conjunction with our scheduled agenda meeting to discuss the proposed budget.


CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 BUDGET MESSAGE

We welcome any suggestions you may have for changes in the budget and are willing to discuss them with you prior to final adoption of the budget at our regular council meeting on Wednesday September 4, 2013; or if necessary, a special meeting can be held on Tuesday September 10, 2013 for final budget adoption.

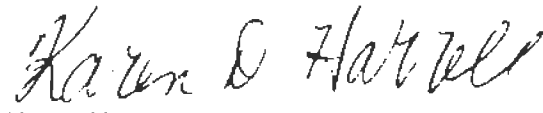
Sincerely yours,



Randy Roach
Mayor



John Cardone
City Administrator



Karen Harrell
Director of Finance

Enclosures

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 292,619 per the 2010 Census, which represents a 5 percent growth from 10 years ago. The census count for the City of Lake Charles was a population of 71,993 within the corporate limits of the City which includes 43 square miles. This number represents 0.3 percent growth from the 2000 census. 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 largest port 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
Recreation Fund
Special Event Fund
HUD Housing Programs
AmeriCorps Grant
COPS Hiring Grant
Facility Renewal Fund

Riverboat Gaming Fund
Central School Fund
Community Development Fund
Summer Feeding Grant
Miscellaneous Police Grants
Disaster Recovery Fund

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
Civic Center Fund

Water Utility 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 Fund, Debt Service 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.

METHODS OF FINANCING INFRASTRUCTURE AND MAJOR CAPITAL IMPROVEMENTS

Infrastructure refers to public facilities such as roads, bridges, sidewalks, public buildings, mass transit facilities, and sewer 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.
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 recommendations by year 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 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.

As a result of a voter approved \$90 million revenue bonds proposition, the City has issued \$75 million for improvements to local and state roads, water and wastewater systems, parks and downtown/lakefront development and economic development incentives. The debt is being repaid with proceeds from gaming tax and sales tax revenues and sewer user fees. The City has authorization to issue "standby revenue" levies of both sales and property tax should the current revenue stream fail to meet debt service requirements.

STATEMENT OF BUDGETARY AND FINANCIAL POLICY

Auditing, Accounting and Financial Reporting

The City accounting and financial reporting systems is 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%. The attached budget and the current City policy state that the City has a target fund balance reserve of 30% of operating expenditures and transfers.

This goal has been reached and maintained since 1998. The adopted fiscal year 2013 budget projects that the ending fund balance will be 34.7% of operating expenditures and transfers, which is within the 30% target. Revenues are projected to exceed budget, and expenditures will be less than originally budgeted; therefore the projected ending fund balance for the year end 2013 is \$24.7 million.

There is a proposed deficit of \$2.36 million in the FY 2014 budget, and an ending fund balance of \$22.3 million is above the 30% target balance of \$19.2 million.

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 Grant Funds subsidy is normally needed to cover cash-match requirements of the grants.

All Enterprise Funds except for the Water Fund 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 Cove 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.

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 Director 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 were 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. However, when the City is facing lean years, this is one category of expenditures that can be reduced, but the Council is always informed of the deferral of equipment purchases that will be moved into a future year.

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 work out a budget that fits into the available revenue constraints. Department heads can be required to outline reduction 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 30% of expenditures and operating transfers. If the current year projections and the proposed budget fall within 10% 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 its 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 normally submitted prior to July of each year. Revenue and expenditures are annualized based on the previous month's 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 2013 budget has not been formally amended although the funds have been adjusted between categories of expenditures within the various departments as 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. The City Council recently approved additional overtime in the Police Department which will require an amendment of the budget. A formal amendment to the 2013 operating budget will be done at fiscal year-end.

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

Budget Calendar for Fiscal Year 2014

May 15, 2013	Budget Request forms distributed to departments during formal meeting where Finance Department presents preliminary revenue budget projects and guidelines for annual submission.
June 21, 2013	Completed budget request must be received by the Finance Department.
July 2013	Budget request reviewed and compiled by Finance Department.
July & August 2013	Administrative review and meetings with department heads to discuss and revise submitted budgets.
August 15, 2013	Budgets to be distributed to Lake Charles City Council members at the regular council meeting.
August 27, 2013	Presentation to City Council and public hearing.
September 4, 2013	City Council budget adoption, deferred to September 10
September 10, 2013	Formal adoption

Debt Statement

The City of Lake Charles issued revenue bonds in 2003 to fund a new wastewater treatment plant. Prior to that issue, the City did not have any outstanding bonded debt. This debt was secured by revenues generated by the sewer user fees. This debt was refunded during the 2010 fiscal year. A \$21 million loan was entered into with Department of Environmental Quality in the previous fiscal year for improvements to the Wastewater System. The same revenue stream is dedicated for the repayment of this debt.

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% of such revenues to make payments
- Existing sales tax currently dedicated to capital projects of which the City has allocated up to 60% 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:

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: ¼ 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 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 Fitch upgraded its rating on this debt to AA-. In July 2012, Fitch affirmed the AA- rating for the remaining \$28.4 million on this debt. They also assigned an implied unlimited tax general obligation rating (ULTGO) of AA. The Rating Outlook is Stable.

The Fitch news release stated the following:

"The key driver supporting the 'AA' ULTGO rating is the city's high level of financial cushion reflected in strong liquidity and reserve levels despite recent draw-downs."

They discussed that although the City is facing budget challenges, our primary pledged revenues are improving. There were numerous items listed that could trigger a rating

action, and as planned, they recently reviewed the City's financial condition again in July. This review did not result in a change of our rating.

In 2010 the City issued an additional \$40 million for public improvements with an underlying rating of A+ from Standard and Poor's for this debt. S&P affirmed that same rating for the 2007 debt.

In June 2013, S&P affirmed its 'A+/Stable' long term rating of the City's debt.

Standard and Poor's stated that their rating reflects the City's role as an economic, educational, retail, health care, and employment center for a five parish area; continued expansions and diversification of the local economic base; good fiscal management, which has produced strong operating reserves and moderate debt levels. They do not anticipate changing the rating within their standard two-year outlook horizon.

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, 2012. 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 second 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. Lastly, we also wish to thank the City's elected officials for their interest and support in maintaining an effective budgeting, financial management, and reporting program.



City of Lake Charles

Signature

Ordinance Number: 16740

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

An ordinance adopting an Operating and Capital Budget for the fiscal year beginning October 1, 2013 and ending September 30, 2014.

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

SECTION 1: The presented detailed estimate of Revenues for the Fiscal Year beginning October 1, 2013 and ending September 30, 2014, 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, 2013, and ending September 30, 2014, 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 2013-2014 and Expenditures for the Capital Budget for the Fiscal Year 2013-2014, and said Budget of Capital Revenues and Expenditures for the Fiscal Year 2013-2014 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 9/10/2013, this Ordinance was adopted by the following vote:

For: John Ieyoub, Mark Eckard, Dana Carl Jackson, Rodney Geyen, Mary Morris, Stuart Weatherford and Luvetha August

Passed and Adopted

Luvetha August
Luvetha August, President or
Presiding Officer

Date

9-10-13

Attest

Lynn F. Thibodeaux
Lynn F. Thibodeaux
Clerk of the Council

Date

9-10-13

Approved by

Randy Roach
Randy Roach, Mayor
City of Lake Charles, Louisiana

Date

9-11-13

BUDGET SUMMARY

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

COMBINED ANNUAL BUDGET SUMMARY

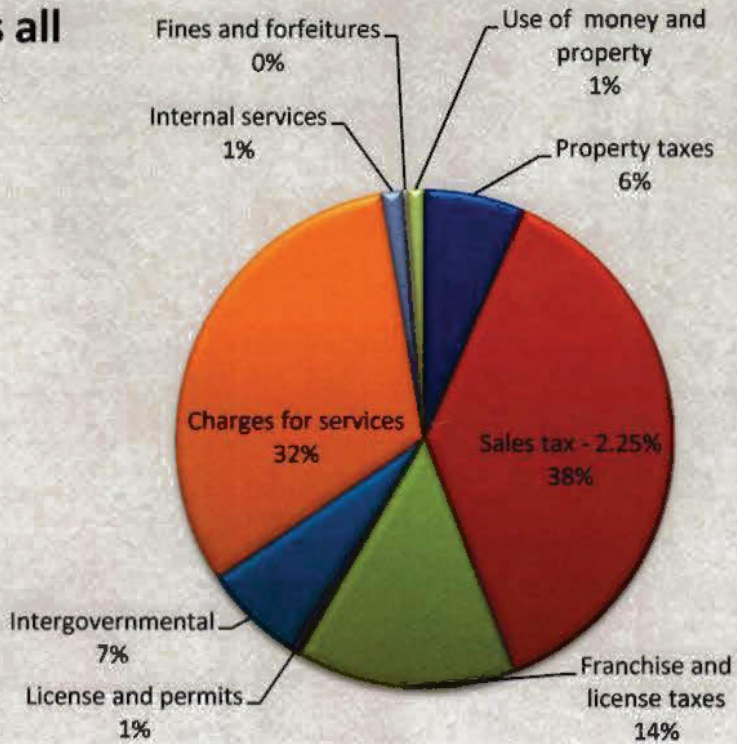
	General Fund	Special Revenue Funds	General Debt Service	Capital Projects *	Enterprise Funds *	Internal Service Funds	Combined Total
Revenues:							
Property taxes	\$ 7,415,738	\$ 918,590	\$ -	\$ -	\$ -	\$ -	\$ 8,334,328
Sales tax - 2.25%	36,905,052	5,119,776	-	5,973,072	-	-	47,997,900
Franchise and license taxes	8,480,000	9,800,000	-	-	-	-	18,280,000
License and permits	742,650	-	-	-	-	-	742,650
Intergovernmental	2,439,712	2,178,446	213,000	1,643,218	1,891,130	-	8,365,506
Charges for services	589,900	11,883,500	-	480,000	12,971,875	14,470,055	40,395,330
Internal services	1,826,500	-	-	-	-	-	1,826,500
Fines and forfeitures	308,500	-	-	-	-	-	308,500
Use of money and property	746,200	339,400	-	-	169,600	168,000	1,423,200
Total operating revenues	59,454,252	30,239,712	213,000	8,096,290	15,032,605	14,638,055	127,673,914
Expenditures:							
General Government	3,090,306	-	-	-	-	-	3,090,306
Finance	1,629,743	-	-	-	1,103,874	-	2,733,617
Human Resources	340,408	-	-	-	-	-	340,408
Fire Department	14,389,668	-	-	725,000	-	-	15,114,668
Police Department	17,490,210	711,619	-	200,000	-	-	18,401,829
Public Works	16,108,880	9,537,564	-	12,148,800	11,820,768	-	49,616,012
Planning & Development	2,050,287	346,348	-	-	-	-	2,396,635
Community Services	-	6,249,664	-	1,528,000	4,505,011	-	12,282,675
General Services	4,605,962	-	-	200,000	-	14,269,000	19,074,962
Debt Principal and Interest	-	-	10,343,210	-	-	-	10,343,210
Total operating & capital expenditures	59,705,464	16,845,195	10,343,210	14,801,800	17,429,653	14,269,000	133,394,322
Other financing sources:							
Transfers from other funds	2,105,000	1,944,388	10,002,475	7,550,000	2,586,001	-	24,187,864
Operating transfers to other funds	(3,887,148)	(2,481,450)	-	-	-	(750,000)	(7,098,598)
Contingency transfer to other funds	-	-	-	500,000	-	-	500,000
Transfer to Debt Service accounts	(350,000)	(7,607,985)	-	(2,044,490)	-	-	(10,002,475)
Capital transfers-General Capital Projects	-	(7,550,000)	-	-	-	-	(7,550,000)
Capital transfers-Enterprise Funds	-	(1,200,000)	-	1,200,000	-	-	-
Total transfers	(2,112,148)	(16,895,047)	10,002,475	7,205,510	2,586,001	(750,000)	36,791
Net Income (loss)	\$ (2,363,360)	\$ (3,500,530)	\$ (127,735)	\$ 500,000	\$ 188,953	\$ (380,945)	\$ (5,683,617)
Projected Beginning fund balance	\$ 24,676,672	\$ 17,565,908	\$ 3,630,740				
Fund balance (used) added operations	(2,363,360)	2,012,330	(127,735)				
Fund balance (used) for capital transfers	-	(5,512,860)	-				
Total fund balance (used) added	(2,363,360)	(3,500,530)	(127,735)				
Ending fund balance	\$ 22,313,312	\$ 14,065,378	\$ 3,503,005				
General Fund fund balance target 30%	\$ 19,176,784						

* Capital Project expenditures do not include previously authorized projects

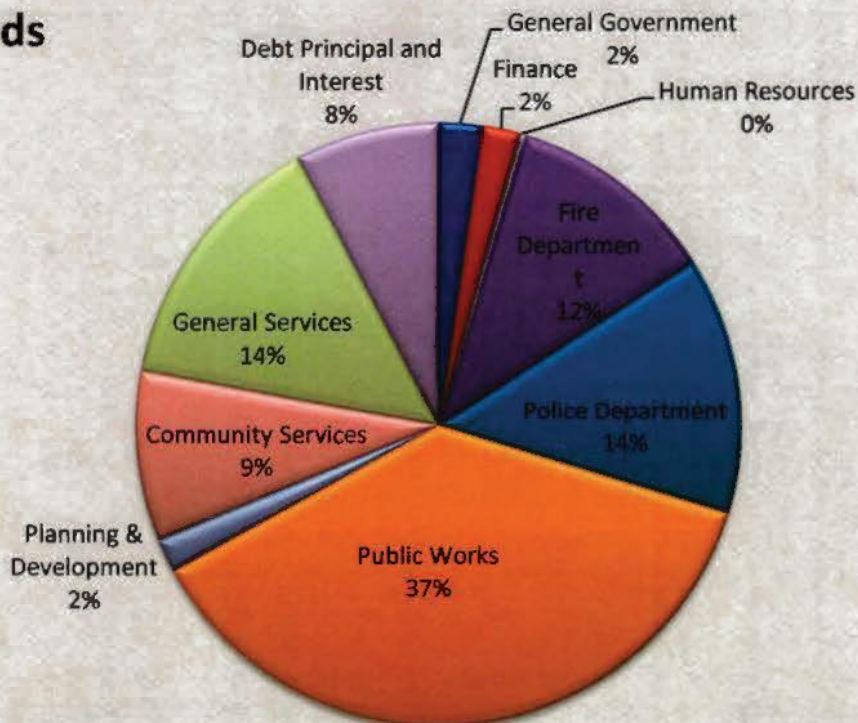
**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

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 2013 - 2014 ANNUAL BUDGET

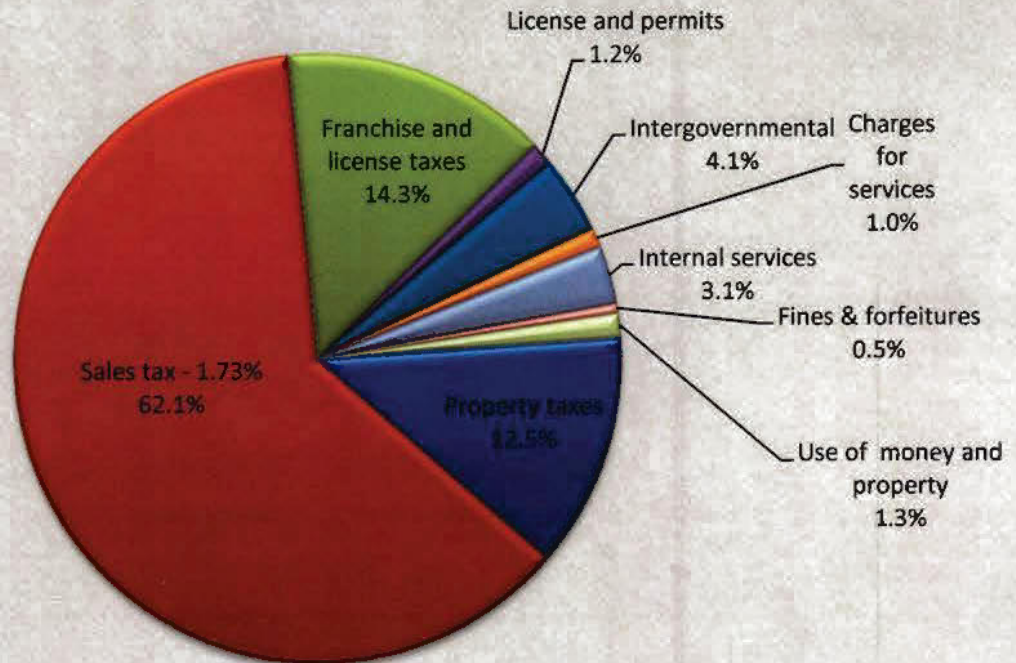
GENERAL FUND SUMMARY

	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	Projected Actual FY 2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
Revenues:							
Property taxes	\$ 6,839,069	\$ 7,203,950	\$ 7,242,026	\$ 7,263,752	5.3%	\$ 7,415,738	2.9%
Sales tax - 1%	19,940,426	20,400,000	15,443,514	20,511,923	2.3%	21,332,400	4.6%
Additional sales tax levy portions	14,556,517	14,892,000	11,273,770	14,973,708	2.3%	15,572,652	4.6%
Franchise and license taxes	7,818,513	8,390,000	6,664,679	8,264,791	7.3%	8,480,000	1.1%
License and permits	653,215	666,525	834,723	927,923	2.0%	742,650	11.4%
Intergovernmental	2,335,189	2,434,058	2,394,177	2,553,479	4.2%	2,439,712	0.2%
Charges for services	616,413	596,200	449,711	585,111	-3.3%	589,900	-1.1%
Internal services	1,810,504	1,660,695	1,459,766	1,775,327	-8.3%	1,826,500	10.0%
Fines and forfeitures	311,388	325,800	177,227	225,227	4.6%	308,500	-5.3%
Use of money and property	1,274,544	804,600	485,123	611,433	-36.9%	746,200	-7.3%
Total operating revenues	56,155,778	57,373,828	46,424,716	57,692,674	2.2%	59,454,252	3.6%
Expenditures:							
General Government	2,876,354	3,094,208	2,327,221	2,925,026	7.6%	3,090,306	-0.1%
Finance	1,498,360	1,563,104	1,263,127	1,562,909	4.3%	1,629,743	4.3%
Human Resources	312,168	337,638	251,855	314,819	8.2%	340,408	0.8%
Fire Department	13,293,542	13,637,059	10,993,718	13,637,059	2.6%	14,389,668	5.5%
Police Department	16,636,870	17,145,862	14,274,521	17,295,862	3.1%	17,490,210	2.0%
Public Works	12,941,624	15,007,384	10,184,671	13,730,839	16.0%	16,108,880	7.3%
Planning & Development	1,850,969	2,027,097	1,470,651	1,838,314	9.5%	2,050,287	1.1%
General Services	4,070,563	4,629,270	2,869,070	4,629,270	13.7%	4,605,962	-0.5%
Total operating expenditures	53,480,450	57,441,622	43,634,834	55,934,097	7.4%	59,705,464	3.9%
Excess(deficiency)of revenues/exp	2,675,328	(67,794)	2,789,882	1,758,577	-102.5%	(251,212)	-270.6%
Other financing sources:							
Trsfr from Facility Renewal Fund	470,294	-	-	-	-100.0%	375,000	N/A
Trsfr from Riverboat Fund	405,000	970,000	710,000	970,000	139.5%	980,000	1.0%
Trsfr from Employee Health Insur Fund	750,000	750,000	555,000	750,000	0.0%	750,000	0.0%
Total operating transfers in	1,625,294	1,720,000	1,265,000	1,720,000	5.8%	2,105,000	22.4%
Other financing uses:							
Operating transfers to other funds	3,386,048	3,870,135	2,866,989	3,900,135	14.3%	3,867,148	-0.1%
Trsfr to Risk Mgmt - Lawsuit Settlmnt-FI	568,634	-	-	-	-100.0%	-	N/A
Transfer to Debt Service accounts	280,839	350,000	194,051	258,735	24.6%	350,000	0.0%
Capital transfers-Mallard Cove	23,000	-	-	-	-100.0%	-	N/A
Total transfers to other funds	4,258,521	4,220,135	3,061,040	4,158,870	-0.9%	4,217,148	-0.1%
General Fund Expenditures	57,738,971	61,661,757	46,695,874	60,092,967	6.8%	63,922,612	3.7%
Net Income (loss)	\$ 42,101	\$ (2,567,929)	\$ 993,842	\$ (680,293)		\$ (2,363,360)	8.0%
Beginning fund balance	\$ 25,314,864	\$ 25,356,965		\$ 25,356,965		\$ 24,676,672	
Fund balance (used) added operations	633,735	(2,567,929)		(680,293)	-505.2%	(2,363,360)	8.0%
Fund balance used for capital transfers	(23,000)	-		-	100.0%	-	N/A
Fund balance used for lawsuit settlmnt	(568,634)	-		-	100.0%	-	N/A
Total fund balance (used) added	42,101	(2,567,929)		(680,293)		(2,363,360)	8.0%
Ending fund balance	\$ 25,356,965	\$ 22,789,036		\$ 24,676,672	-10.1%	\$ 22,313,312	-2.1%
Fund balance target 30%	\$ 17,144,201	\$ 18,498,527		\$ 18,027,890	6.2%	\$ 19,176,784	3.7%

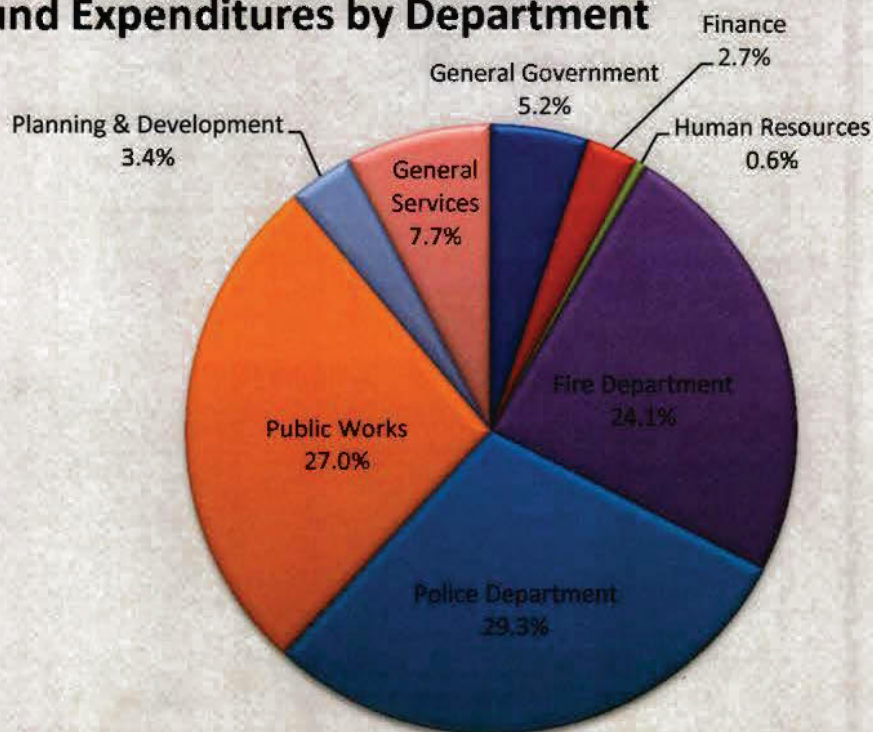
**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

GENERAL FUND SUMMARY

General Fund Revenue Sources



General Fund Expenditures by Department

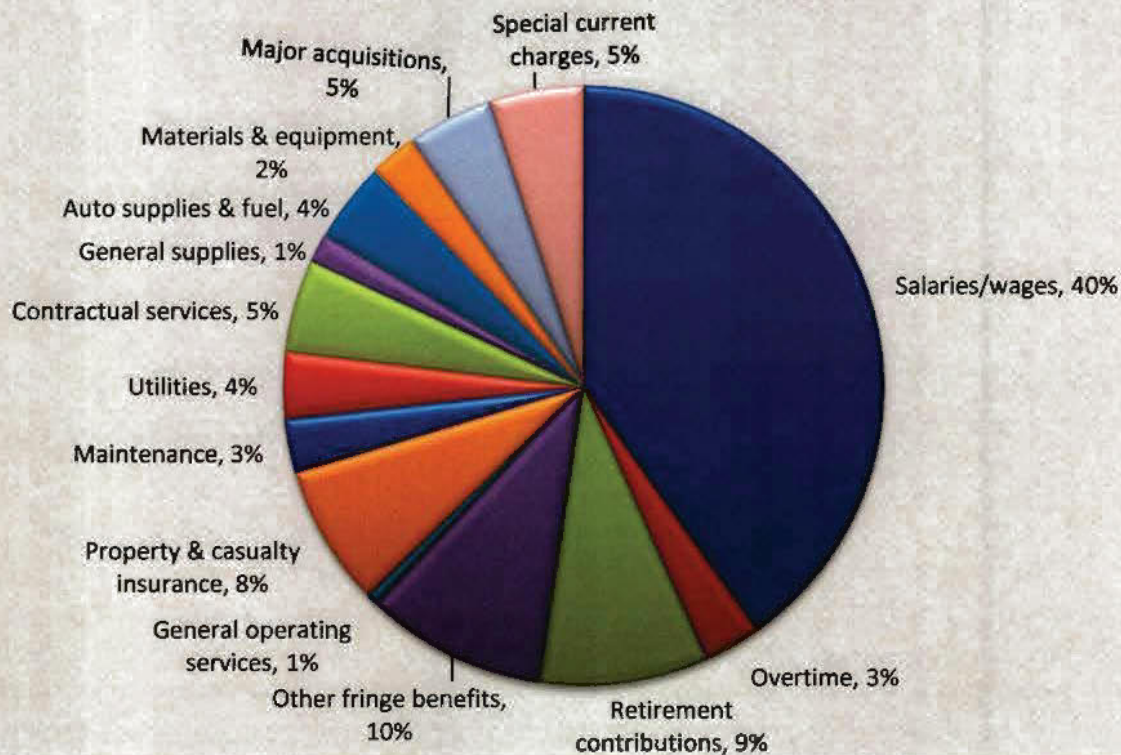


**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

GENERAL FUND SUMMARY

Category	Adopted 2013 - 2014	% of Budget
Salaries/wages	23,986,440	40%
Overtime	1,847,350	3%
Retirement contributions	5,407,000	9%
Other fringe benefits	5,790,430	10%
General operating services	408,320	1%
Property & casualty insurance	4,562,623	8%
Maintenance	1,749,700	3%
Utilities	2,156,020	4%
Contractual services	2,979,565	5%
General supplies	929,100	2%
Auto supplies & fuel	2,605,200	4%
Materials & equipment	1,483,941	2%
Major acquisitions	2,743,000	5%
Special current charges	3,056,775	5%
OPERATING EXPENSES	59,705,464	
TRANSFERS	4,217,148	
TOTAL GENERAL FUND EXPENSES	<u>\$ 63,922,612</u>	

**General Fund Operating
Expenditures by Category**



GENERAL FUND

SCHEDULE OF REVENUES

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

REVENUES	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 001 GENERAL FUND:						
PRIOR YEAR	\$ 52,831	\$ 40,000	\$ 20,202	-24.3%	\$ 40,000	0.0%
* PROPERTY TAXES	52,831	40,000	20,202	-24.3%	40,000	0.0%
2.31 MILL STREET IMPROVEMENT	1,148,440	1,212,361	1,222,155	5.6%	1,248,202	3.0%
5.27 MILL EMPLOYEE SALARY	2,620,035	2,765,862	2,788,206	5.6%	2,847,629	3.0%
6.07 MILL GENERAL ALIMONY	3,017,763	3,185,727	3,211,463	5.6%	3,279,907	3.0%
* DEDICATED TAXES	6,786,238	7,163,950	7,221,824	5.6%	7,375,738	3.0%
SALES TAX - 1%	19,940,426	20,400,000	15,443,514	2.3%	21,332,400	4.6%
TEN YEAR SALES TX - 0.48%	9,571,404	9,792,000	7,412,887	2.3%	10,239,552	4.6%
EMPLOYEE PAY STX PORTION	4,985,113	5,100,000	3,860,883	2.3%	5,333,100	4.6%
* SALES TAX	34,496,943	35,292,000	26,717,284	2.3%	36,905,052	4.6%
OCCUPATIONAL LICENSES TAX	1,910,868	1,910,000	1,987,017	0.0%	2,050,000	7.3%
INSURANCE LICENSES TAX	1,034,054	1,015,000	1,115,160	-1.8%	1,200,000	18.2%
* BUSINESS LICENSES TAXES	2,944,922	2,925,000	3,102,177	-0.7%	3,250,000	11.1%
GAS FRANCHISE	405,302	475,000	149,537	17.2%	400,000	-15.8%
ELECTRIC CO FRANCHISE	3,463,387	4,000,000	2,647,408	15.5%	3,800,000	-5.0%
CABLE TV FRANCHISE	1,004,902	990,000	765,557	-1.5%	1,030,000	4.0%
* FRANCHISE TAXES	4,873,591	5,465,000	3,562,502	12.1%	5,230,000	-4.3%
** TAXES AND SPECIAL ASSESSMENT	49,154,525	50,885,950	40,623,989	3.5%	52,800,790	3.8%
TAXI PERMITS	275	350	192	27.3%	300	-14.3%
ALCOHOLIC BEVERAGE APP FEE	1,308	1,500	1,200	14.7%	1,500	0.0%
LIQUOR PERMITS	111,250	113,000	111,250	1.6%	115,000	1.8%
BEER PERMITS	17,540	19,000	17,210	8.3%	20,000	5.3%
RESTAURANT ENDORSEMENTS	6,500	7,500	6,600	15.4%	8,000	6.7%
SPECIAL PERMITS	3,850	4,300	2,700	11.7%	4,000	-7.0%
BINGO PERMITS	1,850	2,000	1,825	8.1%	2,000	0.0%
MISCELLANEOUS	7,315	5,000	3,271	-31.6%	5,000	0.0%
* OCCUPATIONAL PERMITS	149,888	152,650	144,248	1.8%	155,800	2.1%
BUILDING PERMITS	348,986	350,000	539,530	0.3%	410,000	17.1%
ELECTRICAL PERMITS	46,986	50,000	44,040	6.4%	50,000	0.0%
STREET CUTTING PERMITS	30	25	50	-16.7%	50	100.0%
CULVERT PERMIT	965	100	570	-89.6%	700	600.0%
REINSPECTION FEES - BLDG	2,090	750	4,463	-64.1%	5,000	566.7%
PLUMBING PERMITS	31,560	33,000	30,291	4.6%	35,000	6.1%
MECHANICAL PERMITS	27,540	30,050	24,850	9.1%	30,300	0.8%
* BLDG,STRCTR &EQUIP PERMIT	458,157	463,925	643,794	1.3%	531,050	14.5%
ELECTRICAL LICENSES	12,659	15,000	12,025	18.5%	16,000	6.7%
GAS FITTERS LICENSES	2,578	3,000	2,700	16.4%	3,000	0.0%
PLUMBING LICENSES	5,385	6,700	5,418	24.4%	6,500	-3.0%
MECHANICAL LICENSES	8,125	8,200	7,650	0.9%	8,300	1.2%
PLAN CHECKING FEE	16,327	17,050	18,888	4.4%	22,000	29.0%
* BUILDING LICENSES	45,074	49,950	46,681	10.8%	55,800	11.7%
BURIAL PERMITS	95	-	-	-100.0%	-	N/A
** LICENSES AND PERMITS	653,214	666,525	834,723	2.0%	742,650	11.4%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
REVENUES						
2% FIRE INSURANCE TAX	242,728	250,000	284,530	3.0%	265,000	6.0%
BEER TAXES	130,370	130,000	127,153	-0.3%	130,000	0.0%
DEPT OF TRANSPORTATION	85,081	102,626	104,463	20.6%	35,090	-65.8%
OFFICE OF PUBLIC HEALTH	5	-	-	-100.0%	-	N/A
MISCELLANEOUS REIMBURSEMENT	-	-	11,801	N/A	-	N/A
* STATE REVENUE	<u>458,184</u>	<u>482,626</u>	<u>527,947</u>	5.3%	<u>430,090</u>	-10.9%
WARD 3 CAL PAR FIRE PROT	1,589,609	1,652,532	1,658,358	5.3%	1,710,622	3.5%
HOUSING AUTHORITY LIEU TAX	62,461	65,000	-	4.1%	64,000	-1.5%
CAL PARISH POLICE JURY	235,935	231,900	203,372	-1.7%	232,000	0.0%
SW DIST LAW ENFORCE PLANNING	2,000	2,000	4,500	0.0%	3,000	50.0%
MISCELLANEOUS REIMBURSEMENT	7,000	-	-	-100.0%	-	N/A
* LOCAL REVENUE	<u>1,877,005</u>	<u>1,951,432</u>	<u>1,866,230</u>	4.0%	<u>2,009,622</u>	3.0%
** INTERGOVERNMENTAL	<u>2,335,189</u>	<u>2,434,058</u>	<u>2,394,177</u>	4.2%	<u>2,439,712</u>	0.2%
COMPLIANCE FEES	16,365	18,000	17,735	10.0%	19,000	5.6%
ZONING HEARINGS	20,875	21,000	23,453	0.6%	25,000	19.0%
* ZONING	<u>37,240</u>	<u>39,000</u>	<u>41,188</u>	4.7%	<u>44,000</u>	12.8%
ACCIDENT REPORT SALES	26,713	29,000	16,269	8.6%	20,000	-31.0%
POLICE PHOTOGRAPHIC SERVICE	7,870	7,200	6,852	-8.5%	8,000	11.1%
MOTORCYCLE ESCORT FEES	22,945	5,000	7,180	-78.2%	5,000	0.0%
FALSE ALARM FEES	6,100	1,000	4,100	-83.6%	5,000	400.0%
FIRE REPORT, INSPECTION & PERMITS	1,875	2,000	1,460	6.7%	2,000	0.0%
SEX OFFENDER REGISTRATION	7,260	7,000	6,365	-3.6%	7,500	7.1%
* PUBLIC SAFETY CHARGES	<u>72,763</u>	<u>51,200</u>	<u>42,226</u>	-29.6%	<u>47,500</u>	-7.2%
INSPECTION EXAMINATION FEE	2,400	1,000	650	-58.3%	900	-10.0%
GENERAL INSPECTION FEES	2,882	3,000	600	4.1%	3,000	0.0%
* INSPECTION FEES	<u>5,282</u>	<u>4,000</u>	<u>1,250</u>	-24.3%	<u>3,900</u>	-2.5%
GRASS CUTTING	335,115	340,000	230,084	1.5%	340,000	0.0%
GRASS CUTTING-INT & PEN	-	-	-	N/A	-	N/A
* GRASS CUTTING & CLEANING	<u>335,115</u>	<u>340,000</u>	<u>230,084</u>	1.5%	<u>340,000</u>	0.0%
DEMOLITION CHARGES	149,866	150,000	122,182	0.1%	140,000	-6.7%
INCINERATOR FEES	11,923	12,000	12,781	0.6%	14,000	16.7%
* PHYS ENV-CHG FOR SERVICE	<u>161,789</u>	<u>162,000</u>	<u>134,963</u>	0.1%	<u>154,000</u>	-4.9%
INDIRECT COST COMMUNITY DEVLPMNT	46,930	13,000	15,000	-72.3%	28,000	115.4%
INDIRECT COST TRANSIT	283,111	286,695	311,190	1.3%	311,000	8.5%
INDIRECT COST CIVIC CENTER	68,335	70,000	65,000	2.4%	70,000	0.0%
INDIRECT COST GOLF COURSE	59,965	65,000	40,000	8.4%	60,000	-7.7%
INDIRECT COST WATER UTILITY	694,390	610,000	400,000	-12.2%	724,000	18.7%
INDIRECT COST SUMMER FOOD SERVICE	24,848	13,000	25,000	-47.7%	30,000	130.8%
INDIRECT COST WASTE WATER	632,925	600,000	600,000	-5.2%	600,000	0.0%
* INDIRECT COSTS	<u>1,810,504</u>	<u>1,657,695</u>	<u>1,456,190</u>	-8.4%	<u>1,823,000</u>	10.0%
SERVICES OF PLANNING DEPT	4,224	3,000	3,576	-29.0%	4,000	33.3%
* INTERNAL SERVICES	<u>4,224</u>	<u>3,000</u>	<u>3,576</u>	-29.0%	<u>4,000</u>	33.3%
** CHARGES FOR SERVICES	<u>2,426,917</u>	<u>2,256,895</u>	<u>1,909,477</u>	-7.0%	<u>2,416,400</u>	7.1%

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

REVENUES	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
CITY COURT FINES	274,950	300,000	149,040	9.1%	270,000	-10.0%
APPEARANCE BONDS	-	-	-	N/A	-	N/A
* CITY COURT FINES	274,950	300,000	149,040	9.1%	270,000	-10.0%
PARKING VIOLATION - \$10.00	7,048	8,000	2,414	13.5%	8,000	0.0%
HANDICAP - \$275.00	9,089	10,800	6,936	18.8%	10,000	-7.4%
* PARKING VIOLATIONS	16,137	18,800	9,350	16.5%	18,000	-4.3%
FORFEITURES - CASH	1,268	-	-	-100.0%	-	N/A
RESTITUTION	-	-	462	N/A	-	N/A
DWI ANALYSIS FEE	498	1,000	2,175	100.8%	2,500	150.0%
PRE-TRIAL DIVERSIONS DWI	2,600	2,000	1,100	-23.1%	2,000	0.0%
MISC CODE VIOLATION FEE	15,935	4,000	15,100	-74.9%	16,000	300.0%
* MISC FINES FORFEITURES	20,301	7,000	18,837	-65.5%	20,500	192.9%
** FINES AND FORFEITURES	311,388	325,800	177,227	4.6%	308,500	-5.3%
INTEREST ON INVESTMENTS	84,321	80,000	13,795	-5.1%	50,000	-37.5%
DEMAND DEPOSIT ACCOUNTS	18,862	20,000	19,765	6.0%	24,000	20.0%
INTEREST-PROPERTY TAXES	23,410	24,000	19,106	2.5%	24,000	0.0%
INTEREST-OCCUPATIONAL LICENSES	16,917	20,000	14,616	18.2%	20,000	0.0%
INTEREST-SALES TAX	630,365	255,000	145,288	-59.5%	250,000	-2.0%
UNREALIZED GAIN/LOSS INVEST	(8,400)	-	-	100.0%	-	N/A
INTEREST-GRASS ASSESSMENT	13,561	14,000	12,479	3.2%	16,000	14.3%
* INTEREST	779,036	413,000	225,049	-47.0%	384,000	-7.0%
PENALTY-OCCUPATION LICENSE	35,038	33,000	27,118	-5.8%	35,000	6.1%
PENALTY-SALES TAX	163,565	130,000	80,896	-20.5%	110,000	-15.4%
PENALTY-GRASS ASSESSMENTS	9,833	12,000	9,118	22.0%	13,000	8.3%
* PENALTIES	208,436	175,000	117,132	-16.0%	158,000	-9.7%
OIL & GAS LEASE ROYALTIES	150	150	150	0.0%	150	0.0%
PIONEER BUILDING RENTS	44,003	46,000	40,342	4.5%	25,000	-45.7%
COMMUNICATION EQUIPMENT	61,200	65,000	-	6.2%	62,000	-4.6%
* RENTS AND ROYALTIES	105,353	111,150	40,492	5.5%	87,150	-21.6%
QLD EQUIPMENT	32,557	20,000	38,340	-38.6%	30,000	50.0%
PROPERTY	3,775	-	-	-100.0%	-	N/A
GARBAGE CANS	3,450	3,200	2,775	-7.2%	3,500	9.4%
* SALE OF FIXED ASSETS	39,782	23,200	41,115	-41.7%	33,500	44.4%
MISCELLANEOUS DONATIONS	7,118	4,000	1,393	-43.8%	3,100	-22.5%
* DONATIONS	7,118	4,000	1,393	-43.8%	3,100	-22.5%
GENERAL REVENUES	47,316	15,000	7,445	-68.3%	15,000	0.0%
ATTORNEY FEES	320	250	120	-21.9%	250	0.0%
GENERAL CONCESSIONS	1,938	2,000	1,152	3.2%	2,200	10.0%
PUBLIC WORKS	22,821	24,000	7,110	5.2%	15,000	-37.5%
SPECIAL EVENT REVENUE	7,700	2,000	7,005	-74.0%	7,000	250.0%
TEAM GREEN	12,194	5,000	6,864	-59.0%	7,000	40.0%
* MISCELLANEOUS REVENUE	92,289	48,250	29,696	-47.7%	48,450	-3.7%
MISC INSURANCE CLAIMS	42,529	30,000	30,246	-29.5%	34,000	13.3%
* INSURANCE REVENUES	42,529	30,000	30,246	-29.5%	34,000	13.3%
** USE OF MONEY & PROPERTY	1,274,543	804,600	485,123	-36.9%	746,200	-7.3%

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

REVENUES	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
TOTAL OPERATING REVENUES	56,155,776	57,373,828	46,424,716	2.2%	59,454,252	3.6%
RIVERBOAT GAMING FUND TRANSFER	405,000	970,000	710,000	139.5%	980,000	1.0%
FACILITY RENEWAL FUND	470,294	-	-	-100.0%	375,000	N/A
EMPLOYEE HEALTH INSURANCE	750,000	750,000	555,000	0.0%	750,000	0.0%
*INTERFUND TRANSFERS	<u>1,625,294</u>	<u>1,720,000</u>	<u>1,265,000</u>	5.8%	<u>2,105,000</u>	22.4%
EXCESS OF REV OVER/UNDER EXP	<u>(42,102)</u>	<u>2,567,929</u>	<u>-</u>	6199.3%	<u>2,363,360</u>	-8.0%
** NON-OPERATING REVENUE	<u>(42,102)</u>	<u>2,567,929</u>	<u>-</u>	6199.3%	<u>2,363,360</u>	-8.0%
TOTAL GENERAL FUND	<u>\$ 57,738,968</u>	<u>\$ 61,661,757</u>	<u>\$ 47,689,716</u>	6.8%	<u>\$ 63,922,612</u>	3.7%

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GENERAL FUND

OPERATING EXPENDITURES AND TRANSFERS

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
General Government	46.5	46.5	46.5	46.5	0.0%

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/13	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
FUND: 001 GENERAL FUND						
DEPT: 01 GENERAL GOVERNMENT						
Salaries/ Wages/ OT	\$ 1,653,668	\$ 1,695,050	\$ 1,378,072	2.5%	\$ 1,673,000	-1.3%
Fringe Benefits	621,872	671,750	527,959	8.0%	672,770	0.2%
General Operating Services	94,957	110,300	67,808	16.2%	113,750	3.1%
Insurance - Property, AL, GL, WC	137,477	151,308	109,731	10.1%	160,086	5.8%
Maintenance & Rentals	21,972	31,150	17,793	41.8%	33,650	8.0%
Utilities	40,172	70,000	45,312	74.3%	71,200	1.7%
Contractual Services & Projects	4,988	24,200	4,803	385.2%	15,500	-36.0%
General Supplies	16,174	29,275	14,188	81.0%	33,025	12.8%
Automotive Supplies & Gasoline	35,208	34,850	29,657	-1.0%	38,150	9.5%
Materials & Equipment	5,672	30,500	6,982	437.7%	34,550	13.3%
Major Acquisitions & Improvements	24,091	-	-	-100.0%	-	N/A
Special Current Charges	220,103	245,825	124,916	11.7%	244,625	-0.5%
GENERAL GOVERNMENT DEPT	<u>\$ 2,876,354</u>	<u>\$ 3,094,208</u>	<u>\$ 2,327,221</u>	7.6%	<u>\$ 3,090,306</u>	-0.1%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

To carry out the policy direction of the City Council and to be responsible for the enforcement of the law.

FUNCTION DESCRIPTION:

The Mayor's Office Division provides for the operation 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, participating in special projects and providing 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.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Mayor's Office	5	5	5	5	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 01 GENERAL GOVERNMENT						
DIV: 01 MAYOR'S OFFICE						
Salaries/ Wages/ OT	\$ 384,514	\$ 405,150	\$ 323,540	5.4%	\$ 395,000	-2.5%
Fringe Benefits	99,286	104,660	85,802	5.4%	106,860	2.1%
General Operating Services	8,426	9,800	5,498	16.3%	10,050	2.6%
Insurance - Property, AL, GL, WC	37,657	41,423	31,067	10.0%	43,908	6.0%
Maintenance & Rentals	3,315	3,950	3,425	19.2%	4,350	10.1%
Utilities	9,013	12,000	7,344	33.1%	12,000	0.0%
General Supplies	5,958	9,000	5,192	51.1%	8,750	-2.8%
Automotive Supplies & Gasoline	2,799	3,650	1,446	30.4%	3,150	-13.7%
Materials & Equipment	488	9,500	2,375	1846.7%	11,450	20.5%
Major Acquisitions & Improvements	16,995	-	-	-100.0%	-	N/A
Special Current Charges	-	75	48	N/A	75	0.0%
MAYOR'S OFFICE	\$ 568,451	\$ 599,208	\$ 465,737	5.4%	\$ 595,593	-0.6%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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

FUNCTION DESCRIPTION:

The City Council conducts the legislative business of the City which includes ordinances and resolutions (City departments to make 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	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Ordinances adopted	381	450	425
Resolutions adopted	251	375	350

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
City Council	5	5	5	5	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 01 GENERAL GOVERNMENT						
DIV: 02 CITY COUNCIL						
Salaries/ Wages/ OT	\$ 142,587	\$ 143,950	\$ 119,612	1.0%	\$ 145,000	0.7%
Fringe Benefits	78,453	96,690	67,722	23.2%	99,900	3.3%
General Operating Services	25,718	28,250	11,261	9.8%	28,550	1.1%
Insurance - Property, AL, GL, WC	5,730	6,303	4,727	10.0%	6,681	6.0%
Maintenance & Rentals	8,328	9,700	7,765	16.5%	12,000	23.7%
Utilities	1,398	1,500	1,200	7.3%	1,500	0.0%
Contractual Services & Projects	-	500	-	N/A	500	0.0%
General Supplies	971	2,000	1,489	106.0%	2,300	15.0%
Materials & Equipment	907	4,800	540	429.2%	4,800	0.0%
CITY COUNCIL	\$ 264,092	\$ 293,693	\$ 214,316	11.2%	\$ 301,231	2.6%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

To execute the orders and mandates of the Lake Charles City Court.

FUNCTION DESCRIPTION:

The City Marshal Division provides for the Marshal's Office operational costs which are 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.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Warrants cleared	6,842	7,000	7,000
Papers served	10,064	10,250	10,500
Garnishments processed	907	975	975

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

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
City Marshal	12	12	12	12	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT 01: GENERAL GOVERNMENT						
DIV: 03 CITY MARSHAL						
Salaries/ Wages/ OT	\$ 329,240	\$ 331,500	\$ 274,079	0.7%	\$ 337,500	1.8%
Fringe Benefits	117,135	123,750	98,923	5.6%	124,000	0.2%
General Operating Services	1,847	2,100	1,562	13.7%	2,200	4.8%
Insurance - Property, AL, GL, WC	54,030	59,516	40,887	10.2%	62,787	5.5%
Utilities	1,680	2,000	1,348	19.0%	1,800	-10.0%
Contractual Services & Projects	4,800	10,800	4,800	125.0%	4,800	-55.6%
General Supplies	-	100	-	N/A	100	0.0%
Automotive Supplies & Gasoline	32,409	31,200	28,211	-3.7%	35,000	12.2%
Special Current Charges	10,172	10,200	10,035	0.3%	10,200	0.0%
CITY MARSHAL	\$ 551,313	\$ 571,166	\$ 459,845	3.6%	\$ 578,387	1.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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 Monday, Tuesday, and Thursday of each week. The following suits/types within its \$25,000 jurisdictional limit and within the confines of Ward 3 are evictions, damage claims, note agreements, executory process, wage, redhibition, contracts and overdraft/NSF. Traffic/criminal arraignments and trials for matters within the City of Lake Charles are handled on Monday, Tuesday, and alternating Wednesdays. Some juvenile traffic arraignments are handled on alternating Wednesdays and traffic/criminal arraignments and trials for some matters within the confines of Ward 3 on alternating 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 at 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.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Civil cases filed/disposed	3,330/2,652	3,580/2,864	3,991/2,993
Criminal cases filed/disposed	4,911/3,670	6,882/5,162	6,384/4,534
Traffic cases filed/disposed	20,147/18,391	14,164/12,889	10,793/10,870
Juvenile cases filed/disposed	127/110	40/35	25/35

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
City Court	17	17	17	17	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 01 GENERAL GOVERNMENT						
DIV: 04 CITY COURT						
Salaries/ Wages/ OT	\$ 533,333	\$ 545,350	\$ 438,145	2.3%	\$ 521,100	-4.4%
Fringe Benefits	218,878	232,950	181,094	6.4%	232,760	-0.1%
General Operating Services	15,067	25,250	16,314	67.6%	25,550	1.2%
Insurance - Property, AL, GL, WC	24,779	27,257	20,443	10.0%	28,892	6.0%
Maintenance & Rentals	4,480	11,300	1,565	152.2%	11,000	-2.7%
Utilities	25,412	51,500	33,537	102.7%	53,100	3.1%
Contractual Services & Projects	-	6,500	-	N/A	10,000	53.8%
General Supplies	6,016	12,950	4,989	115.3%	15,150	17.0%
Materials & Equipment	2,478	14,200	2,762	473.0%	15,800	11.3%
Major Acquisitions & Improvements	7,096	-	-	-100.0%	-	N/A
Special Current Charges	13,805	15,450	14,084	11.9%	15,750	1.9%
CITY COURT	<u>\$ 851,344</u>	<u>\$ 942,707</u>	<u>\$ 712,933</u>	<u>10.7%</u>	<u>\$ 929,102</u>	<u>-1.4%</u>

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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 Councilmen; providing legal advice concerning the affairs of the City when requested by the Mayor or City Councilmen; rendering written opinions as to the legality of all contracts, franchises and other legal instruments.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Requests for legal action	51	64	70
Administrative Hearing Cases	128	79	100

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Legal Services	7.5	7.5	7.5	7.5	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 01 GENERAL GOVERNMENT						
DIV: 05 LEGAL SERVICES						
Salaries/ Wages/ OT	\$ 263,994	\$ 269,100	\$ 222,696	1.9%	\$ 274,400	2.0%
Fringe Benefits	108,120	113,700	94,418	5.2%	109,250	-3.9%
General Operating Services	43,899	44,900	33,173	2.3%	47,400	5.6%
Insurance - Property, AL, GL, WC	15,281	16,809	12,607	10.0%	17,818	6.0%
Maintenance & Rentals	5,849	6,200	5,038	6.0%	6,300	1.6%
Utilities	2,669	3,000	1,883	12.4%	2,800	-6.7%
Contractual Services & Projects	188	6,400	3	3304.3%	200	-96.9%
General Supplies	3,229	5,225	2,518	61.8%	6,725	28.7%
Materials & Equipment	1,799	2,000	1,305	11.2%	2,500	25.0%
Special Current Charges	196,126	220,100	100,749	12.2%	218,600	-0.7%
LEGAL SERVICES	<u>641,154</u>	<u>687,434</u>	<u>474,390</u>	7.2%	<u>685,993</u>	-0.2%
 GENERAL GOVERNMENT	 <u>\$ 2,876,354</u>	 <u>\$ 3,094,208</u>	 <u>\$ 2,327,221</u>	 7.6%	 <u>\$ 3,090,306</u>	 -0.1%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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.

FUNCTION DESCRIPTION:

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

Finance Divisions:

Administration Services

Accounting

Purchasing

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Finance Department	18	18	18	18	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/13	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
FUND: 001 GENERAL FUND						
DEPT: 02 FINANCE						
Salaries/ Wages/ OT	\$ 703,093	\$ 703,890	\$ 607,736	0.1%	\$ 740,090	5.1%
Fringe Benefits	226,557	237,770	186,828	4.9%	235,760	-0.8%
General Operating Services	27,928	33,475	25,453	19.9%	36,275	8.4%
Insurance - Property, AL, GL, WC	32,912	36,169	27,214	9.9%	38,318	5.9%
Maintenance & Rentals	5,764	7,000	4,789	21.4%	7,350	5.0%
Utilities	6,284	6,900	5,151	9.8%	7,500	8.7%
Contractual Services & Projects	23,646	28,200	13,047	19.3%	26,500	-6.0%
General Supplies	11,081	12,400	12,162	11.9%	13,850	11.7%
Materials & Equipment	1,000	5,000	530	400.0%	9,600	92.0%
Special Current Charges	460,098	492,300	380,217	7.0%	514,500	4.5%
FINANCE DEPARTMENT	\$ 1,498,363	\$ 1,563,104	\$ 1,263,127	4.3%	\$ 1,629,743	4.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Annual budget	1	1	1
Budget amendments	1	1	1
CAFR (annual financial statements)	1	1	1
Bond issues	0	0	0

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Administration Services	2	2	2	2	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 02 FINANCE						
DIV: 01 ADMINISTRATION SERVICES						
Salaries/ Wages/ OT	\$ 145,667	\$ 148,690	\$ 122,232	2.1%	\$ 150,690	1.3%
Fringe Benefits	35,507	37,600	30,051	5.9%	38,800	3.2%
General Operating Services	2,965	4,975	4,540	66.7%	5,875	16.1%
Insurance - Property, AL, GL, WC	7,339	8,038	6,116	9.5%	8,499	5.7%
Maintenance & Rentals	711	950	1,202	33.6%	1,300	36.8%
Utilities	1,377	1,500	914	8.9%	1,500	0.0%
Contractual Services & Projects	11,843	15,000	10,242	26.7%	15,000	0.0%
General Supplies	224	425	-	89.7%	925	117.6%
Materials & Equipment	-	-	-	N/A	500	N/A
Special Current Charges	1,850	3,000	2,100	62.2%	3,000	0.0%
ADMINISTRATION SERVICES	\$ 207,503	\$ 220,178	\$ 177,397	6.1%	\$ 226,069	2.7%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

To collect all revenue 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 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; assist in the preparation of the City's financial statements in accordance with Generally Accepted Accounting Principles (G.A.A.P.); 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	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Accounts payable checks issued	12,588	13,400	13,400
Payroll checks issued/direct deposits	5,735/20,173	6,500/20,200	6,500/20,200
Occupational licenses processed	5,729	4,455	4,455
Capital projects managed	86	69	65

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Accounting	11	11	11	11	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 02 FINANCE						
DIV: 02 ACCOUNTING						
Salaries/ Wages/ OT	\$ 413,870	\$ 405,850	\$ 365,145	-1.9%	\$ 438,400	8.0%
Fringe Benefits	135,775	140,390	112,968	3.4%	141,860	1.0%
General Operating Services	22,023	24,800	18,588	12.6%	26,700	7.7%
Insurance - Property, AL, GL, WC	17,555	19,311	14,483	10.0%	20,470	6.0%
Maintenance & Rentals	4,057	4,750	2,902	17.1%	4,750	0.0%
Utilities	3,247	3,200	2,813	-1.4%	4,000	25.0%
Contractual Services & Projects	7,553	7,200	-	-4.7%	7,200	0.0%
General Supplies	8,117	8,625	9,350	6.3%	9,375	8.7%
Materials & Equipment	487	3,000	503	516.0%	5,600	86.7%
Special Current Charges	458,248	489,300	378,117	6.8%	511,500	4.5%
ACCOUNTING	\$ 1,070,932	\$ 1,106,426	\$ 904,869	3.3%	\$ 1,169,855	5.7%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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'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; dispose of surplus property; providing centralized procurement 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	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Purchase orders processed	2,838	3,239	3,200

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Purchasing	5	5	5	5	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 02 FINANCE						
DIV: 03 PURCHASING						
Salaries/ Wages/ OT	\$ 143,556	\$ 149,350	\$ 120,359	4.0%	\$ 151,000	1.1%
Fringe Benefits	55,275	59,780	43,809	8.2%	55,100	-7.8%
General Operating Services	2,920	3,700	2,325	26.7%	3,700	0.0%
Insurance - Property, AL, GL, WC	8,018	8,820	6,615	10.0%	9,349	6.0%
Maintenance & Rentals	996	1,300	685	30.5%	1,300	0.0%
Utilities	1,660	2,200	1,424	32.5%	2,000	-9.1%
Contractual Services & Projects	4,250	6,000	2,805	41.2%	4,300	-28.3%
General Supplies	2,740	3,350	2,812	22.3%	3,550	6.0%
Materials & Equipment	513	2,000	27	289.9%	3,500	75.0%
PURCHASING	219,928	236,500	180,861	7.5%	233,799	-1.1%
FINANCE DEPARTMENT	\$ 1,498,363	\$ 1,563,104	\$ 1,263,127	4.3%	\$ 1,629,743	4.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

To provide quality services and support with integrity, responsiveness, and sensitivity to all City employees, City Departments, and citizens. The goals include making quality and integrity a part of the way the department works; providing and promoting a safe, healthful, and encouraging place to work; inspiring and encouraging a high level of employee morale through recognition and effective communication; providing resources and services to City departments for their use in achieving their respective goals; and providing resources and tools for City employees' use at work and future careers.

FUNCTION DESCRIPTION:

This department conducts personnel administration, recruitment, and training activities, maintains employment records, and assists in the carryout of City personnel policies and employee benefit programs. Its functions include responsibility for all personnel administration of City employees; administration of the hiring, processing, and orientation of all new employees; the monitoring of personnel policies and new employment legislation as they relate to the City and its employees; the provision of advice on employment matters to the City Council, Mayor, and other departments; the development and administration of an adopted position classification plan for City employees; and the development and administration of an adopted salary plan for the City.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Applications received	1,327	1,250	1,200
New hires	432	364	360
Employee health fair participation	320	325	375

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Human Resources	4	4	4	4	0.0%

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/13	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
FUND: 001 GENERAL FUND						
DEPT: 03 HUMAN RESOURCES						
Salaries/ Wages/ OT	\$ 204,540	\$ 213,420	\$ 167,551	4.3%	\$ 211,800	-0.8%
Fringe Benefits	63,471	68,000	54,354	7.1%	70,100	3.1%
General Operating Services	7,012	11,800	5,190	68.3%	11,000	-6.8%
Insurance - Property, AL, GL, WC	9,698	10,668	8,001	10.0%	11,308	6.0%
Maintenance & Rentals	4,535	5,850	3,743	29.0%	5,700	-2.6%
Utilities	2,184	3,000	1,889	37.4%	3,000	0.0%
Contractual Services & Projects	1,548	4,000	1,478	158.4%	4,000	0.0%
General Supplies	12,023	13,450	6,489	11.9%	13,450	0.0%
Automotive Supplies & Gasoline	31	300	208	867.7%	350	16.7%
Materials & Equipment	927	2,500	2,321	169.7%	5,000	100.0%
Special Current Charges	6,199	4,650	631	-25.0%	4,700	1.1%
HUMAN RESOURCES DEPARTMENT	\$ 312,168	\$ 337,638	\$ 251,855	8.2%	\$ 340,408	0.8%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

To preserve life, property and environment by responding to requests for assistance, both emergency and non-emergency situations, to be accomplished through training, public education, inspection, and quality assurance.

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.

Fire Department Divisions:

Fire Administration

Fire Suppression

Cajun Country

Fire Support (includes Fire Prevention, Fire Training, Fire Dispatch, Maintenance Divisions)

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Fire Department	182	182	182	182	0.0%

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/13	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
FUND: 001 GENERAL FUND						
DEPT: 04 FIRE DEPARTMENT						
Salaries/ Wages	\$ 6,595,161	\$ 6,962,330	\$ 5,440,195	5.6%	\$ 6,997,150	0.5%
Overtime	932,629	900,000	1,071,896	-3.5%	900,000	0.0%
Retirement Contributions 24% - 28.25%	1,700,881	1,792,430	1,510,385	5.4%	2,167,600	20.9%
Other Fringe Benefits	1,487,737	1,570,070	1,223,465	5.5%	1,552,500	-1.1%
General Operating Services	11,476	13,050	12,064	13.7%	15,250	16.9%
Insurance - Property, AL, GL, WC	913,977	1,007,729	762,857	10.3%	1,064,653	5.6%
Maintenance & Rentals	319,782	371,000	228,386	16.0%	389,150	4.9%
Utilities	196,031	230,650	170,648	17.7%	221,650	-3.9%
Contractual Services & Projects	139,607	145,250	71,104	4.0%	166,215	14.4%
General Supplies	95,489	114,150	89,637	19.5%	114,900	0.7%
Automotive Supplies & Gasoline	264,931	282,000	233,333	6.4%	296,000	5.0%
Materials & Equipment	179,714	231,500	143,223	28.8%	231,600	0.0%
Major Acquisitions & Improvements	443,072	-	8,714	-100.0%	250,000	N/A
Special Current Charges	13,060	16,900	27,811	29.4%	23,000	36.1%
FIRE DEPARTMENT	\$ 13,293,547	\$ 13,637,059	\$ 10,993,718	2.6%	\$ 14,389,668	5.5%
	2.7%	2.6%	80.6%		5.5%	

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

To preserve life, property and environment by responding to requests for assistance, both emergency and non-emergency situations, to be accomplished through training, public education, inspection, and quality assurance.

FUNCTION DESCRIPTION:

This division is the administration component of the Fire Department.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Fire reports	2,863	2,768	3,000

*The numbers provided come from a twelve-month time period from January to December.

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Administration	5	5	5	5	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 04 FIRE DEPARTMENT						
DIV: 01 ADMINISTRATION						
Salaries/ Wages/ OT	\$ 202,728	\$ 207,380	\$ 155,974	2.3%	\$ 212,350	2.4%
Fringe Benefits	88,815	92,980	66,409	4.7%	102,580	10.3%
General Operating Services	4,630	5,200	6,586	12.3%	7,000	34.6%
Maintenance & Rentals	6,707	9,000	5,409	34.2%	7,500	-16.7%
Utilities	178,548	209,000	153,207	17.1%	196,000	-6.2%
Contractual Services & Projects	93	200	-	115.1%	100	-50.0%
General Supplies		200	269	N/A	700	250.0%
Materials & Equipment	-	1,100	212	N/A	1,600	45.5%
Special Current Charges	222	100	141	-55.0%	200	100.0%
FIRE ADMINISTRATION	\$ 481,743	\$ 525,160	\$ 388,207	9.0%	\$ 528,030	0.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

To preserve life, property and environment by responding to requests for assistance, both emergency and non-emergency situations, to be accomplished through training, public education, inspection, and quality assurance.

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 service, 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	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Calls for service	2,863	2,768	3,000
Code inspections	3,525	4,201	4,500

*The numbers provided come from a twelve-month time period from January to December.

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Fire Suppression	161	161	161	161	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 04 FIRE DEPARTMENT						
DIV: 02 FIRE SUPPRESSION						
Salaries/ Wages	\$ 5,199,517	\$ 5,488,300	\$ 4,277,757	5.6%	\$ 5,522,000	0.6%
Overtime	789,328	775,000	930,523	-1.8%	750,000	-3.2%
Fringe Benefits	2,547,323	2,735,500	2,186,890	7.4%	3,039,600	11.1%
General Operating Services	6,846	7,750	5,478	13.2%	8,250	6.5%
Insurance - Property, AL, GL, WC	741,936	814,446	617,197	9.8%	861,693	5.8%
Maintenance & Rentals	308,890	345,500	216,302	11.9%	347,250	0.5%
Utilities	196	300	347	53.1%	500	66.7%
Contractual Services & Projects	132,058	135,050	66,579	2.3%	145,700	7.9%
General Supplies	90,877	106,950	76,412	17.7%	93,950	-12.2%
Automotive Supplies & Gasoline	215,766	222,000	197,652	2.9%	236,000	6.3%
Materials & Equipment	178,153	219,500	137,800	23.2%	211,500	-3.6%
Major Acquisitions & Improvements	47,902	-	8,714	-100.0%	250,000	N/A
Special Current Charges	11,591	16,000	17,394	38.0%	22,000	37.5%
FIRE SUPPRESSION	\$ 10,270,383	\$ 10,866,296	\$ 8,739,045	5.8%	\$ 11,488,443	5.7%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

To preserve life, property and environment by responding to requests for assistance, both emergency and non-emergency situations, to be accomplished through training, public education, inspection, and quality assurance.

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	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

AUTHORIZED PERSONNEL:

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

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 04 FIRE DEPARTMENT						
DIV: 03 CAJUN COUNTRY						
Salaries/ Wages	\$ 522,939	\$ 556,800	\$ 422,963	6.5%	\$ 536,800	-3.6%
Overtime	107,203	85,000	121,469	-20.7%	110,000	29.4%
Fringe Benefits	275,506	247,660	236,155	-10.1%	254,860	2.9%
Insurance - Property, AL, GL, WC	85,793	98,410	74,505	14.7%	102,395	4.0%
Maintenance & Rentals	4,185	16,500	6,276	294.3%	33,850	105.2%
Utilities	15,607	19,550	15,902	25.3%	23,150	18.4%
Contractual Services & Projects	7,456	10,000	1,561	34.1%	13,300	33.0%
General Supplies	4,460	5,000	2,782	12.1%	11,950	139.0%
Automotive Supplies & Gasoline	25,428	30,000	14,522	18.0%	32,500	8.3%
Materials & Equipment	1,561	7,900	5,042	406.1%	16,000	102.5%
Special Current Charges	-	-	9,580	N/A	-	N/A
CAJUN COUNTRY	\$ 1,050,138	\$ 1,076,920	\$ 910,757	2.6%	\$ 1,134,805	5.4%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

To preserve life, property and environment by responding to requests for assistance, both emergency and non-emergency situations, to be accomplished through training, public education, inspection, and quality assurance.

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, and Prevention and Planning.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Fire Support	16	16	16	16	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 04 FIRE DEPARTMENT						
DIV: 04 FIRE SUPPORT						
Salaries/ Wages	\$ 669,976	\$ 709,850	\$ 583,502	6.0%	\$ 726,000	2.3%
Overtime	36,099	40,000	19,903	10.8%	40,000	0.0%
Fringe Benefits	276,974	286,360	244,396	3.4%	323,060	12.8%
Insurance - Property, AL, GL, WC	86,248	94,873	71,155	10.0%	100,565	6.0%
Maintenance & Rentals	-	-	399	N/A	550	N/A
Utilities	1,680	1,800	1,192	7.1%	2,000	11.1%
Contractual Services & Projects	-	-	2,964	N/A	7,115	N/A
General Supplies	152	2,000	10,174	1215.8%	8,300	315.0%
Automotive Supplies & Gasoline	23,737	30,000	21,159	26.4%	27,500	-8.3%
Materials & Equipment	-	3,000	169	N/A	2,500	-16.7%
Major Acquisitions & Improvements	395,170	-	-	-100.0%	-	N/A
Special Current Charges	1,247	800	696	-35.8%	800	0.0%
FIRE SUPPORT	1,491,283	1,168,683	955,709	-21.6%	1,238,390	6.0%
FIRE DEPARTMENT	\$ 13,293,547	\$ 13,637,059	\$ 10,993,718	2.6%	\$ 14,389,668	5.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

FUND: 001 GENERAL FUND
DEPARTMENT: 05 POLICE
DIVISION:

GOAL MISSION STATEMENT:

To serve all people within our jurisdiction 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 we serve; to investigate problems and seek solutions; and to build and maintain public trust by holding ourselves 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 maintain the peace of the City.

Police Department Divisions:

Police Administration

Police Service

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

AUTHORIZED PERSONNEL: (does not include Police Hiring Grant)

Total Personnel Count	Actual Fiscal Year 2011-2011	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Police Department	187	187	187	187	0.0%

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/13	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
FUND: 001 GENERAL FUND						
DEPT: 05 POLICE						
Salaries/ Wages	\$ 7,689,863	\$ 7,911,100	\$ 6,451,654	2.9%	\$ 7,905,500	-0.1%
Overtime	930,772	700,000	953,945	-24.8%	700,000	0.0%
Retirement contributions	2,152,254	2,481,800	1,884,117	15.3%	2,485,500	0.1%
Other Fringe Benefits	1,595,455	1,637,710	1,407,039	2.6%	1,662,100	1.5%
General Operating Services	30,673	38,000	28,032	23.9%	36,000	-5.3%
Insurance - Property, AL, GL, WC	1,274,502	1,401,952	1,051,464	10.0%	1,486,069	6.0%
Maintenance & Rentals	459,764	394,200	268,233	-14.3%	384,500	-2.5%
Utilities	170,206	179,100	135,284	5.2%	177,900	-0.7%
Contractual Services & Projects	51,219	56,000	47,882	9.3%	56,250	0.4%
General Supplies	67,144	75,750	81,925	12.8%	82,300	8.6%
Automotive Supplies & Gasoline	744,027	780,200	707,545	4.9%	885,500	13.5%
Materials & Equipment	525,759	509,550	452,519	-3.1%	524,800	3.0%
Major Acquisitions & Improvements	460,314	423,000	383,257	-8.1%	455,000	7.6%
Special Current Charges	484,920	546,000	421,625	12.6%	612,000	12.1%
Interfund transfers	17,508	11,500	-	-34.3%	36,791	219.9%
POLICE DEPARTMENT	\$ 16,654,380	\$ 17,145,862	\$ 14,274,521	3.0%	\$ 17,490,210	2.0%
	4.2%	3.0%	83.3%			

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

To serve all people within our jurisdiction 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 we serve; to investigate problems and seek solutions; and to build and maintain public trust by holding ourselves 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	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Calls for service	100,657	102,000	104,000
Arrests	3,294	3,400	3,500
Citations	20,646	25,000	25,000

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Proposed Budget 2012-2013	% Change From 2013 Adopted
Police Administration	6	6	6	6	0.00%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 05 POLICE						
DIV: 01 ADMINISTRATION						
Salaries/ Wages/ OT	\$ 400,587	\$ 410,530	\$ 380,415	2.5%	\$ 406,000	-1.1%
Fringe Benefits	136,387	158,240	118,699	16.0%	153,700	-2.9%
General Operating Services	30,673	34,000	25,777	10.8%	32,800	-3.5%
Maintenance & Rentals	7,064	33,500	6,361	374.2%	11,500	-65.7%
Utilities	165,600	171,600	131,231	3.6%	171,700	0.1%
Contractual Services & Projects	35,018	26,800	28,234	-23.5%	32,350	20.7%
General Supplies	9,200	10,750	10,681	16.8%	11,900	10.7%
Materials & Equipment	4,800	7,300	4,816	52.1%	7,100	-2.7%
Special Current Charges	19,268	38,000	1,230	97.2%	28,000	-26.3%
ADMINISTRATION	\$ 808,597	\$ 890,720	\$ 707,444	10.2%	\$ 855,050	-4.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

To serve all people within our jurisdiction 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 we serve; to investigate problems and seek solutions; and to build and maintain public trust by holding ourselves 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" contains 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" contains 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 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	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Calls for service	100,657	102,000	104,000
Arrests	3,294	3,400	3,500
Citations	20,646	25,000	25,000

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Police Services	181	181	181	181	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 05 POLICE						
DIV: 02 POLICE SERVICE						
Salaries/ Wages/ OT	\$ 7,289,276	\$ 7,500,570	\$ 6,071,239	2.9%	\$ 7,499,500	0.0%
Overtime	930,772	700,000	953,945	-24.8%	700,000	0.0%
Retirement	2,074,277	2,392,250	1,884,117	15.3%	2,396,500	0.2%
Fringe Benefits	1,537,045	1,569,020	1,288,340	2.1%	1,597,400	1.8%
General Operating Services	-	4,000	2,255	N/A	3,200	-20.0%
Insurance - Property, AL, GL, WC	1,274,502	1,401,952	1,051,464	10.0%	1,486,069	6.0%
Maintenance & Rentals	452,700	360,700	261,872	-20.3%	373,000	3.4%
Utilities	4,606	7,500	4,053	62.8%	6,200	-17.3%
Contractual Services & Projects	16,201	29,200	19,648	80.2%	23,900	-18.2%
General Supplies	57,944	65,000	71,244	12.2%	70,400	8.3%
Automotive Supplies & Gasoline	744,027	780,200	707,545	4.9%	885,500	13.5%
Materials & Equipment	520,959	502,250	447,703	-3.6%	517,700	3.1%
Major Acquisitions & Improvements	460,314	423,000	383,257	-8.1%	455,000	7.6%
Special Current Charges	465,652	508,000	420,395	9.1%	584,000	15.0%
Interfund transfers	17,508	11,500	-	-34.3%	36,791	219.9%
POLICE SERVICE	<u>15,845,783</u>	<u>16,255,142</u>	<u>13,567,077</u>	2.6%	<u>16,635,160</u>	2.3%
 POLICE DEPARTMENT	 <u>\$ 16,654,380</u>	 <u>\$ 17,145,862</u>	 <u>\$ 14,274,521</u>	 3.0%	 <u>\$ 17,490,210</u>	 2.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

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

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 Divisions:

Administration

Vehicle Maintenance

Streets

Building Maintenance

Solid Waste-Trash Collection

Communication & Traffic

Solid Waste General

Grounds Maintenance

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

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Public Works Department	157	157	157	157	0.0%

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/13	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
FUND: 001 GENERAL FUND						
DEPT: 06 PUBLIC WORKS						
Salaries/ Wages	\$ 3,851,265	\$ 4,387,790	\$ 3,272,536	13.9%	\$ 4,561,450	4.0%
Overtime	204,711	194,000	145,614	-5.2%	179,500	-7.5%
Fringe Benefits	1,466,366	1,711,740	1,274,812	16.7%	1,752,190	2.4%
General Operating Services	11,823	16,500	10,333	39.6%	18,150	10.0%
Insurance - Property, AL, GL, WC	1,291,846	1,421,029	1,065,772	10.0%	1,506,290	6.0%
Maintenance & Rentals	549,890	657,025	412,744	19.5%	601,250	-8.5%
Utilities	1,361,996	1,475,300	1,069,778	8.3%	1,485,450	0.7%
Contractual Services & Projects	1,463,586	1,667,050	1,135,529	13.9%	1,711,350	2.7%
General Supplies	547,765	603,550	354,937	10.2%	557,550	-7.6%
Automotive Supplies & Gasoline	1,301,185	1,255,050	993,647	-3.5%	1,343,700	7.1%
Materials & Equipment	302,055	349,250	246,199	15.6%	358,900	2.8%
Major Acquisitions & Improvements	565,086	1,143,200	184,662	102.3%	1,943,000	70.0%
Special Current Charges	24,057	125,900	18,108	423.3%	90,100	-28.4%
PUBLIC WORKS DEPARTMENT	\$ 12,941,631	\$ 15,007,384	\$ 10,184,671	16.0%	\$ 16,108,880	7.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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. It also includes the City Engineering functions.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Work orders completed		520	550

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Administration	14	14	14	14	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 06 PUBLIC WORKS						
DIV: 01 ADMINISTRATION						
Salaries/ Wages/ OT	\$ 540,566	\$ 582,100	\$ 442,901	7.7%	\$ 591,700	1.6%
Fringe Benefits	174,774	199,710	152,392	14.3%	211,360	5.8%
General Operating Services	5,573	7,200	3,489	29.2%	7,050	-2.1%
Insurance - Property, AL, GL, WC	14,764	16,240	12,180	10.0%	17,214	6.0%
Maintenance & Rentals	11,553	27,400	17,419	137.2%	21,700	-20.8%
Utilities	22,180	25,000	19,567	12.7%	25,000	0.0%
Contractual Services & Projects	7,273	9,800	2,275	34.7%	8,300	-15.3%
General Supplies	12,558	17,300	14,118	37.8%	16,150	-6.6%
Automotive Supplies & Gasoline	13,110	17,500	10,473	33.5%	15,500	-11.4%
Materials & Equipment	4,222	6,600	6,519	56.3%	6,750	2.3%
Special Current Charges	16,765	107,300	1,619	540.0%	67,500	-37.1%
ADMINISTRATION	<u>\$ 823,338</u>	<u>\$ 1,016,150</u>	<u>\$ 682,952</u>	<u>23.4%</u>	<u>\$ 988,224</u>	<u>-2.7%</u>

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Work orders completed	190	270	300
Work orders completed-drainage	707	1241	1300

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Streets	25	25	25	25	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 06 PUBLIC WORKS						
DIV: 02 STREETS						
Salaries/ Wages/ OT	\$ 682,585	\$ 714,560	\$ 551,090	4.7%	\$ 726,050	1.6%
Fringe Benefits	244,560	260,600	197,612	6.6%	258,950	-0.6%
General Operating Services	563	2,000	42	255.2%	1,450	-27.5%
Insurance - Property, AL, GL, WC	357,801	393,581	295,186	10.0%	417,196	6.0%
Maintenance & Rentals	84,180	132,975	38,996	58.0%	96,900	-27.1%
Utilities	1,228,730	1,304,300	972,445	6.2%	1,344,500	3.1%
Contractual Services & Projects	181,211	262,400	159,530	44.8%	305,400	16.4%
General Supplies	274,609	295,100	178,240	7.5%	278,800	-5.5%
Automotive Supplies & Gasoline	111,042	118,000	83,670	6.3%	114,000	-3.4%
Materials & Equipment	46,061	59,100	27,502	28.3%	54,000	-8.6%
Major Acquisitions & Improvements	29,721	186,000	37,853	525.8%	68,000	-63.4%
Special Current Charges	1,045	8,500	2,208	713.4%	7,500	-11.8%
STREETS	\$ 3,242,108	\$ 3,737,116	\$ 2,544,374	15.3%	\$ 3,672,746	-1.7%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

**FUND: 001 GENERAL FUND
DEPARTMENT: 06 PUBLIC WORKS
DIVISION: 03 TRASH COLLECTION**

GOAL MISSION STATEMENT:

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

FUNCTION DESCRIPTION:

This division provides for the collection and disposal of brush, debris, and other residential waste not handled by the automated garbage system. Its function includes the collection of garbage and trash from City residences once a week and then the delivery of the items to the dump sites. There are nine routes which average 717.5 homes per route.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Tons incinerated	2,500	5,228	6,000
Tons trash collected	6,285	6,283	6,300

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Trash Collection	29	29	29	29	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 06 PUBLIC WORKS						
DIV: 03 TRASH COLLECTION						
Salaries/ Wages/ OT	\$ 697,062	\$ 825,700	\$ 587,063	18.5%	\$ 850,000	2.9%
Fringe Benefits	249,982	312,360	202,884	25.0%	296,260	-5.2%
General Operating Services	638	200	749	-68.7%	850	325.0%
Insurance - Property, AL, GL, WC	190,644	209,708	157,281	10.0%	222,290	6.0%
Maintenance & Rentals	103,239	135,000	92,112	30.8%	135,000	0.0%
Utilities	6,227	5,800	3,558	-6.9%	6,700	15.5%
Contractual Services & Projects	263,379	277,700	207,178	5.4%	272,100	-2.0%
General Supplies	3,026	3,650	2,995	20.6%	3,750	2.7%
Automotive Supplies & Gasoline	244,842	232,500	219,428	-5.0%	279,000	20.0%
Materials & Equipment	29,430	27,650	19,545	-6.0%	27,850	0.7%
Major Acquisitions & Improvements	175,984	120,000	-	-31.8%	492,000	310.0%
Special Current Charges	2,590	3,800	5,702	46.7%	5,500	44.7%
TRASH COLLECTION	\$ 1,967,043	\$ 2,154,068	\$ 1,498,495	9.5%	\$ 2,591,300	20.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

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

FUNCTION DESCRIPTION:

The Solid Waste-General (Garbage) Division includes the cost of operation of the City's automated garbage collection service, including related equipment costs, contractual cost of waste disposal, and expenses of transportation to disposal sites. Its primary function is the collection of garbage and trash from City residences once a week and delivery of the items to the dump sites. There are nine routes which average 717.5 homes per route.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Tons garbage collected	27,000	25,137	26,000
Work orders completed	8,600	8,154	8,100

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Solid Waste – General	14	14	14	14	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 06 PUBLIC WORKS						
DIV: 04 SOLID WASTE-GENERAL						
Salaries/ Wages/ OT	\$ 336,359	\$ 402,400	\$ 311,954	19.6%	\$ 418,300	4.0%
Fringe Benefits	137,336	162,700	122,679	18.5%	162,060	-0.4%
General Operating Services	1,929	2,250	2,536	16.6%	3,250	44.4%
Insurance - Property, AL, GL, WC	182,923	201,215	150,911	10.0%	213,288	6.0%
Maintenance & Rentals	154,303	159,300	81,103	3.2%	134,600	-15.5%
Utilities	5,602	7,200	4,955	28.5%	6,600	-8.3%
Contractual Services & Projects	939,030	1,000,500	703,300	6.5%	1,000,100	0.0%
General Supplies	10,894	16,300	8,491	49.6%	13,750	-15.6%
Automotive Supplies & Gasoline	495,758	473,000	347,863	-4.6%	482,000	1.9%
Materials & Equipment	95,084	102,900	108,823	8.2%	116,850	13.6%
Major Acquisitions & Improvements	16,332	555,000	-	3298.2%	582,000	4.9%
Special Current Charges	896	1,800	2,208	100.9%	2,200	22.2%
SOLID WASTE-GENERAL	\$ 2,376,446	\$ 3,084,565	\$ 1,844,823	29.8%	\$ 3,134,998	1.6%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

To provide and sustain the City fleet of on-road and off-road vehicles and equipment and to provide these services in a proficient, professional, and courteous manner; to promote the reduction of idle time and improve fuel mileage; to provide information on technology advances in alternative fuels and vehicles.

FUNCTION DESCRIPTION:

The Vehicle Maintenance Division accounts for the operational costs of maintenance garage services for Public Works, Police Department, Recreation Department, and City Hall. Repair parts and replacement are charged to departments/divisions and includes fuel, oil, towing, and all diagnosing, and use of vendors

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012– 2013 Estimated	2013 – 2014 Estimated
Work orders	3,182	5,012	5,200

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Vehicle Maintenance	24	24	24	24	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 06 PUBLIC WORKS						
DIV: 05 VEHICLE MAINTENANCE						
Salaries/ Wages/ OT	\$ 657,387	\$ 740,510	\$ 519,106	12.6%	\$ 755,600	2.0%
Fringe Benefits	223,336	266,160	197,376	19.2%	281,560	5.8%
General Operating Services	2,792	3,550	3,117	27.1%	4,250	19.7%
Insurance - Property, AL, GL, WC	66,837	73,521	55,141	10.0%	77,932	6.0%
Maintenance & Rentals	66,663	57,250	39,640	-14.1%	51,450	-10.1%
Utilities	35,065	54,400	24,466	55.1%	38,500	-29.2%
Contractual Services & Projects	14,206	18,500	8,620	30.2%	15,150	-18.1%
General Supplies	49,674	53,350	25,425	7.4%	44,650	-16.3%
Automotive Supplies & Gasoline	97,265	89,800	82,338	-7.7%	109,300	21.7%
Materials & Equipment	59,788	57,800	36,118	-3.3%	65,550	13.4%
Major Acquisitions & Improvements	7,357	77,000	48,727	946.6%	132,500	72.1%
Special Current Charges	1,172	1,800	2,754	53.6%	3,000	66.7%
VEHICLE MAINTENANCE	\$ 1,281,542	\$ 1,493,641	\$ 1,042,828	16.6%	\$ 1,579,442	5.7%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

To provide healthy, safe, clean, and usable buildings and facilities by maintenance, repairs, and 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 such as carpentry, electrical, and painting for approximately 108 City facilities. 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	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Work orders completed	1,101	839	900

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Building Maintenance	13	13	13	13	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 06 PUBLIC WORKS						
DIV: 06 BUILDING MAINTENANCE						
Salaries/ Wages/ OT	\$ 262,349	\$ 296,920	\$ 236,949	13.2%	\$ 300,550	1.2%
Fringe Benefits	107,668	125,430	101,571	16.5%	127,300	1.5%
General Operating Services	-	100	30	N/A	100	0.0%
Insurance - Property, AL, GL, WC	9,593	10,552	7,914	10.0%	11,185	6.0%
Maintenance & Rentals	10,056	15,600	7,534	55.1%	13,800	-11.5%
Utilities	5,625	10,550	5,161	87.6%	8,500	-19.4%
General Supplies	34,113	24,050	16,692	-29.5%	23,850	-0.8%
Automotive Supplies & Gasoline	31,205	42,100	22,838	34.9%	33,100	-21.4%
Materials & Equipment	10,309	17,350	7,912	68.3%	14,850	-14.4%
Major Acquisitions & Improvements	46,998	50,000	19,982	6.4%	6,500	-87.0%
Special Current Charges	345	500	372	44.9%	500	0.0%
BUILDING MAINTENANCE	\$ 518,261	\$ 593,152	\$ 426,955	14.5%	\$ 540,235	-8.9%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Work orders completed		2	5
Work orders completed-Traffic Signals		47	55
Work orders completed-Traffic Signs		23	30

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Communication and Traffic	8	8	8	8	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 06 PUBLIC WORKS						
DIV: 07 COMMUNICATION & TRAFFIC						
Salaries/ Wages/ OT	\$ 267,964	\$ 271,200	\$ 208,015	1.2%	\$ 275,350	1.5%
Fringe Benefits	77,256	82,100	65,356	6.3%	90,100	9.7%
General Operating Services	14	600	90	4185.7%	600	0.0%
Insurance - Property, AL, GL, WC	111,484	122,632	91,974	10.0%	129,990	6.0%
Maintenance & Rentals	5,773	14,500	24,302	151.2%	17,800	22.8%
Utilities	41,815	67,800	36,832	62.1%	51,800	-23.6%
Contractual Services & Projects	2,617	3,000	2,288	14.6%	3,000	0.0%
General Supplies	101,475	117,750	57,625	16.0%	105,250	-10.6%
Automotive Supplies & Gasoline	18,072	20,150	21,232	11.5%	27,100	34.5%
Materials & Equipment	9,062	34,000	4,310	275.2%	27,700	-18.5%
Major Acquisitions & Improvements	-	-	-	N/A	50,000	N/A
Special Current Charges	120	200	455	66.7%	700	250.0%
COMMUNICATION & TRAFFIC	\$ 635,652	\$ 733,932	\$ 512,479	15.5%	\$ 779,390	6.2%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

To add to and maintain the aesthetic quality of the City.

FUNCTION DESCRIPTION:

The Grounds Maintenance/Beautification Division performs grounds maintenance functions such as mowing and landscape management. The City's Litter Abatement Program is accounted for in this division. Its functions include seeding, fertilizing, mowing, grooming, trimming, flower beds, and grass cutting on medians, neutral grounds, and City owned property.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013– 2014 Estimated
Work orders completed	1,152	823	850

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Grounds Maintenance	30	30	30	30	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 06 PUBLIC WORKS						
DIV: 14 GROUNDS MAINTENANCE						
Salaries/ Wages/ OT	\$ 611,704	\$ 748,400	\$ 561,072	22.3%	\$ 823,400	10.0%
Fringe Benefits	251,454	302,680	234,942	20.4%	324,600	7.2%
General Operating Services	314	600	280	91.1%	600	0.0%
Insurance - Property, AL, GL, WC	357,800	393,580	295,185	10.0%	417,195	6.0%
Maintenance & Rentals	114,123	115,000	111,638	0.8%	130,000	13.0%
Utilities	16,752	250	2,794	-98.5%	3,850	1440.0%
Contractual Services & Projects	55,870	95,150	52,338	70.3%	107,300	12.8%
General Supplies	61,416	76,050	51,351	23.8%	71,350	-6.2%
Automotive Supplies & Gasoline	289,891	262,000	205,805	-9.6%	283,700	8.3%
Materials & Equipment	48,099	43,850	35,470	-8.8%	45,350	3.4%
Major Acquisitions & Improvements	288,694	155,200	78,100	-46.2%	612,000	294.3%
Special Current Charges	1,124	2,000	2,790	77.9%	3,200	60.0%
GROUNDS MAINTENANCE	2,097,241	2,194,760	1,631,765	4.6%	2,822,545	28.6%
 PUBLIC WORKS DEPARTMENT	 \$ 12,941,631	 \$ 15,007,384	 \$ 10,184,671	 16.0%	 \$ 16,108,880	 7.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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 consists of the following divisions:

Administration

Permit Center

Downtown/Lakefront Development

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Planning and Development	21	21	21	21	0.0%

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/13	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
FUND: 001 FUND: 001 GENERAL FUND						
DEPT: 07 PLANNING & DEVELOPMENT						
Salaries/ Wages/ OT	\$ 923,588	\$ 951,270	\$ 774,663	3.0%	\$ 980,600	3.1%
Fringe Benefits	272,499	289,690	224,354	6.3%	300,760	3.8%
General Operating Services	94,788	100,250	73,017	5.8%	107,900	7.6%
Insurance - Property, AL, GL, WC	62,715	68,987	51,740	10.0%	73,127	6.0%
Maintenance & Rentals	8,609	11,500	5,354	33.6%	11,600	0.9%
Utilities	17,906	18,500	16,886	3.3%	20,500	10.8%
Contractual Services & Projects	355,500	403,600	270,659	13.5%	384,800	-4.7%
General Supplies	24,396	26,900	17,902	10.3%	26,150	-2.8%
Automotive Supplies & Gasoline	27,529	28,550	21,001	3.7%	27,750	-2.8%
Materials & Equipment	2,112	12,350	3,174	484.8%	11,600	-6.1%
Major Acquisitions & Improvements	13,744	30,000	-	118.3%	30,000	0.0%
Special Current Charges	47,589	85,500	11,901	79.7%	75,700	-11.5%
PLANNING & DEVELOPMENT DEPT	<u>\$ 1,850,975</u>	<u>\$ 2,027,097</u>	<u>\$ 1,470,651</u>	9.5%	<u>\$ 2,050,287</u>	1.1%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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 request, 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	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Administration	5	5	5	6	20.0%

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 07 PLANNING & DEVELOPMENT						
DIV: 01 ADMINISTRATION						
Salaries/ Wages/ OT	\$ 304,187	\$ 313,250	\$ 255,126	3.0%	\$ 317,400	1.3%
Fringe Benefits	85,079	89,350	74,262	5.0%	93,900	5.1%
General Operating Services	46,455	47,400	37,202	2.0%	51,350	8.3%
Insurance - Property, AL, GL, WC	14,297	15,727	11,795	10.0%	16,671	6.0%
Maintenance & Rentals	2,334	3,750	1,705	60.7%	3,350	-10.7%
Utilities	6,714	7,000	7,361	4.3%	9,000	28.6%
Contractual Services & Projects	840	10,100	-	1102.4%	6,100	-39.6%
General Supplies	3,196	4,200	2,113	31.4%	3,700	-11.9%
Automotive Supplies & Gasoline	2,310	3,500	1,519	51.5%	2,700	-22.9%
Materials & Equipment	749	3,050	395	307.2%	2,550	-16.4%
Major Acquisitions & Improvements	13,744	15,000	-	9.1%	15,000	0.0%
Special Current Charges	30,193	30,500	160	1.0%	23,500	-23.0%
ADMINISTRATION	<u>\$ 510,098</u>	<u>\$ 542,827</u>	<u>\$ 391,638</u>	6.4%	<u>\$ 545,221</u>	0.4%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Building permits	1,432	1,575	1,733
Electrical permits	1,680	1,848	2,033
Mechanical permits	598	658	724
Plumbing permits	900	990	1,090

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Permit Center	13	13	13	12	-7.7%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 07 PLANNING & DEVELOPMENT						
DIV: 02 PERMIT CENTER						
Salaries/ Wages/ OT	\$ 490,597	\$ 506,600	\$ 421,370	3.3%	\$ 541,700	6.9%
Fringe Benefits	148,775	156,800	121,846	5.4%	164,000	4.6%
General Operating Services	45,565	47,300	34,622	3.8%	51,500	8.9%
Insurance - Property, AL, GL, WC	42,818	47,100	35,325	10.0%	49,926	6.0%
Maintenance & Rentals	5,150	7,150	3,649	38.8%	7,650	7.0%
Utilities	9,750	10,000	8,463	2.6%	10,000	0.0%
Contractual Services & Projects	354,407	384,000	268,884	8.4%	372,500	-3.0%
General Supplies	15,081	14,700	11,243	-2.5%	14,750	0.3%
Automotive Supplies & Gasoline	25,219	25,050	19,482	-0.7%	25,050	0.0%
Materials & Equipment	1,363	5,500	2,490	303.5%	6,000	9.1%
Major Acquisitions & Improvements	-	15,000	-	N/A	15,000	0.0%
Special Current Charges	17,396	21,400	11,741	23.0%	18,600	-13.1%
PERMIT CENTER	\$ 1,156,121	\$ 1,240,600	\$ 939,115	7.3%	\$ 1,276,676	2.9%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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.

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.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Downtown/Lakefront Development	3	3	3	3	0.0%

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 07 PLANNING & DEVELOPMENT						
DIV: 13 DOWNTOWN/LAKEFRONT DEVLPMNT						
Salaries/ Wages/ OT	\$ 128,804	\$ 131,420	\$ 98,167	2.0%	\$ 121,500	-7.5%
Fringe Benefits	38,645	43,540	28,246	12.7%	42,860	-1.6%
General Operating Services	2,768	5,550	1,193	100.5%	5,050	-9.0%
Insurance - Property, AL, GL, WC	5,600	6,160	4,620	10.0%	6,530	6.0%
Maintenance & Rentals	1,125	600	-	-46.7%	600	0.0%
Utilities	1,442	1,500	1,062	4.0%	1,500	0.0%
Contractual Services & Projects	253	9,500	1,775	3654.9%	6,000	-36.8%
General Supplies	6,119	8,000	4,546	30.7%	7,700	-3.8%
Materials & Equipment	-	3,800	289	N/A	3,050	-19.7%
Special Current Charges	-	33,600	-	N/A	33,600	0.0%
DOWNTOWN/LAKEFRONT PLAN	<u>184,756</u>	<u>243,670</u>	<u>139,898</u>	31.9%	<u>228,390</u>	-6.3%
PLANNING & DEVELOPMENT DEPT.	<u>\$ 1,850,975</u>	<u>\$ 2,027,097</u>	<u>\$ 1,470,651</u>	9.5%	<u>\$ 2,050,287</u>	1.1%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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:

Administration	Information Technology
Building Services	1911 City Hall
Printing Services	Community Service Grants

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
General Services	20.5	20.5	20.5	20.5	0.0%

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/13	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
FUND: 001 GENERAL FUND						
DEPT: 10 GENERAL SERVICES						
Salaries/ Wages/ OT	\$ 969,418	\$ 1,033,405	\$ 813,015	6.6%	\$ 984,700	-4.7%
Fringe Benefits	272,586	310,010	216,433	13.7%	298,150	-3.8%
General Operating Services	63,203	74,551	54,628	18.0%	69,995	-6.1%
Insurance - Property, AL, GL, WC	196,098	215,899	155,653	10.1%	222,772	3.2%
Maintenance & Rentals	220,362	287,450	202,406	30.4%	316,500	10.1%
Utilities	150,157	177,470	120,980	18.2%	168,820	-4.9%
Contractual Services & Projects	490,183	614,000	437,729	25.3%	615,150	0.2%
General Supplies	79,935	82,200	73,423	2.8%	87,875	6.9%
Automotive Supplies & Gasoline	13,491	13,250	9,482	-1.8%	13,750	3.8%
Materials & Equipment	208,581	311,350	134,279	49.3%	271,100	-12.9%
Major Acquisitions & Improvements	30,823	7,000	47,444	-77.3%	65,000	828.6%
Special Current Charges	1,375,721	1,502,685	603,598	9.2%	1,492,150	-0.7%
GENERAL SERVICES DEPARTMENT	4,070,558	4,629,270	2,869,070	13.7%	4,605,962	-0.5%
 OPERATING EXPENDITURES	 \$ 53,497,976	 \$ 57,441,622	 \$ 43,634,834	 7.4%	 \$ 59,705,464	 3.9%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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 election costs and write-offs of uncollectible receivables for the entire General Fund.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Administration	6	6	4	4	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 10 GENERAL SERVICES						
DIV: 01 ADMINISTRATION						
Salaries/ Wages/ OT	\$ 241,639	\$ 256,030	\$ 158,165	6.0%	\$ 160,300	-37.4%
Fringe Benefits	77,996	100,950	46,408	29.4%	63,700	-36.9%
General Operating Services	50,858	64,200	48,062	26.2%	58,500	-8.9%
Insurance - Property, AL, GL, WC	109,602	120,752	84,292	10.2%	121,917	1.0%
Maintenance & Rentals	15,385	22,000	13,215	43.0%	18,500	-15.9%
Utilities	41,838	40,200	34,379	-3.9%	43,200	7.5%
Contractual Services & Projects	33,440	16,100	8,744	-51.9%	14,850	-7.8%
General Supplies	15,094	19,200	32,370	27.2%	26,300	37.0%
Automotive Supplies & Gasoline	4,858	4,850	3,896	-0.2%	4,850	0.0%
Materials & Equipment	3,672	6,600	8,826	79.7%	8,100	22.7%
Major Acquisitions & Improvements	-	-	-	N/A	15,000	N/A
Special Current Charges	1,375,293	1,500,760	602,881	9.1%	1,490,800	-0.7%
GENERAL ADMINISTRATION	\$ 1,989,675	\$ 2,151,642	\$ 1,039,238	9.2%	\$ 2,026,017	-5.8%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

To provide maintenance and supplies for the efficient operation of City Hall.

FUNCTION DESCRIPTION:

This division maintains the City Hall building and plant and oversees the janitorial services and supplies for City Hall.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Building Services	4	4	4	4	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 10 GENERAL SERVICES						
DIV: 02 BUILDING SERVICES						
Salaries/ Wages/ OT	\$ 184,955	\$ 219,490	\$ 151,903	18.7%	\$ 207,200	-5.6%
Fringe Benefits	41,274	44,900	34,816	8.8%	45,500	1.3%
General Operating Services	123	120	109	-2.4%	170	41.7%
Insurance - Property, AL, GL, WC	41,485	45,634	34,226	10.0%	48,372	6.0%
Maintenance & Rentals	70,495	88,200	69,443	25.1%	97,700	10.8%
Utilities	79,926	104,220	63,583	30.4%	92,720	-11.0%
Contractual Services & Projects	70,583	79,300	60,311	12.3%	76,700	-3.3%
General Supplies	33,287	34,600	25,476	3.9%	35,300	2.0%
Automotive Supplies & Gasoline	5,457	4,400	2,541	-19.4%	4,400	0.0%
Materials & Equipment	3,549	4,600	2,799	29.6%	4,700	2.2%
Special Current Charges	235	1,500	305	538.3%	900	-40.0%
BUILDING SERVICES	\$ 531,369	\$ 626,964	\$ 445,512	18.0%	\$ 613,662	-2.1%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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 communications 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.

This division also provides communications services that help maximize public awareness of City accomplishments by working with each department to publicize their notable activities. This may be done through the use of such public relations tools as publicity, media relations, social media, speaking engagements, special events, community relations, and the use of print collateral materials and graphic design.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Documents printed	1,593,617	1,189,390	1,600,000
Mail metered	134,408	124,953	135,000

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Printing Services	3	3	5	5	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 10 GENERAL SERVICES						
DIV: 03 PRINTING SERVICES						
Salaries/ Wages/ OT	\$ 111,667	\$ 114,780	\$ 140,878	2.8%	\$ 164,500	43.3%
Fringe Benefits	34,873	36,570	35,714	4.9%	56,700	55.0%
General Operating Services	9,454	6,500	4,717	-31.2%	7,200	10.8%
Insurance - Property, AL, GL, WC	10,609	11,670	8,753	10.0%	12,370	6.0%
Maintenance & Rentals	84,958	83,400	69,100	-1.8%	89,100	6.8%
Utilities	1,205	1,350	962	12.0%	1,400	3.7%
General Supplies	7,583	3,700	3,250	-51.2%	4,275	15.5%
Automotive Supplies & Gasoline	2,780	3,300	2,787	18.7%	3,800	15.2%
Materials & Equipment	2,295	2,650	250	15.5%	5,300	100.0%
Major Acquisitions & Improvements	7,700	7,000	6,540	-9.1%	-	-100.0%
Special Current Charges	25	150	133	500.0%	150	0.0%
PRINTING SERVICES	<u>\$ 273,149</u>	<u>\$ 271,070</u>	<u>\$ 273,084</u>	<u>-0.8%</u>	<u>\$ 344,795</u>	<u>27.2%</u>

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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 the application support for ten or more enterprise-class products used by all City employees or by specific departments; hardware, operation system, and software support for desktop computers and laptops used by approximately 600 employees across all City departments; and management of thirty or more servers housed in a 24x7x365 data center and in other City facilities.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Number of computers in use	623	650	650
Work orders completed	1,967	2,369	2400

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Information Technology	4.5	4.5	4.5	4.5	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 10 GENERAL SERVICES						
DIV: 04 INFORMATION TECHNOLOGY						
Salaries/ Wages/ OT	\$ 259,478	\$ 266,930	\$ 216,590	2.9%	\$ 272,350	2.0%
Fringe Benefits	73,181	80,000	60,970	9.3%	83,900	4.9%
General Operating Services	1,443	1,800	428	24.7%	2,000	11.1%
Insurance - Property, AL, GL, WC	18,395	20,235	15,178	10.0%	21,449	6.0%
Maintenance & Rentals	37,584	80,250	46,815	113.5%	100,600	25.4%
Utilities	7,617	8,000	6,317	5.0%	8,000	0.0%
Contractual Services & Projects	383,810	515,000	365,931	34.2%	520,000	1.0%
General Supplies	17,339	18,400	9,085	6.1%	15,400	-16.3%
Automotive Supplies & Gasoline	396	700	258	76.8%	700	0.0%
Materials & Equipment	199,065	297,500	122,404	49.4%	253,000	-15.0%
Major Acquisitions & Improvements	23,123	-	40,904	-100.0%	50,000	N/A
Special Current Charges	24	100	154	316.7%	100	0.0%
INFORMATION TECHNOLOGY	\$ 1,021,455	\$ 1,288,915	\$ 885,032	26.2%	\$ 1,327,499	3.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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.

FUNCTION DESCRIPTION:

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

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

AUTHORIZED PERSONNEL:

Only temporary employees are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 10 GENERAL SERVICES						
DIV: 09 1911 CITY HALL						
Salaries/ Wages/ OT	\$ 24,939	\$ 26,280	\$ 22,731	5.4%	\$ 28,150	7.1%
Fringe Benefits	1,909	2,020	1,739	5.8%	2,250	11.4%
General Operating Services	-	200	83	N/A	300	50.0%
Insurance - Property, AL, GL, WC	10,370	11,407	8,555	10.0%	12,091	6.0%
Maintenance & Rentals	9,653	10,700	2,173	10.8%	7,700	-28.0%
Utilities	18,812	22,800	15,085	21.2%	22,600	-0.9%
Contractual Services & Projects	2,046	3,100	2,743	51.5%	3,100	0.0%
General Supplies	5,634	5,000	1,922	-11.3%	5,000	0.0%
Materials & Equipment	-	-	-	N/A	-	N/A
Special Current Charges	96	100	48	4.2%	100	0.0%
1911 CITY HALL	<u>\$ 73,459</u>	<u>\$ 81,607</u>	<u>\$ 55,079</u>	11.1%	<u>\$ 81,291</u>	-0.4%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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.

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. Additional areas administered by this division are as follows

Mayor's Commission on Disability (MCOD): was formed in 1983 to expand the opportunities of persons with physical or mental disabilities and thus enhance their contribution to society.

Human Relations Commission: operates as an advisory board in all matters involving any department of the City, City officials, employees, and agents and their relationships and/or contacts with the citizens of the City.

Leadership Team for Community and Race Relations: mission is to develop and implement programs, events, and activities and to produce materials in the community that have significant impact on promoting racial equality, respect, and harmony among all members in the City and its surrounding communities.

Junior Team Green: consists of a group of young people, ages ranging from 12 to 18, and adult leaders who have committed themselves to educating and encouraging young people to be more environmentally responsible.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Multicultural dinners attendance	157	200	200
MCOD conference	1	0	1
MCOD attendees	0	0	250
Jr. Team Green activities	7	7	8
HR cases	55	60	50

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
General Service Grants	3	3	3	3	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 10 GENERAL SERVICES						
DIV: 11 COMMUNITY SERV GRANTS						
Salaries/ Wages/ OT	\$ 146,740	\$ 149,895	\$ 124,748	2.2%	\$ 152,200	1.5%
Fringe Benefits	43,354	45,570	36,786	5.1%	46,100	1.2%
General Operating Services	1,324	1,731	1,229	30.7%	1,825	5.4%
Insurance - Property, AL, GL, WC	5,637	6,201	4,651	10.0%	6,573	6.0%
Maintenance & Rentals	2,287	2,900	1,660	26.8%	2,900	0.0%
Utilities	759	900	654	18.6%	900	0.0%
Contractual Services & Projects	304	500	-	64.5%	500	0.0%
General Supplies	998	1,300	1,320	30.3%	1,600	23.1%
Special Current Charges	48	75	77	56.3%	100	33.3%
COMMUNITY SERVICE/GRANTS	<u>201,451</u>	<u>209,072</u>	<u>171,125</u>	3.8%	<u>212,698</u>	1.7%
 GENERAL SERVICES DEPARTMENT	 <u>4,070,558</u>	 <u>4,629,270</u>	 <u>2,869,070</u>	13.7%	 <u>4,605,962</u>	-0.5%
 GENERAL FUND OPERATING EXP	 <u>\$ 53,497,976</u>	 <u>\$ 57,441,622</u>	 <u>\$ 43,634,834</u>	7.4%	 <u>\$ 59,705,464</u>	3.9%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 001 GENERAL FUND						
DEPT: 21 TRANSFERS						
DIV: 01 OPERATING TRANSFERS						
Interfund transfer Americorps Grant	\$ 53,729	\$ 67,978	\$ 45,251	26.5%	\$ 65,637	-3.4%
Interfund transfer HOME Program	53,987	52,692	52,499	-2.4%	25,226	-52.1%
Interfund transfer Recreation	1,080,615	1,280,227	900,000	18.5%	1,190,284	-7.0%
Interfund transfer Special Revenue	1,188,331	1,400,897	997,750	17.9%	1,281,147	-8.5%
Interfund trsf School Board STX Dist. 3	280,839	350,000	194,052	24.6%	350,000	0.0%
Interfund transfer - Debt Service	280,839	350,000	194,052	24.6%	350,000	0.0%
Interfund transfer Transit Operations	729,335	812,730	612,730	11.4%	903,665	11.2%
Interfund transfer Civic Center Operations	1,018,046	1,114,293	814,293	9.5%	1,133,033	1.7%
Interfund transfer Golf Course Operations	432,830	542,215	442,215	25.3%	549,303	1.3%
Interfund transfer Proprietary Funds	2,180,211	2,469,238	1,869,238	13.3%	2,586,001	4.7%
Interfund transfer Golf Course	23,000	-	-	-100.0%	-	N/A
Interfund transfer - Capital	23,000	-	-	-100.0%	-	N/A
Interfund transfer Risk Management						
Firefighter's lawsuit settlement	568,634	-	-	-100.0%	-	N/A
Interfund transfer - Capital	568,634	-	-	-100.0%	-	N/A
Total transfers	4,241,015	4,220,135	3,061,040	-0.5%	4,217,148	-0.1%
FUND: 001 GENERAL FUND	\$ 57,738,991	\$ 61,661,757	\$ 46,695,874	6.8%	\$ 63,922,612	3.7%

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SPECIAL REVENUE FUNDS

**WASTE WATER
RIVERBOAT GAMING
RECREATION
CENTRAL SCHOOL
SPECIAL EVENTS
COMMUNITY DEVELOPMENT
HUD HOUSING PROGRAMS
SUMMER FEEDING GRANT
AMERICORPS GRANT
MISCELLANEOUS POLICE GRANTS
D.A.R.E. GRANT
COPS HIRING GRANT
DISASTER RECOVERY
BROWNFIELDS PETROLEUM ASSESSMENT GRANT
FACILITY RENEWAL**

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 2013 - 2014 ANNUAL BUDGET**

SPECIAL REVENUE FUND SUMMARY

	Waste Water	Riverboat Gaming	Recreation Fund	Central School	Special Event	Community Development
Revenues:						
Property taxes	\$ -	\$ -	\$ 918,590	\$ -	\$ -	\$ -
Additional sales tax levy portions	3,413,184	-	1,706,592	-	-	-
Franchise and license taxes	-	9,800,000	-	-	-	-
Intergovernmental	-	-	-	-	-	346,348
Charges for services	11,883,500	-	-	-	-	-
Use of money and property	9,000	3,000	159,400	107,300	54,200	-
Total operating revenues	<u>15,305,684</u>	<u>9,803,000</u>	<u>2,784,582</u>	<u>107,300</u>	<u>54,200</u>	<u>346,348</u>
Operating transfers in	-	-	1,611,734	-	205,000	-
Expenditures:						
Police Department	-	-	-	-	-	-
Public Works	9,537,564	-	-	-	-	-
Planning & Development	-	-	-	-	-	346,348
Community Services	-	-	4,586,316	149,750	265,465	-
Total operating expenditures	<u>9,537,564</u>	<u>-</u>	<u>4,586,316</u>	<u>149,750</u>	<u>265,465</u>	<u>346,348</u>
Other financing uses:						
Operating transfers out	-	2,106,450	-	-	-	-
Transfer to Debt Service accounts	3,517,075	4,090,910	-	-	-	-
Capital transfers-General Capital Projects	4,000,000	3,550,000	-	-	-	-
Capital transfers-Enterprise Funds	-	1,000,000	-	-	-	-
Total transfers	<u>7,517,075</u>	<u>10,747,360</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>17,054,639</u>	<u>10,747,360</u>	<u>4,586,316</u>	<u>149,750</u>	<u>265,465</u>	<u>346,348</u>
Net Income (loss)	<u>\$ (1,748,955)</u>	<u>\$ (944,360)</u>	<u>\$ (190,000)</u>	<u>\$ (42,450)</u>	<u>\$ (6,265)</u>	<u>\$ -</u>
Projected beginning fund balance	\$ 6,645,711	\$ 3,229,243	\$ 893,143	\$ 241,413	\$ 36,121	\$ -
Fund balance (used) added operations	2,251,045	-	(190,000)	(42,450)	(6,265)	-
Fund balance used for capital transfers	(4,000,000)	(944,360)	-	-	-	-
Total fund balance (used) added	<u>(1,748,955)</u>	<u>(944,360)</u>	<u>(190,000)</u>	<u>(42,450)</u>	<u>(6,265)</u>	<u>-</u>
Ending fund balance	<u>\$ 4,896,756</u>	<u>\$ 2,284,883</u>	<u>\$ 703,143</u>	<u>\$ 198,963</u>	<u>\$ 29,856</u>	<u>\$ -</u>

HUD Housing Programs	Summer Feeding	Americorps Grant	D.A.R.E. Grant	COPS Hiring Grant	Misc. Police Grants	Disaster Recovery	Facility Renewal	Total Special Revenue
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 918,590
-	-	-	-	-	-	-	-	5,119,776
-	-	-	-	-	-	-	-	9,800,000
270,283	764,000	122,987	-	113,700	561,128	-	-	2,178,446
-	-	-	-	-	-	-	-	11,883,500
-	-	-	-	-	-	-	6,500	339,400
270,283	764,000	122,987	-	113,700	561,128	-	6,500	30,239,712
25,226	-	65,637	-	-	36,791	-	-	1,944,388
-	-	-	-	113,700	597,919	-	-	711,619
-	-	-	-	-	-	-	-	9,537,554
-	-	-	-	-	-	-	-	346,348
295,509	764,000	188,624	-	-	-	-	-	6,249,664
295,509	764,000	188,624	-	113,700	597,919	-	-	16,845,195
-	-	-	-	-	-	-	375,000	2,481,450
-	-	-	-	-	-	-	-	7,607,985
-	-	-	-	-	-	-	-	7,550,000
-	-	-	-	-	-	-	200,000	1,200,000
-	-	-	-	-	-	-	575,000	18,839,435
295,509	764,000	188,624	-	113,700	597,919	-	575,000	35,684,630
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (568,500)	\$ (3,500,530)
\$ 127,169	\$ 143,997	\$ -	\$ 154,622	\$ -	\$ 28,843	\$ 2,691,544	\$ 3,374,102	\$ 17,565,906
-	-	-	-	-	-	-	-	2,012,330
-	-	-	-	-	-	-	(568,500)	(5,512,860)
-	-	-	-	-	-	-	(568,500)	(3,500,530)
\$ 127,169	\$ 143,997	\$ -	\$ 154,622	\$ -	\$ 28,843	\$ 2,691,544	\$ 2,805,602	\$ 14,065,378

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

To keep the existing sewer system in repair and 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-hour seven-day-a-week for the collection and treatment of wastewater; installing service taps; building manholes; laying extensions; and maintaining approximately 125 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	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Work orders completed	3,614	4,000	3,025
Sanitary sewers (miles)	600	600	600
Storm sewers (miles)	425	425	425
Maximum daily treatment capacity (daily m. gal.)	18	18	18

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Wastewater	65	65	65	65	0.0%

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	Estimated Remaining for Year	Projected Actual Results EOY	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 117 WASTE WATER								
Revenues:								
Ten Year Sales Tax - 0.16%	\$ 3,190,468	\$ 3,264,000	\$ 2,470,962	\$ 810,945	\$3,281,907	2.3%	\$ 3,413,184	4.6%
Taxes and special assessments	<u>3,190,468</u>	<u>3,264,000</u>	<u>2,470,962</u>	<u>810,945</u>	<u>3,281,907</u>	2.3%	<u>3,413,184</u>	4.6%
Physical Environment - Charges for Services	5,271	5,500	4,125	825	4,950	4.3%	3,500	-36.4%
Sewer extension charges	85,772	48,000	93,974	8,000	101,974	-44.0%	80,000	66.7%
Sewer user charges	11,001,880	10,800,000	9,366,831	1,900,000	11,266,831	-1.8%	11,800,000	9.3%
Charges for services	<u>11,092,923</u>	<u>10,853,500</u>	<u>9,464,930</u>	<u>1,908,825</u>	<u>11,373,755</u>	-2.2%	<u>11,883,500</u>	9.5%
Interest earnings	33,315	20,000	8,231	500	8,731	-40.0%	7,000	-65.0%
Miscellaneous revenue	2,861	2,200	21,349	-	21,349	-23.1%	2,000	-9.1%
Use of money and property	36,176	22,200	29,580	500	30,080	-38.6%	9,000	-59.5%
Total operating revenues	<u>14,319,587</u>	<u>14,139,700</u>	<u>11,965,472</u>	<u>2,720,270</u>	<u>14,685,742</u>	-1.3%	<u>15,305,684</u>	8.2%
Expenditures:								
Salaries/ Wages/ OT	2,014,426	2,102,350	1,615,563	403,891	2,019,454	4.4%	2,117,000	0.7%
Fringe Benefits	721,422	753,010	600,173	150,043	750,216	4.4%	784,520	4.2%
General Operating Services	6,905	14,150	9,976	2,494	12,470	104.9%	17,650	24.7%
Insurance - Property, AL, GL, WC	331,788	366,089	272,097	93,992	366,089	10.3%	384,494	5.0%
Maintenance & Rentals	514,017	638,700	605,610	33,090	638,700	24.3%	788,700	23.5%
Utilities	942,067	1,251,500	803,126	298,374	1,101,500	32.8%	1,160,200	-7.3%
Contractual Services & Projects	390,939	576,550	338,596	237,954	576,550	47.5%	589,550	2.3%
General Supplies	539,063	630,750	443,756	166,994	610,750	17.0%	659,750	4.6%
Automotive Supplies & Gasoline	192,376	193,900	161,512	32,388	193,900	0.8%	205,900	6.2%
Materials & Equipment	486,844	382,200	218,563	163,637	382,200	-21.5%	593,800	55.4%
Major Acquisitions & Improvements	193,316	916,000	186,080	684,920	871,000	373.8%	850,000	-7.2%
Special Current Charges	1,243,729	1,268,000	875,995	367,005	1,243,000	2.0%	1,388,000	9.3%
Wastewater operating expenditures	<u>7,576,892</u>	<u>9,093,199</u>	<u>6,131,047</u>	<u>2,634,782</u>	<u>8,765,829</u>	20.0%	<u>9,537,564</u>	4.9%
Interfund transfers - capital	4,325,000	4,000,000	3,040,000	960,000	4,000,000	-7.5%	4,000,000	0.0%
Interfund transfers - debt service	2,524,575	2,818,675	2,500,000	318,675	2,818,675	11.8%	3,517,075	24.8%
Wastewater transfers	<u>6,849,575</u>	<u>6,818,675</u>	<u>5,540,000</u>	<u>1,278,675</u>	<u>6,818,675</u>	-0.5%	<u>7,517,075</u>	10.2%
Total expenditures	<u>14,426,467</u>	<u>15,911,874</u>	<u>11,671,047</u>	<u>3,913,457</u>	<u>15,584,504</u>	10.3%	<u>17,054,639</u>	7.2%
Net change in fund balance	(106,900)	(1,772,174)			(898,762)	-1557.8%	(1,748,955)	1.3%
Beginning fund balance	7,651,373	7,544,473			7,544,473	-1.4%	6,645,711	-11.9%
Ending fund balance	<u>\$ 7,544,473</u>	<u>\$ 5,772,299</u>			<u>\$6,645,711</u>	-23.5%	<u>\$ 4,896,756</u>	-15.2%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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, including annual settlement installments shown as miscellaneous revenue. 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.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	Estimated Remaining for Year	Projected Actual Results EOY	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
FUND: 119 RIVERBOAT GAMING FUND								
Revenues:								
Riverboat Admission Taxes	\$ 9,713,282	\$ 9,700,000	\$ 7,958,585	\$ 1,725,000	\$9,683,585	-0.1%	\$ 9,800,000	1.0%
Taxes and special assessments	9,713,282	9,700,000	7,958,585	1,725,000	9,683,585	-0.1%	9,800,000	1.0%
Interest earnings	11,423	7,000	4,537	500	5,037	-38.7%	3,000	-57.1%
Use of money and property	11,423	7,000	4,537	500	5,037	-38.7%	3,000	-57.1%
Total operating revenues	9,724,705	9,707,000	7,963,122	1,725,500	9,688,622	-0.2%	9,803,000	1.0%
Other financing uses								
DEPT: 21 TRANSFERS								
DIV: 01 TRANSFERS								
Interfund transfer General Fund	405,000	970,000	710,000	260,000	970,000	139.5%	980,000	1.0%
Interfund transfer Arts/Special Events	144,825	128,858	98,858	30,000	128,858	-11.0%	205,000	59.1%
Interfund transfer Recreation Fund	224,704	443,554	343,554	100,000	443,554	97.4%	421,450	-5.0%
Interfund transfer 1998 Pension Refund Bond	1,000,000	1,200,000	1,000,000	200,000	1,200,000	20.0%	619,000	-48.4%
Interfund transfer 2007 Public Improvmt Bond	1,354,505	1,356,175	800,000	556,175	1,356,175	0.1%	1,374,025	1.3%
Interfund transfer 2010 Public Improvmt Bond	2,065,680	2,069,917	1,550,000	519,917	2,069,917	0.2%	2,097,885	1.4%
Interfund transfer - Debt Service	4,420,185	4,626,092	3,350,000	1,276,092	4,626,092	4.7%	4,090,910	-11.6%
Interfund transfer - Contingency	-	500,000	-	300,000	300,000		500,000	0.0%
Interfund transfer Capital Projects	2,700,000	3,400,000	2,550,000	850,000	3,400,000	25.9%	3,550,000	4.4%
Interfund transfer Golf Course	200,000	250,000	250,000	-	250,000	25.0%	100,000	-60.0%
Interfund transfer Civic Center Capital	-	400,000	400,000	-	400,000	N/A	400,000	0.0%
Interfund transfer Water Capital	500,000	-	-	-	-	-100.0%	500,000	N/A
Interfund transfer Transit Capital	100,000	-	-	-	-	-100.0%	-	N/A
Interfund transfers - Capital	3,500,000	4,050,000	3,200,000	850,000	4,050,000	15.7%	4,550,000	12.3%
Total transfers to other funds	8,694,714	10,718,504	7,702,412	2,716,092	10,518,504	23.3%	10,747,380	0.3%
Net change in fund balance	1,029,991	(1,011,504)		(990,592)	(829,882)	-198.2%	(944,360)	6.6%
Beginning fund balance	3,029,134	4,059,125			4,059,125	34.0%	3,229,243	-20.4%
Ending fund balance	\$ 4,059,125	\$ 3,047,621			\$3,229,243	-24.9%	\$ 2,284,883	-25.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

FUND: 127 RECREATION
DEPARTMENT: 09 COMMUNITY SERVICES
DIVISION:

GOAL MISSION STATEMENT:

To strive to offer the people 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:

Recreation Department:

Recreation

Lakefront/Downtown

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Recreation Department	38	38	38	38	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

To strive to offer the people 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 division provides for the operation of the City's parks and recreation programs and facilities, which is partially supported by dedicated revenues and sales tax transfers. Its function is to provide, develop, and maintain recreational and athletic facilities, parks and activities for the community. These activities include but are not limited to swimming pools, athletic programs, camps, public parks, senior activities, youth activities, family structured activities, playground equipment, rental facilities, and instructional activities. It performs all the necessary tasks to provide citizens the recreation needs to meet the public demand.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Total athletic teams	313	325	350
Total participants in athletic teams	4,780	5,000	5,500
Total summer day camp attendance	442	474	502
Total pool summer attendance	17,720	20,023	22,626
Total summer attendance at recreation centers	103,800	105,876	107,994

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Recreation	38	37	37	37	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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 more amenities for annual festivals and other events. It includes a walking path along the water, the Louisiana Landing Fountain, and a Bord du Lac Marina which has 38 boat slips available for rental. A variety of activities can be held at one time.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Promenade Visitors	50,400	68,040	81,648
Marina Boat Slip rentals	711	775	800

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Lakefront/Downtown	0	1	1	1	0.0%

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	Estimated Remaining for Year	Projected Actual Results EOY	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
FUND: 127 RECREATION FUND								
Revenues:								
1.70 Mills Property Tax Special Rec District	\$ 845,173	\$ 892,214	\$ 899,421	-	\$ 899,421	5.6%	\$ 918,590	3.0%
Ten Year Sales Tax - 0.08%	1,595,234	1,632,000	1,235,481	405,472	1,640,953	2.3%	1,706,592	4.8%
Tax revenue	2,440,407	2,524,214	2,134,902	405,472	2,540,374	3.4%	2,625,182	4.0%
Miscellaneous Reimbursement	-	-	-	-	-	N/A	-	N/A
Intergovernmental revenue	-	-	-	-	-	N/A	-	N/A
Interest Earnings	1,364	900	1,090	100	1,190	-34.0%	1,000	11.1%
Recreation Program revenues	139,982	130,200	123,453	12,345	135,798	-7.0%	133,600	2.6%
Promenade Revenues	13,190	13,400	15,080	754	15,834	1.6%	16,800	25.4%
Recreation Donations	7,353	8,000	16,173	-	16,173	-18.4%	8,000	33.3%
Sale of Property	199,327	-	-	-	-	-100.0%	-	N/A
General Donations	-	-	-	-	109	N/A	-	N/A
Miscellaneous insurance revenues	90	-	-	-	41	-100.0%	-	N/A
Use of money and property	361,306	150,500	155,796	13,199	169,145	-58.3%	159,400	5.9%
Total operating revenues	2,801,713	2,674,714	2,290,698	418,671	2,709,519	-4.5%	2,784,582	4.1%
	10.8%	-4.5%	85.6%				4.1%	
Expenditures:								
DEPT: 09 COMMUNITY SERVICES								
DIV: 01 RECREATION								
Salaries/ Wages/ OT	1,719,120	1,785,500	1,523,265	334,235	1,857,500	3.9%	1,819,200	1.9%
Fringe Benefits	428,802	465,160	374,719	84,256	458,975	8.5%	468,460	0.7%
General Operating Services	4,565	4,220	2,455	1,785	4,220	-7.6%	4,370	3.6%
Insurance - Property, AL, GL, WC	266,652	286,251	203,876	76,875	280,751	7.4%	301,386	5.3%
Maintenance & Rentals	397,886	353,450	251,446	92,004	343,450	-11.2%	368,400	4.2%
Utilities	318,538	337,060	254,995	82,065	337,060	5.8%	335,000	-0.6%
Contractual Services & Projects	41,343	41,800	27,302	18,491	45,793	1.1%	49,600	18.7%
General Supplies	201,529	232,600	189,638	78,122	267,760	15.4%	228,900	-1.2%
Automotive Supplies & Gasoline	172,168	163,100	128,627	42,473	171,100	-5.3%	163,100	0.0%
Materials & Equipment	53,433	51,400	48,389	9,848	58,037	-3.8%	59,450	15.7%
Major Acquisitions & Improvements	75,509	477,400	72,066	176,311	248,377	532.2%	354,000	-25.8%
Special Current Charges	3,459	7,000	16,923	-	16,923	102.4%	12,000	71.4%
Recreation Division	3,683,004	4,204,941	3,093,701	996,245	4,089,946	14.2%	4,184,866	-1.0%
	2.8%	14.2%	73.6%		14.2%		-1.0%	
DIV: 31 LAKEFRONT/DOWNTOWN								
Salaries/ Wages/ OT	74,430	92,400	66,036	24,164	90,200	24.1%	127,000	37.4%
Fringe Benefits	12,119	15,700	11,410	4,290	15,700	29.5%	17,300	10.2%
Insurance - Property, AL, GL, WC	-	-	699	-	699	N/A	4,300	N/A
Maintenance & Rentals	25,310	57,500	21,734	9,344	31,078	127.2%	61,000	6.1%
Utilities	44,599	45,600	52,245	8,555	60,800	2.2%	69,500	52.4%
Contractual Services & Projects	9,833	8,054	15,547	377	15,924	-18.1%	15,050	86.9%
General Supplies	35,443	35,550	16,544	10,806	27,350	0.3%	37,800	6.3%
Automotive Supplies & Gasoline	2,282	4,200	5,254	6,246	11,500	84.0%	11,500	173.8%
Materials & Equipment	8,638	13,500	9,510	12,390	21,900	56.3%	39,000	188.9%
Contingency	-	-	-	-	-	N/A	-	N/A
Major Acquisitions & Improvements	12,020	171,000	160,499	7,001	167,500	1322.6%	38,000	-77.8%
Special Current Charges	25	50	902	-	902	100.0%	1,000	1900.0%
Lakefront/Downtown Maintenance	224,699	443,554	360,380	83,173	443,553	97.4%	421,450	-5.0%
		97.4%	81.2%				-5.0%	
Total operating expenditures	3,907,703	4,648,495	3,454,081	1,079,418	4,533,499	19.0%	4,586,316	-1.3%
	9.1%	19.0%	74.3%				-1.3%	
Other financing sources								
Interfund transfer from General Fund	1,080,615	1,280,227	900,000	420,427	1,320,427	18.5%	1,190,284	-7.0%
Interfund transfer from Facility Renewal Fund	-	250,000	185,000	65,000	250,000	N/A	-	-100.0%
Interfund transfer from Riverboat Gaming Fund	224,704	443,554	343,554	99,999	443,553	97.4%	421,450	-5.0%
Total transfers from other funds	1,305,319	1,973,781	1,428,554	420,427	2,013,980	51.2%	1,611,734	-18.3%
Net change in fund balance	199,329	-	-	-	190,000	-100.0%	(190,000)	N/A
Beginning fund balance	503,814	703,143			703,143	39.6%	893,143	27.0%
Ending fund balance	\$ 703,143	\$ 703,143			\$ 893,143	0.0%	\$ 703,143	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

This division serves as the cost center for the operation and maintenance of Central School as an arts and cultural center.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	Estimated Remaining for Year	Projected Actual Results EOY	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
FUND: 107 CENTRAL SCHOOL FUND								
Revenues:								
Interest earnings	\$ 427	\$ 350	\$ 245	\$ 10	\$ 255	-18.0%	\$ 200	-42.9%
Rents and royalties	106,838	112,200	101,489	11,000	112,489	5.0%	107,000	-4.6%
General concessions	110	100	124	-	124	-9.1%	100	0.0%
Use of money and property	107,375	112,650	101,858	11,010	112,868	4.9%	107,300	-4.7%
Total operating revenue	107,375	112,650	101,858	11,010	112,868	4.9%	107,300	-4.7%
Expenditures:								
DEPT: 09 COMMUNITY SERVICES								
DIV: 07 CENTRAL SCHOOL								
Insurance - Property, AL, GL, WC	9,305	10,236	7,677	2,559	10,236	10.0%	10,850	6.0%
Maintenance & Rentals	32,648	30,500	31,771	6,354	38,125	-6.6%	41,000	34.4%
Utilities	38,634	53,700	30,778	9,233	40,011	39.0%	47,700	-11.2%
Contractual Services & Projects	3,538	7,200	7,233	1,447	8,680	103.5%	9,000	25.0%
General Supplies	11,029	11,600	11,567	2,313	13,880	5.2%	14,700	26.7%
Materials & Equipment	400	500	-	-	-	25.0%	500	0.0%
Special Current Charges	45,189	26,000	18,410	2,000	20,410	-42.5%	26,000	0.0%
Total operating expenditures	140,743	139,736	107,436	23,807	131,343	-0.7%	149,750	7.2%
Net change in fund balance	(33,368)	(27,086)			(18,475)	18.8%	(42,450)	-56.7%
Beginning fund balance	293,256	259,888			259,888	-11.4%	241,413	-7.1%
Ending fund balance	\$ 259,888	\$ 232,802			\$ 241,413	-10.4%	\$ 198,963	-14.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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 City Hall; the July Red, White, Blue and You activities including fireworks; Downtown at Sundown; and Crossroads activities.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Traveling and local exhibits in gallery	16	14	14
Concerts/events	25	23	25
CEAs art related	8	8	8

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	Estimated Remaining for Year	Projected Actual Results EOY	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 104 SPECIAL EVENTS FUND								
Revenues:								
Rents and Royalties	\$ 2,268	\$ 2,000	\$ 1,701	\$ 178	\$ 1,879	-11.8%	\$ 2,200	10.0%
Interest on Demand Deposits	80	-	27	5	32	-100.0%	-	N/A
Miscellaneous Donations	87,007	35,000	41,660	-	41,660	-59.8%	40,000	14.3%
Special Event Revenue	11,230	10,000	19,066	-	19,066	-11.0%	12,000	20.0%
Use of money and property	100,585	47,000	62,454	183	62,637	-53.3%	54,200	15.3%
Total operating revenue	100,585	47,000	62,454	183	62,637	-53.3%	54,200	15.3%
Expenditures:								
DIV: 22 ARTS/SPECIAL EVENTS								
General Operating Services	22,108	20,000	22,999	300	23,299	-9.5%	25,200	26.0%
Insurance - Property, AL, GL, WC	22,989	24,458	17,594	5,865	23,459	6.4%	25,865	5.8%
Maintenance & Rentals	13,736	4,500	-	1,000	1,000	-67.2%	4,000	-11.1%
Contractual Services & Projects	158,815	145,500	141,475	21,500	162,975	-8.4%	161,500	11.0%
General Supplies	21,714	6,100	2,429	1,500	3,928	-71.9%	6,400	4.9%
Materials & Equipment	-	300	374	-	374	N/A	500	66.7%
Special Current Charges	5,000	5,000	-	-	-	0.0%	42,000	740.0%
Total operating expenditures	244,362	205,858	164,871	30,165	215,036	-15.8%	265,465	29.0%
Transfer from Riverboat Gaming Fund	144,825	128,858	98,858	30,000	128,858	-11.0%	205,000	59.1%
Net change in fund balance	1,048	(30,000)	(23,559)	19	(23,541)	-2962.6%	(6,265)	79.1%
Beginning fund balance	58,613	59,661			59,661	1.8%	36,121	-39.5%
Ending fund balance	\$ 59,661	\$ 29,661			\$ 36,121	-50.3%	\$ 29,856	0.7%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

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

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 accounts for all federal funds received through the Community Development Block Grant Program, which is principally restricted to capital investment activities in targeted low to moderate income areas of the City. 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, Team Five Program, capital infrastructural projects, capital park projects, public service, and down payment/closing costs assistance programs.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Community Development	2	2	2	2	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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 of the Community Development Block Grant Program and the HOME Programs and the assurances that these funded activities are kept in compliance with program requirements.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Down payment assistance	20	25	25
Capital Projects	3	2	1
Public Service Projects	7	5	7

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Community Development	2	2	2	2	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

**FUND: 110 COMMUNITY DEVELOPMENT
DEPARTMENT: 07 PLANNING AND DEVELOPMENT
DIVISION: 12 TEAM FIVE PROGRAM**

GOAL MISSION STATEMENT:

To provide mentoring and educational/technical training services to at risk youth who have been incarcerated; to encourage and motivate these young people to become model citizens through focusing on the value of citizenship, personal responsibility, teamwork, mutual respect and trust; to create a sense of personal accomplishment both academically and socially.

FUNCTION DESCRIPTION:

This is a year long program that addresses the needs of youth at risk (ages 12-17). The program has been in existence for three years and currently operates under the direction of one executive director, four mentors, and sixteen students. The students participate in team building activities, Team Five retreats, and volunteer activities such as the Art Walk, Southern University Family and Youth Expo, Perfect Treasures with CARC, E-Recycle Day, planting flowers at a local museum, Light Up the Lake, The Bridge, and Abraham's Tent.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Students graduating high school	5	1	0

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 2013 – 2014 ANNUAL BUDGET**

FUND: 110 COMMUNITY DEVELOPMENT
DEPARTMENT: 11 CAPITAL-STREET AND TRANSPORTATION
DIVISION: 01 PAVING

GOAL MISSION STATEMENT:

To improve living conditions in Lake Charles by addressing non-housing community development needs.

FUNCTION DESCRIPTION:

The objectives of this division include the repair of deteriorated neighborhood and collector streets; the expansion of business opportunity efforts by supporting economic development projects; improving neighborhood conditions; the installation of curbs and gutters in the CDBG eligible areas of Lake Charles where they are missing; drainage system improvements; and sewer system improvements. The individual projects vary each year.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	Estimated Remaining for Year	Projected Actual Results EOY	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 110 COMMUNITY DEVELOPMENT FUND								
Revenues:								
Community Development	\$ 462,640	\$ 404,653	\$ 289,348	\$ 97,223	\$ 386,571	-12.5%	\$ 346,348	-14.4%
Intergovernmental - Federal Programs	462,640	404,653	289,348	97,223	386,571	-12.5%	346,348	-14.4%
Miscellaneous Donations	-	-	-	-	-	N/A	-	N/A
Use of money and property	-	-	-	-	-	N/A	-	N/A
Total operating revenues	462,640	404,653	289,348	97,223	386,571	-12.5%	346,348	-14.4%
Expenditures:								
DEPT: 07 PLANNING & DEVELOPMENT								
DIV: 04 COMMUNITY DEVELOPMENT								
Salaries/ Wages/ OT	53,353	54,760	41,325	9,000	50,325	2.6%	51,900	-5.2%
Fringe Benefits	22,297	29,970	16,781	3,100	19,881	34.4%	29,950	-0.1%
General Operating Services	11,442	14,255	7,338	1,800	9,138	24.7%	14,116	-1.1%
Insurance - Property, AL, GL, WC	2,435	2,679	2,009	670	2,679	10.0%	2,840	6.0%
Maintenance & Rentals	95	625	98	50	148	768.4%	825	0.0%
Utilities	273	450	266	75	341	64.8%	600	33.3%
Contractual Services & Projects	178	2,250	-	50	50	1164.0%	3,510	56.0%
General Supplies	1,002	1,550	1,005	250	1,255	54.7%	1,550	0.0%
Automotive Supplies & Gasoline	1,585	4,400	2,480	600	3,080	177.6%	1,542	-65.0%
Contingency	-	-	-	-	-	N/A	-	N/A
Special Current Charges	305,355	258,503	222,938	53,156	276,094	-15.3%	229,515	-11.2%
Total Community Development	398,015	369,653	294,240	68,751	362,991	-7.1%	336,348	-9.0%
DEPT: 07 PLANNING & DEVELOPMENT								
DIV: 12 TEAM FIVE PROGRAM								
Salaries/ Wages/ OT	23,578	31,666	15,713	6,400	22,113	34.3%	10,000	-68.4%
Fringe Benefits	1,440	1,640	1,044	250	1,294	13.9%	-	-100.0%
General Operating Services	38	-	28	20	48	-100.0%	-	N/A
General Supplies	100	1,694	-	125	125	1594.0%	-	-100.0%
Materials & Equipment	136	-	-	-	-	-100.0%	-	N/A
Contingency	-	-	-	-	-	N/A	-	N/A
Special Current Charges	-	-	-	-	-	N/A	-	N/A
Total Team Five	25,292	35,000	16,785	6,795	23,580	38.4%	10,000	-71.4%
Planning and Development operating exp	423,307	404,653	311,025	75,546	386,571	-4.4%	346,348	-14.4%
DEPT: 11 CAPITAL-STREET&TRNSPRT	-	-	-	-	-	N/A	-	N/A
DEPT: 12 CAPITAL-RECREATION & PARKS	-	-	-	-	-	N/A	-	N/A
DEPT: 13 HOUSING PROGRAMS	-	-	-	-	-	N/A	-	N/A
Total capital expenditures	-	-	-	-	-	N/A	-	N/A
Total expenditures	423,307	404,653	311,025	75,546	386,571	-4.4%	346,348	-14.4%
Net change in fund balance	39,333	-	-	-	-	-100.0%	-	N/A
Beginning fund balance	(39,333)	-	-	-	-	100.0%	-	N/A
Ending fund balance	\$ -	\$ -	-	-	\$ -	N/A	\$ -	N/A

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**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

FUND: 126 HUD-HOUSING PROGRAMS
DEPARTMENT: 07 PLANNING AND DEVELOPMENT
DIVISION: 05 HUD EMERGENCY SHELTER GRANT
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. 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 Emergency Shelter Grant Program, Homeowner Grants, and HOME/CHDOS Grants.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
CHDO	4	2	2
Reconstruction	9	6	2
Emergency Shelter Grants	4	3	3

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
HUD – Housing Programs	1	1	1	1	0.0%

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	Estimated Remaining for Year	Projected Actual Results EOY	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
FUND: 126 HUD-HOUSING PROGRAMS								
Revenues:								
Home Program - Federal Funds	\$ 423,014	\$ 322,235	\$ 392,961	\$ 66,919	\$ 459,880	-23.8%	\$ 223,433	-30.7%
HUD Emergency Shelter - State Funds	34,181	61,500	27,864	18,954	44,818	79.9%	46,850	-23.8%
Intergovernmental revenues	457,195	383,735	420,825	83,874	504,699	-16.1%	270,283	-29.6%
Miscellaneous Revenue	2,250	9,000	60,600	3,800	64,400		-	-100.0%
Total operating revenues	459,445	392,735	481,425	87,674	569,099	-14.5%	270,283	-31.2%
Expenditures:								
DEPT: 07 PLANNING & DEVELOPMENT								
DIV: 05 HUD EMERGENCY SHELTER GRANT								
Special Current Charges	34,181	61,500	39,818	5,000	44,818	79.9%	46,350	-24.6%
DIV: 06 HOME OWNER GRANTS								
Salaries/ Wages/ OT	28,293	28,900	23,836	5,100	28,936	2.1%	28,500	-1.4%
Fringe Benefits	13,200	13,940	11,257	2,000	13,257	5.6%	15,350	10.1%
Contractual Services & Projects	355,318	276,847	343,179	52,669	395,848	-24.2%	171,674	-36.0%
General Supplies	-	-	25	-	25	N/A	-	N/A
Home Owner Grants	406,811	319,687	378,297	59,769	438,068	-21.4%	215,524	-32.6%
DIV: 07 HOME/CHDOS GRANTS								
Contractual Services & Projects	70,190	55,240	80,966	-	80,966	-21.3%	33,635	-39.1%
Total operating expenditures	511,182	436,427	499,081	64,769	563,850	14.6%	295,509	-32.3%
Other financing sources								
Interfund transfer from General Fund	53,987	52,692	52,499	6,653	59,152	-2.4%	25,226	-52.1%
Total transfers from other funds	53,987	52,692	52,499	6,653	59,152	-2.4%	25,226	-52.1%
Net change in fund balance	2,250	9,000			64,400	300.0%	-	-100.0%
Beginning fund balance	51,519	53,769			62,769	4.4%	127,169	136.5%
Ending fund balance	\$ 53,769	\$ 62,769			\$ 127,169	16.7%	\$ 127,169	102.6%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

The Summer Food Service Program provides nutritious meals to eligible children 18 years of age or younger or any person over 18 who has been determined by a state education agency or local public educational agency of a state to be mentally or physically handicapped and is enrolled in a public or private nonprofit school program during the summer months when schools are normally closed and the National School Lunch and School Breakfast Programs are not in operation. This division implements and provides administrative oversight to twenty-plus feeding sites.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Feeding locations	21	21	21
Meals served	188,597	191,659	200,000

AUTHORIZED PERSONNEL:

Temporary employees only are charged to the division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	Estimated Remaining for Year	Projected Actual Results EOY	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
FUND: 122 SUMMER FOOD SERVICE PROGRAM								
Revenues:								
Department of Education	\$ 518,580	\$ 882,385	\$ 39,197	\$ 510,639	\$ 549,836	70.2%	\$ 764,000	-13.4%
Intergovernmental revenues	518,580	882,385	39,197	510,639	549,836	70.2%	764,000	-13.4%
Total operating revenues	518,580	882,385	39,197	510,639	549,836	70.2%	764,000	-13.4%
Expenditures:								
DEPT: 09 COMMUNITY SERVICES								
DIV: 09 SUMMER FOOD SERVICE PROGRAM								
Salaries/ Wages/ OT	170,028	319,100	184,925	3,000	187,925	87.7%	180,000	-43.6%
Fringe Benefits	15,010	30,803	15,834	950	16,784	105.2%	17,200	-44.2%
General Operating Services	341	2,991	546	300	646	777.1%	700	-76.6%
Insurance - Property, AL, GL, WC	9,679	7,511	5,989	2,375	8,364	-22.4%	8,362	11.3%
Maintenance & Rentals	16,942	22,987	8,212	6,000	14,212	35.7%	18,450	-19.7%
Utilities	16,073	41,292	2,435	450	2,885	156.9%	37,000	-10.4%
Contractual Services & Projects	8,540	13,315	-	15,525	15,525	103.6%	20,000	50.2%
General Supplies	209,639	331,695	161,023	25,500	186,523	58.2%	423,000	27.5%
Automotive Supplies & Gasoline	1,816	3,812	3,171	1,110	4,281	109.9%	1,000	-73.8%
Materials & Equipment	-	1,779	-	-	-	N/A	-	-100.0%
Contingency	-	100,000	-	-	-	N/A	20,288	-79.7%
Special Current Charges	26,864	7,100	32,410	-	32,410	-73.6%	38,000	435.2%
Total operating expenditures	472,932	882,385	414,545	55,210	469,755	66.6%	764,000	-13.4%
Net change in fund balance	45,648	-	-	-	80,081	-100.0%	-	N/A
Beginning fund balance	18,268	63,916			63,916	249.9%	143,997	125.3%
Ending fund balance	\$ 63,916	\$ 63,916			\$ 143,997	0.0%	\$ 143,997	125.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

FUND: 123 AMERICORPS GRANT
DEPARTMENT: 09 COMMUNITY SERVICES
DIVISION: 29 AMERICORPS GRANT 2012-2013

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

Through the Corporation for National and Community Service, the Impact Lake Charles AmeriCorps Program, which is a state funded program, is designed to embrace the diverse community with pride, respect, care, and self-esteem building in citizens within the City of Lake Charles and the State of Louisiana. The function of this division is to administer the educational grant in seven to ten in-school and after school programs using 25 members and one executive director.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Members	25 minimum time	35 quarter time	35 quarter time
Service projects	89	92	110
Education facilities served	10	10	1

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
AmeriCorps	1	1	1	1	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	Estimated Remaining for Year	Projected Actual Results EOY	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
FUND: 123 AMERICORPS GRANT								
Revenues:								
Department of Treasury-Americorps	\$ 97,785	\$ 122,986	\$ 85,492	\$ 40,032	\$ 125,524	25.8%	\$ 122,987	0.0%
State - Misc Revenue		-	-	5,226	5,228		-	N/A
Intergovernmental revenues	97,785	122,986	85,492	45,258	130,750	25.8%	122,987	0.0%
Total operating revenues	97,785	122,986	85,492	45,258	130,750	25.8%	122,987	0.0%
Expenditures:								
DEPT: 09 COMMUNITY SERVICES								
DIV: 29 AMERICORPS GRANT 2012-2013								
Salaries/ Wages/ OT	99,258	118,334	106,179	23,500	129,679	19.2%	130,000	9.9%
Fringe Benefits	16,722	26,000	17,124	3,620	20,744	55.5%	23,194	-10.8%
General Operating Services	382	2,266	571	350	921	493.2%	960	-57.6%
Insurance - Property, AL, GL, WC	15,090	16,599	12,449	4,150	16,599	10.0%	18,591	12.0%
Utilities	967	2,220	852	200	1,052	129.6%	1,200	-45.9%
Contractual Services & Projects	8,061	15,149	1,841	3,500	5,341	87.9%	6,184	-59.2%
General Supplies	6,474	4,790	6,300	600	6,900	-26.0%	3,350	-30.1%
Materials & Equipment	3,648	2,606	576	6,800	7,376	-28.6%	1,925	-26.1%
Special Current Charges	912	3,000	4,060	3,000	7,060	228.9%	3,220	7.3%
Total operating expenditures	151,514	190,964	149,952	45,720	195,672	26.0%	188,624	-1.2%
Other financing sources								
Interfund transfer from General Fund	53,729	67,978	45,251	19,671	64,922	26.5%	65,637	-3.4%
Total transfers from other funds	53,729	67,978	45,251	19,671	64,922	26.5%	65,637	-3.4%
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 2013 – 2014 ANNUAL BUDGET**

FUND: MISCELLANEOUS POLICE GRANTS
DEPARTMENT: 05 POLICE
DIVISION: POLICE GRANTS

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

The presented information covers all law enforcement grants which are individually accounted for in special revenue funds but combined for financial reporting purposes. 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, Louisiana Commission on Law Enforcement, United States Marshal, Calcasieu Parish District Attorney/LACE (Local Agency Compensation Enforcement) Program, Calcasieu Parish Sheriff's Office/HIDTA (High Intensity Drug Trafficking Area) and DHE (Domestic Highway Enforcement) for funding of overtime, communications, and other equipment purchases.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

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 2013 - 2014 ANNUAL BUDGET**

	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-O FY 2013 8/2/2013	Estimated Remaining for Year	Projected Actual Results EOY	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
MISCELLANEOUS POLICE GRANTS								
Revenues:								
US Dept Justice (Formula Grant)	\$ 73,261	\$ 62,471	\$ 10,685	\$ 36,432	\$ 47,117	-14.7%	\$ 70,915	13.5%
US Treasury	-	-	68,021	-	68,021			
Dept of Treasury - Homeland Security	58,220	668,345	522,781	140,000	662,781	1048.0%	159,075	-76.2%
Federal Programs	131,481	730,816	601,487	176,432	777,919	455.8%	229,990	-68.5%
Miscellaneous Reimbursement	33,615	36,000	23,331	43,751	67,082	7.1%	36,000	0.0%
LA Commission on Law Enforcement	16,151	28,988	10,329	8,644	18,973	79.5%	-	-100.0%
Highway Safety Commission	68,098	105,000	34,439	30,700	65,139	54.2%	110,138	4.9%
State Revenue	117,864	169,988	68,099	83,095	151,194	44.2%	146,138	-14.0%
Miscellaneous Reimbursement	95,751	140,000	143,132	50,300	193,432	46.2%	185,000	32.1%
Local Revenue	95,751	140,000	143,132	50,300	193,432	46.2%	185,000	32.1%
Intergovernmental revenue	345,096	1,040,804	812,718	309,827	1,122,545	201.6%	561,128	-46.1%
Total operating revenues	345,096	1,040,804	812,718	309,827	1,122,545	201.6%	561,128	-46.1%
Expenditures:								
DEPT: 05 POLICE								
DIV: POLICE GRANTS								
Salaries/ Wages/ OT	235,035	355,988	210,189	133,145	343,334	51.5%	362,138	1.7%
Fringe Benefits	1,266	-	5,826	5,174	11,000	-100.0%	-	N/A
General Operating Services	-	-	11,250	3,200	14,450	N/A	-	N/A
Maintenance & Rentals	-	-	-	-	-	N/A	-	N/A
Contractual Services & Projects	-	-	-	-	-	N/A	-	N/A
General Supplies	-	-	-	-	-	N/A	-	N/A
Automotive Supplies & Gasoline	7,579	-	9,822	-	9,822	-100.0%	-	N/A
Materials & Equipment	118,724	419,316	143,257	-	143,257	253.2%	33,582	-92.0%
Contingency	-	-	-	-	-	N/A	-	N/A
Major Acquisitions & Improvements	-	277,000	459,741	140,000	599,741	N/A	202,199	-27.0%
Total operating expenditures	362,604	1,052,304	840,085	281,519	1,121,604	190.2%	597,919	-43.2%
Other financing sources						N/A		
Interfund transfer from General Fund	17,508	11,500	-	-	-	-34.3%	36,791	219.9%
Total transfers from other funds	17,508	11,500	-	-	-	-34.3%	36,791	219.9%
Net change in fund balance	-	-			942	N/A	-	N/A
Beginning fund balance	27,901	27,901			27,901	0.0%	28,843	3.4%
Ending fund balance	\$ 27,901	\$ 27,901			\$ 28,843	0.0%	\$ 28,843	3.4%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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 to six schools; 241 fifth grade students.

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.

This program was not funded in fiscal year 2012-2013, and will not be funded in fiscal year 2013-2014.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

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 2013 - 2014 ANNUAL BUDGET**

	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	Estimated Remaining for Year	Projected Actual Results EOY	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 131 D.A.R.E. GRANT								
Revenues:								
LA Commission on Law Enforcement-DARE	\$ 18,743	\$ -	\$ -	\$ -	\$ -	-100.0%	\$ -	N/A
State Revenue	18,743	-	-	-	-	-100.0%	-	N/A
						N/A		N/A
Miscellaneous Local Revenue	9,109	-	8,277	1,700	9,977	-100.0%	-	N/A
Intergovernmental revenue	27,852	-	8,277	1,700	9,977	-100.0%	-	N/A
						N/A		
Interest earnings	231	-	145	50	195	-100.0%	-	N/A
Use of money and property	231	-	145	50	195	-100.0%	-	N/A
Total operating revenues	28,083	-	8,422	1,750	10,172	-100.0%	-	N/A
Expenditures:								
DEPT: 05 POLICE								
DIV: 06 DARE GRANT								
Salaries/ Wages/ OT	13,500	-	-	-	-	-100.0%	-	N/A
Fringe Benefits	4,050	-	-	-	-	-100.0%	-	N/A
General Supplies	5,929	-	-	-	-	-100.0%	-	N/A
Total operating expenditures	23,479	-	-	-	-	-100.0%	-	N/A
Net change in fund balance	4,604	-			10,172	-100.0%	-	N/A
Beginning fund balance	139,846	144,450			144,450	3.3%	154,622	7.0%
Ending fund balance	\$ 144,450	\$ 144,450			\$ 154,622	0.0%	\$ 154,622	7.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

FUND: 133 COPS HIRING GRANT
DEPARTMENT: 05 POLICE
DIVISION: 25 POLICE HIRING GRANT

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. Funding has been awarded for two positions for a period of three years.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

AUTHORIZED PERSONNEL:

DEPARTMENT TOTALS	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Total Police Hiring Grant	0	2	2	2	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	Estimated Remaining for Year	Projected Actual Results EOY	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
FUND: 133 COPS HIRING GRANT								
Revenues:								
US Dept Justice Hiring Grant	\$ 85,391	\$ 104,100	\$ 49,124	\$ 32,277	\$ 81,401	21.9%	\$ 113,700	9.2%
Federal Programs	85,391	104,100	49,124	32,277	81,401	21.9%	113,700	9.2%
Intergovernmental revenue	85,391	104,100	49,124	32,277	81,401	21.9%	113,700	9.2%
Total operating revenues	85,391	104,100	49,124	32,277	81,401	21.9%	113,700	9.2%
Expenditures:								
DEPT: 05 POLICE								
DIV: 25 COPS HIRING GRANT 2011								
Salaries/ Wages/ OT	60,512	68,200	42,751	13,500	56,251	12.7%	78,600	12.3%
Fringe Benefits	24,879	35,900	19,150	6,000	25,150	44.3%	37,100	3.3%
Special Current Charges	-	-	133	400	-		-	N/A
Total operating expenditures	85,391	104,100	62,034	19,900	81,401	21.9%	113,700	9.2%
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 2013 – 2014 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. Funding sources included federal disaster assistance and property insurance claim proceeds. Also accounted for in this fund are the revenues and expenditures for Hazard Mitigation Grants which include individual housing assistance. This is a housing compensation program that was funded by Community Development Block Grant Disaster Recovery Unit to aid in the recovery from Hurricanes Ike and Gustav. Fund balance reserves will be retained in this fund for use during any future disaster.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

AUTHORIZED PERSONNEL:

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

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	Estimated Remaining for Year	Projected Actual Results EOY	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
DISASTER RECOVERY FUNDS								
Revenues:								
Dept of Treasury - Homeland Security	\$ 63,408	\$ -	\$ -	\$ -	\$ -	-100.0%	\$ -	N/A
Dept of Military Affairs	-	-	(422)	4,823	4,401	N/A	-	N/A
CDBG-Ike/Gustav Recovery funds	858,760	-	-	8,181	8,181	-100.0%	-	N/A
Intergovernmental revenue	922,168	-	(422)	13,004	12,582	-100.0%	-	N/A
Interest earnings	7,943	-	2,151	1,490	3,641			
Miscellaneous revenue	-	-	-	-	-	N/A		N/A
Use of money and property	7,943	-	2,151	1,490	3,641	-100.0%		N/A
Total operating revenue	930,111		1,729	13,004	16,223	-100.0%	-	N/A
Expenditures:								
DEPT: PUBLIC ASSISTANCE								
DIV: DISASTER FUND								
Maintenance & Rentals	10,087	-	-	6,036	6,036	-100.0%	-	N/A
Contractual Services & Projects	718,361	-	-	-	-	-100.0%	-	N/A
General Supplies	-	-	-	-	-	N/A	-	N/A
Special Current Charges	140,399	-	-	-	-	-100.0%	-	N/A
Public Assistance	868,847	-	-	6,036	6,036	-100.0%	-	N/A
INDIVIDUAL HOUSING ASSISTANCE								
Contractual Services & Projects	-	-	1,513	-	1,513	N/A	-	N/A
Special Current Charges	-	-	6,668	-	6,668	N/A	-	N/A
Individual Housing Assistance	-	-	8,181	-	8,181	N/A	-	N/A
Total operating expenditures	868,847	-	8,181	6,036	14,217	-100.0%	-	N/A
Net change in fund balance	61,264	-			2,006	-100.0%	-	N/A
Beginning fund balance	2,628,274	2,689,538			2,689,538	2.3%	2,691,544	0.1%
Ending fund balance	\$ 2,689,538	\$ 2,689,538			\$ 2,691,544	0.0%	\$ 2,691,544	0.1%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

FUND: 121 BROWNFIELDS PETROLEUM ASSESSMENT GRANT
DEPARTMENT: 09 COMMUNITY SERVICES
DIVISION: PETROLEUM ASSESSMENT GRANT

GOAL MISSION STATEMENT:

To generate a positive force for the redevelopment of abandoned commercial and industrial properties and to assess petroleum brownfields to further the development/establishment of a local Brownfields Program..

FUNCTION DESCRIPTION:

The Environmental Protection Agency (EPA) defines brownfields as real property in which the expansion, redevelopment, or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant. The concept of a City program began in 1992. The City has previously been awarded two types of grants to be utilized for future development opportunities which include a petroleum assessment grant and a hazard assessment grant. These will assist the City in developing and establishing a local Brownfields Program and enable the City to inventory potential petroleum brownfields sites, conduct community outreach and education, and conduct site assessment and development clean-up plans for sites. Further, they will help the City with its responsibilities regarding the assessment and clean up of petroleum brownfields properties so that the properties can be reused and redeveloped as well as the redevelopment or reuse of properties with environmental issues. The City's program will use these funding sources for the redevelopment of eligible sites in the North Lake Charles area, Downtown Development area, Charpentier Historical District and along and north of Broad Street. The City of Lake Charles was not awarded new grant funds for fiscal year 2013-2014.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

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 2013 - 2014 ANNUAL BUDGET**

	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	Estimated Remaining for Year	Projected Actual Results EOY	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
FUND: 121 BROWNFIELDS PET ASMT GRANT								
Revenues:								
Environmental Protection Agency	\$ 37,073	\$ 60,000	\$ 75,152	\$ -	\$ 75,152	61.8%	\$ -	-100.0%
Intergovernmental revenues	37,073	60,000	75,152	-	75,152	61.8%	-	-100.0%
								N/A
Total operating revenues	37,073	60,000	75,152	-	75,152	61.8%	-	-100.0%
Expenditures:								
DEPT: 09 COMMUNITY SERVICES								
DIV: PETROLEUM ASSESSMENT GRANT								
Salaries/ Wages/ OT	3,391	-	2,627	-	2,627	-100.0%	-	N/A
Fringe Benefits	-	-	-	-	-	N/A	-	N/A
Contractual Services & Projects	33,682	60,000	72,525	-	72,525	78.1%	-	-100.0%
Total operating expenditures	37,073	60,000	75,152	-	75,152	61.8%	-	-100.0%
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 2013 – 2014 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.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	Estimated Remaining for Year	Projected Actual Results EOY	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
FUND: 120 FACILITY RENEWAL FUND								
Revenues:								
Interest earnings	\$ 23,529	\$ 16,000	\$ 6,611	\$ 300	\$ 6,911	-32.0%	\$ 6,500	-59.4%
Use of money and property	23,529	16,000	6,611	300	6,911	-32.0%	6,500	-59.4%
Total operating revenues	23,529	16,000	6,611	300	6,911	-32.0%	6,500	-59.4%
Other financing uses								
DEPT: 21 TRANSFERS								
DIV: 01 TRANSFERS								
Interfund transfer General Fund	470,294	-	-	-	-	-100.0%	375,000	N/A
Interfund transfer Recreation Fund	-	250,000	185,000	65,000	250,000	N/A	-	-100.0%
Interfund transfer Capital Project Fund	-	-	-	-	-	N/A	-	N/A
Interfund transfer Civic Center Fund	-	-	-	-	-	N/A	200,000	N/A
Total transfers to other funds	470,294	250,000	185,000	65,000	250,000	-46.8%	575,000	130.0%
Net change in fund balance	(446,765)	(234,000)		65,300	(243,089)	47.6%	(568,500)	-142.9%
Beginning fund balance	4,063,956	3,617,191			3,617,191	-11.0%	3,374,102	-6.7%
Ending fund balance	<u>\$ 3,617,191</u>	<u>\$ 3,383,191</u>			<u>\$3,374,102</u>	-6.5%	<u>\$ 2,805,602</u>	-17.1%

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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 2013 - 2014 ANNUAL BUDGET**

DEBT SERVICE SUMMARY

	Pension Refunding Bond	Police Benefit Guarantee	Sewer Bond	2007 \$35M Public Improvement Bond
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Total operating revenues	-	-	-	-
Expenditures:				
Debt service principal	805,000	20,385	1,360,000	1,430,000
Debt service interest & fiscal charge	54,228		459,075	1,253,138
Total operating expenditures	859,228	20,385	1,819,075	2,683,138
Other financing sources:				
Transfers from other funds	619,000	-	1,817,075	2,683,140
Total transfers	619,000	-	1,817,075	2,683,140
Net Income (loss)	\$ (240,228)	\$ (20,385)	\$ (2,000)	\$ 2
Projected Beginning fund balance	\$ 241,648	\$ 72,999	\$ 559,234	\$ 1,143,037
Fund balance (used) added operations	(240,228)	(20,385)	(2,000)	2
Ending fund balance	\$ 1,420	\$ 52,614	\$ 557,234	\$ 1,143,039

2010 \$45M Public Improvement Bond	2011 \$21M Wastewater DEQ Loan	School Board Sales Tax Dist 3	2011 \$3M City Court CPPTA	Total
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 213,000</u>	<u>\$ 213,000</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>213,000</u>	<u>213,000</u>
1,850,000	967,000	350,000	105,000	6,887,385
1,483,256	98,500	-	107,628	3,455,825
<u>3,333,256</u>	<u>1,065,500</u>	<u>350,000</u>	<u>212,628</u>	<u>10,343,210</u>
3,333,260	1,200,000	350,000	-	10,002,475
<u>3,333,260</u>	<u>1,200,000</u>	<u>350,000</u>	<u>-</u>	<u>10,002,475</u>
<u>\$ 4</u>	<u>\$ 134,500</u>	<u>\$ -</u>	<u>\$ 372</u>	<u>\$ (127,735)</u>
<u>\$ 1,053,874</u>	<u>\$ 448,201</u>	<u>\$ -</u>	<u>\$ 111,747</u>	<u>\$ 3,630,740</u>
<u>4</u>	<u>134,500</u>	<u>-</u>	<u>372</u>	<u>(127,735)</u>
<u>\$ 1,053,878</u>	<u>\$ 582,701</u>	<u>\$ -</u>	<u>\$ 112,119</u>	<u>\$ 3,503,005</u>

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

FUND: 201 1998 PENSION REFUNDING BOND
DEPARTMENT: 16 OTHER DEBT
DIVISION: 01 OTHER DEBT

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

This bond issue is a part of the City of Lake Charles' long-term debt and is entirely related to governmental activities. Annual amounts of \$1,030,000 to \$1,125,000 are due from 2011 through 2013. Interest rates are at 4.55 percent to 4.70 percent for the Series 1998A Tax-exempt Pension Refunding Bonds. The Series 1998B Taxable Pension Refunding Bonds are due in annual amounts of \$805,000 through 2014 and include interest rates of 7.77 percent to 6.55 percent. The Series 1998 Bonds were issued to lower the cost to the City of the obligations owed to the Firefighters Retirement System (SFRS) and the Municipal Police Employees Retirement System (MPERS) as a result of the Firefighter's Merger Agreement and Policemen's Merger Agreement. These agreements merged the respective City retirement systems with multiple-employer cost sharing public employee retirement systems. The current debt as of August 1, 2013 is \$805,000.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
FUND: 201 PENSION REFUNDING BOND						
Revenues:						
Interest on investments	\$ 31	\$ -	\$ 14	-100.0%	\$ -	N/A
Interest on demand deposit accounts	658	-	676	-100.0%	-	N/A
Interest earnings	689	-	690	-100.0%	-	N/A
Total operating revenues	689	-	690	-100.0%	-	
Expenditures:						
DEPT: 16 OTHER DEBT						
DIV: 01 OTHER DEBT						
Principal payment	1,075,000	1,125,000	1,125,000	4.7%	805,000	-25.1%
Interest payment	155,590	105,603	105,603	-32.1%	52,728	-66.1%
Fiscal agent fees	1,500	1,500	1,500	0.0%	1,500	0.0%
Total expenditures	1,232,090	1,232,103	1,232,103	0.0%	859,228	-30.3%
Other financing sources:						
Interfund transfers from Riverboat Fund	1,000,000	1,200,000	1,000,000	20.0%	619,000	-38.1%
Total transfers from other funds	1,000,000	1,200,000	1,000,000	20.0%	619,000	-38.1%
Net change in fund balance	(231,401)	(32,103)		86.1%	(240,228)	-3.5%
Beginning fund balance	505,152	273,751		-45.8%	241,648	-52.2%
Ending fund balance	<u>\$ 273,751</u>	<u>\$ 241,648</u>			<u>\$ 1,420</u>	-99.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

FUND: 205 POLICE BENEFIT GUARANTEE
DEPARTMENT: 17 PENSIONS
DIVISION: 02 POLICE PENSIONS

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

In connection with a 1983 merger of the former Lake Charles Police Pension and Relief Fund into the state-administered Municipal Police Employees Retirement System (MPERS), the City contractually guaranteed the continued availability of early retirement benefits to merged police employees with twenty or more years of service, for transitional benefit payments to those electing to terminate employment prior to attainment of the then existing normal retirement age for commencement of MPERS pension benefits. As a result of subsequent liberalization of MPERS benefits, relatively few of the eligible participants have elected to receive the temporary City benefit prior to normal retirement under MPERS. As of September 30, 2010, the City was paying post-employment benefits to one participant who will be eligible to receive benefits from MPERS at age 55 so the maximum liability is known. The current debt as of August 1, 2013 is \$77,683.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
FUND: 205 POLICE BENEFIT GUARANTEE						
Revenues:						
Interest on demand deposit accounts	\$ 188	\$ -	\$ 102	-100.0%	\$ -	N/A
Interest earnings	188	-	102	-100.0%	-	N/A
Total operating revenues	188	-	102	-100.0%	-	N/A
Expenditures:						
DEPT: 16 OTHER DEBT						
DIV: 01 OTHER DEBT						
Principal payment	20,385	20,385	16,987	0.0%	20,385	0.0%
Total expenditures	20,385	20,385	16,987	0.0%	20,385	0.0%
Net change in fund balance	(20,197)	(20,385)		-0.9%	(20,385)	0.0%
Beginning fund balance	113,581	93,384		-17.8%	72,999	-35.7%
Ending fund balance	<u>\$ 93,384</u>	<u>\$ 72,999</u>			<u>\$ 52,614</u>	

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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, 2013 is \$12,290,000.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
FUND: 210 SEWER BOND FUND						
Revenues:						
Interest on investments	\$ 36	\$ -	\$ 16	-100.0%	\$ -	N/A
Interest on demand deposit accounts	45	-	37	-100.0%	-	N/A
Interest earnings	81	-	53	-100.0%	-	N/A
Total operating revenues	81	-	53	-100.0%	-	N/A
Expenditures:						
DEPT: 16 OTHER DEBT						
DIV: 01 OTHER DEBT						
Principal payment	1,295,000	1,320,000	1,320,000	1.9%	1,360,000	5.0%
Interest payment	522,575	496,675	496,675	-5.0%	457,075	-12.5%
Fiscal agent fees	2,000	2,000	2,000	0.0%	2,000	-42.9%
Total expenditures	1,819,575	1,818,675	1,818,675	0.0%	1,819,075	-0.1%
Other financing sources:						
Interfund transfers from Wastewater Fund	1,821,075	1,818,675	1,600,000	-0.1%	1,817,075	-0.2%
Total transfers from other funds	1,821,075	1,818,675	1,600,000	-0.1%	1,817,075	-0.2%
Net change in fund balance	1,581	-	(218,622)	-100.0%	(2,000)	N/A
Beginning fund balance	557,653	559,234		0.3%	559,234	0.3%
Ending fund balance	\$ 559,234	\$ 559,234		0.0%	\$ 557,234	

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

FUND: 212 2007 \$35M LCDA PUBLIC IMPROVEMENT BONDS
DEPARTMENT: 16 OTHER DEBT
DIVISION: 01 OTHER DEBT

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

This issue is the first (or one of two issues) issue authorized as part of a \$90,000,000 bond issue approved in 2006. The purpose of this issue of Louisiana Local Government Environmental Facilities and Community Development Authority Revenue Bonds Series 2007 for \$35,000,000 was for the acquiring, constructing, or improvement of streets and roads, parks and recreation facilities, water and wastewater systems, downtown and/or lakefront development infrastructure and economic development facilities within the City. It is due in annual amounts of \$1,110,000 to \$2,555,000 through 2027 with interest rates of 4 percent to 5 percent. The current debt as of August 1, 2013 is \$26,995,000.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Proposed Budget 2013 - 2014	% Change Adopted'13 to Proposed'14
FUND: 212 2007 \$35M PUBLIC IMPROVEMENT BONDS						
Revenues:						
Interest on demand deposit accounts	\$ 102	\$ -	\$ 54	-100.0%	\$ -	N/A
Interest earnings	102	-	54	-100.0%	-	N/A
Total operating revenues	102	-	54	-100.0%	-	N/A
Expenditures:						
DEPT: 16 OTHER DEBT						
DIV: 01 OTHER DEBT						
Principal payment	1,325,000	1,375,000	1,375,000	3.8%	1,430,000	7.9%
Interest payment	1,359,138	1,306,138	1,306,138	-3.9%	1,251,138	-7.9%
Fiscal agent fees	2,000	2,000	2,000	0.0%	2,000	0.0%
Total expenditures	2,686,138	2,683,138	2,683,138	-0.1%	2,683,138	-0.1%
Other financing sources:						
Interfund transfers from Riverboat Fund	1,354,505	1,356,175	800,000	0.1%	1,374,025	1.4%
Interfund transfers from Wastewater Fund	500,000	500,000	400,000	0.0%	500,000	0.0%
Interfund transfers from Capital Project Fund	831,635	826,965	600,000	-0.6%	809,115	-2.7%
Total transfers from other funds	2,686,140	2,683,140	1,800,000	-0.1%	2,683,140	-0.1%
Net change in fund balance	104	2	(883,084)	-98.1%	2	N/A
Beginning fund balance	1,142,931	1,143,035		0.0%	1,143,037	0.0%
Ending fund balance	<u>\$ 1,143,035</u>	<u>\$ 1,143,037</u>		0.0%	<u>\$ 1,143,039</u>	

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

FUND: 214 2010 \$40M LCDA PUBLIC IMPROVEMENT BONDS
DEPARTMENT: 16 OTHER DEBT
DIVISION: 01 OTHER DEBT

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

This issue is the second (two of two issues) issue authorized as part of a \$90,000,000 bond issue approved in 2006. The proceeds of this Louisiana Local Government Environmental Facilities and Community Development Authority Revenue Bonds Series 2010 for \$40,000,000 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. It is due in amounts of \$1,575,000 to \$3,200,000 through 2027, and interest rates range from 2 percent to 4.125 percent. The current debt as of August 1, 2013 is \$34,165,000.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Proposed Budget 2013 - 2014	% Change Adopted'13 to Proposed'14
FUND: 214 2010 \$40M PUBLIC IMPROVEMENT BONDS						
Revenues:						
Interest on demand deposit accounts	\$ 241	\$ -	\$ 209	-100.0%	\$ -	N/A
Interest earnings	241	-	209	-100.0%	-	N/A
Total operating revenues	241	-	209	-100.0%	-	N/A
Expenditures:						
DEPT: 16 OTHER DEBT						
DIV: 01 OTHER DEBT						
Principal payment	1,745,000	1,795,000	1,795,000	2.9%	1,850,000	6.0%
Interest payment	1,585,456	1,533,110	1,533,106	-3.3%	1,479,256	-6.7%
Fiscal agent fees	3,975	4,000	3,275	0.6%	4,000	14.3%
Total expenditures	3,334,431	3,332,110	3,331,381	-0.1%	3,333,256	0.0%
Other financing sources:						
Interfund transfers from Riverboat Fund	2,065,680	2,069,917	1,550,000	0.2%	2,097,885	1.6%
Interfund transfers from Capital Project Fund	1,268,280	1,262,190	1,100,000	-0.5%	1,235,375	-2.6%
Total transfers from other funds	3,333,960	3,332,107	2,650,000	-0.1%	3,333,260	0.0%
Net change in fund balance	(230)	(3)	(681,172)	98.7%	4	N/A
Beginning fund balance	1,054,107	1,053,877		0.0%	1,053,874	0.0%
Ending fund balance	<u>\$1,053,877</u>	<u>\$1,053,874</u>		0.0%	<u>\$1,053,878</u>	

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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 will be used for wastewater system improvements. Phase I will include 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 valves and miscellaneous structural rehabilitation and improvements. Work at Wastewater Treatment Plant B/C Pump Station will include a new pump station to divert flow to Plant D, including miscellaneous in-plant modifications for the location and connection of the new pump station with existing wastewater collection and pumping system infrastructure; miscellaneous in-plant modifications to allow for economic sizing of the B/C pump station; and miscellaneous wastewater collection system rehabilitation and improvements for the diversion on flow within the system to reduce the overall size of the B/C pump station. There will also be work done to the Wastewater Treatment Plant BC force main. 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, 2013 is \$5,140,268.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
FUND: 216 2011 \$21M WASTEWATER DEQ LOAN						
Revenues:						
Interest on demand deposit accounts	\$ 683	\$ -	\$ 573	-100.0%	\$ -	N/A
Interest earnings	683	-	573	-100.0%	-	N/A
Total operating revenues	683	-	573	-100.0%	-	N/A
Expenditures:						
DEPT: 16 OTHER DEBT						
DIV: 01 OTHER DEBT						
Principal payment	6,693	500,000	958,000	7370.5%	967,000	N/A
Interest payment	1,745	60,000	20,287	3338.4%	45,000	-77.5%
Fiscal agent fees	-	3,500	-	N/A	3,500	
Administrative fee	-	-	22,541	N/A	50,000	1328.6%
Total expenditures	8,438	563,500	1,000,828	6578.1%	1,065,500	423.6%
Other financing sources:						
Interfund transfers from Wastewater Fund	203,500	500,000	500,000	145.7%	1,200,000	489.7%
Total transfers from other funds	203,500	500,000	500,000	145.7%	1,200,000	489.7%
				N/A		
Net change in fund balance	195,745	(63,500)	(500,255)	-132.4%	134,500	N/A
Beginning fund balance	315,956	511,701		62.0%	448,201	41.9%
Ending fund balance	<u>\$ 511,701</u>	<u>\$ 448,201</u>		-12.4%	<u>\$ 582,701</u>	

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

An October 1, 2001 cooperative endeavor agreement among the City of Lake Charles, Sales Tax District No. Three of Calcasieu Parish, Louisiana, and Wal-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 Wal-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 Wal-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). The current debt as of August 1, 2013 is \$2,714,492.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
FUND: 225 SCHOOL BOARD SALES TAX DIST 3						
Expenditures:						
DEPT: 16 OTHER DEBT						
DIV: 01 OTHER DEBT						
Principal payment	\$ 280,839	\$ 350,000	\$ 194,052	24.6%	\$ 350,000	0.0%
Total expenditures	280,839	350,000	194,052	24.6%	350,000	0.0%
Other financing sources:						
Interfund transfers from General Fund	280,839	350,000	194,052	24.6%	350,000	0.0%
Total transfers from other funds	280,839	350,000	194,052	24.6%	350,000	0.0%
Net change in fund balance	-	-	-	N/A	-	N/A
Beginning fund balance	-	-	-	N/A	-	N/A
Ending fund balance	\$ -	\$ -	-	N/A	\$ -	-

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

FUND: 232 2011 \$3M CPTA 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. The payment amounts through 2031 will range from \$95,000 to \$220,000 with an interest rate of 3.783 percent. The current debt as of August 1, 2013 is \$2,805,000.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
FUND: 232 2011 \$3M CITY COURT CPPTA						
Revenues:						
City Court building fund	\$ 212,631	\$ 220,000	\$ 213,309	3.5%	\$ 213,000	-3.2%
Intergovernmental revenue	212,631	220,000	213,309	3.5%	213,000	-3.2%
Interest on demand deposit accounts	161	-	113	-100.0%	-	N/A
Total operating revenues	161	220,000	213,422		213,000	-3.2%
Expenditures:						
DEPT: 16 OTHER DEBT						
DIV: 01 OTHER DEBT						
Principal payment	95,000	100,000	100,000	5.3%	105,000	10.5%
Interest payment	111,693	108,005	108,005	-3.3%	104,128	-6.8%
Fiscal agent fees	2,500	3,500	2,083	40.0%	3,500	0.0%
Total expenditures	209,193	211,505	210,088	1.1%	212,628	1.2%
Net change in fund balance	3,599	8,495	3,334	-90.2%	372	-96.2%
Beginning fund balance	99,653	103,252		3.6%	111,747	12.1%
Ending fund balance	\$ 103,252	\$ 111,747		8.2%	\$ 112,119	

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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 2013 - 2014 ANNUAL BUDGET**

ENTERPRISE FUNDS SUMMARY

	Transit	Water	Civic Center	Golf Course	Total
Revenues:					
Intergovernmental	\$ 1,691,130	\$ -	\$ 200,000	\$ -	\$ 1,891,130
Charges for services	105,800	10,946,000	1,008,175	911,900	12,971,875
Use of money and property	-	167,000	1,800	800	169,600
Total operating revenues	<u>1,796,930</u>	<u>11,113,000</u>	<u>1,209,975</u>	<u>912,700</u>	<u>15,032,605</u>
Expenditures:					
Finance	-	1,103,874	-	-	1,103,874
Public Works	2,775,595	9,045,173	-	-	11,820,768
Community Services	-	-	2,943,008	1,562,003	4,505,011
Total operating expenditures	<u>2,775,595</u>	<u>10,149,047</u>	<u>2,943,008</u>	<u>1,562,003</u>	<u>17,429,653</u>
Other financing sources:					
Operating transfers from other funds	903,665	-	1,133,033	549,303	2,586,001
Capital transfers from other funds	-	500,000	600,000	100,000	1,200,000
Total transfers	<u>903,665</u>	<u>500,000</u>	<u>1,733,033</u>	<u>649,303</u>	<u>3,786,001</u>
Net Income (loss)	<u>\$ (75,000)</u>	<u>\$ 1,463,953</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,388,953</u>

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

To provide dependable means of transportation for those citizens without transportation.

FUNCTION DESCRIPTION:

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 fifty 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's offices, medical centers, grocery stores, pharmacies, and more.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Bus riders	210,000	210,000	220,000

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Transit Operation	18	18	18	18	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

FUND: 401 TRANSIT
DEPARTMENT: 06 PUBLIC WORKS
DIVISION: 10 TRANSIT-PLANNING/MAINTENANCE

GOAL MISSION STATEMENT:

To provide dependable means of transportation for those citizens without transportation.

FUNCTION DESCRIPTION:

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	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Transit Planning/Maintenance	1	1	1	1	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

REVENUES	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
FUND: 401 TRANSIT FUND						
FEDERAL TRANSIT-OPERATION	\$ 813,866	\$ 869,831	\$ 609,987	6.9%	\$ 934,510	7.4%
FEDERAL TRANSIT-PLAN/MAIN	269,001	275,754	251,393	2.5%	340,620	23.5%
* FEDERAL PROGRAMS	<u>1,082,867</u>	<u>1,145,585</u>	<u>861,380</u>	5.8%	<u>1,275,130</u>	11.3%
DEPT OF TRANSPORTATION	139,986	125,000	98,181	-10.7%	116,000	-7.2%
* STATE REVENUE	<u>139,986</u>	<u>125,000</u>	<u>98,181</u>	-10.7%	<u>116,000</u>	-7.2%
** INTERGOVERNMENTAL	<u>1,222,853</u>	<u>1,270,585</u>	<u>959,561</u>	3.9%	<u>1,391,130</u>	9.5%
DEMAND DEPOSIT ACCOUNTS	72	40	4	-44.4%	-	-100.0%
* INTEREST	<u>72</u>	<u>40</u>	<u>4</u>	-44.4%	<u>-</u>	-100.0%
SALE OF OLD EQUIPMENT	11,192	-	-		-	N/A
BUS FARES	98,255	95,000	86,598	-3.3%	100,000	5.3%
PARA-TRANSIT FARES	5,621	5,200	4,907	-7.5%	5,800	11.5%
* TRANSIT	<u>115,068</u>	<u>100,200</u>	<u>91,505</u>	-12.9%	<u>105,800</u>	5.6%
MISC INSURANCE CLAIMS	532	1,000	-	88.0%	-	-100.0%
* INSURANCE REVENUES	<u>532</u>	<u>1,000</u>	<u>-</u>	88.0%	<u>-</u>	-100.0%
** USE OF MONEY & PROPERTY	<u>115,672</u>	<u>101,240</u>	<u>91,509</u>	-12.5%	<u>105,800</u>	4.5%
IF TRSF GENERAL FUND	729,335	812,730	612,730	11.4%	903,665	11.2%
* INTERFUND TRSF - GENERAL FUND	<u>729,335</u>	<u>812,730</u>	<u>612,730</u>	11.4%	<u>903,665</u>	11.2%
** NONREVENUE RECEIPTS	<u>729,335</u>	<u>812,730</u>	<u>612,730</u>	11.4%	<u>903,665</u>	11.2%
EXCESS OF REV OVER/UNDER EXP	(3,392,963)	-	-	100.0%	-	N/A
** NON-OPERATING REVENUE	<u>(3,392,963)</u>	<u>-</u>	<u>-</u>	100.0%	<u>-</u>	N/A
*** TRANSIT FUND	<u>\$ (1,325,103)</u>	<u>\$ 2,184,555</u>	<u>\$ 1,663,800</u>	264.9%	<u>\$ 2,400,595</u>	9.9%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 401 TRANSIT						
DEPT: 06 PUBLIC WORKS						
DIV: 09 TRANSIT-OPERATION						
Salaries/ Wages/ OT	\$ 548,419	\$ 557,450	\$ 447,536	1.6%	\$ 585,500	5.0%
Fringe Benefits	215,146	206,250	156,028	-4.1%	222,900	8.1%
General Operating Services	4,554	6,500	3,194	42.7%	7,300	12.3%
Insurance - Property, AL, GL, WC	550,687	610,585	455,316	10.9%	650,420	6.5%
Maintenance & Rentals	4,017	8,500	5,732	111.6%	13,500	58.8%
Utilities	13,887	29,800	41,822	114.6%	60,300	102.3%
Contractual Services & Projects	256	3,200	255	1150.0%	15,700	390.6%
General Supplies	8,333	19,100	9,804	129.2%	18,450	-3.4%
Gasoline	187,718	193,100	108,349	2.9%	198,000	2.5%
Materials & Equipment	13,463	18,750	13,880	39.3%	20,250	8.0%
Special Current Charges	185,127	186,627	182,090	0.8%	182,500	-2.2%
TRANSIT OPERATIONS	<u>1,731,607</u>	<u>1,839,862</u>	<u>1,424,006</u>	6.3%	<u>1,974,820</u>	7.3%
DIV: 10 TRANST-PLANNING/MAINTENANCE						
Salaries/ Wages/ OT	21,935	35,150	9,106	60.2%	33,900	-3.6%
Fringe Benefits	8,454	15,100	4,546	78.6%	22,400	48.3%
General Operating Services	39	250	-	541.0%	250	0.0%
Maintenance & Rentals	124,157	98,000	98,730	-21.1%	132,000	34.7%
Contractual Services & Projects	865	2,000	-	131.2%	2,000	0.0%
General Supplies	1,290	1,625	192	26.0%	1,625	0.0%
Automotive Supplies	80,419	90,000	93,959	11.9%	80,000	-11.1%
Materials & Equipment	309	200	-	-35.3%	500	150.0%
Major Acquisitions & Improvements	-	-	-	N/A	22,000	N/A
Special Current Charges	98,784	102,368	130,953	3.6%	131,100	28.1%
TRANSIT PLANNING/MAINTENANCE	<u>336,252</u>	<u>344,693</u>	<u>337,486</u>	2.5%	<u>425,775</u>	23.5%
TRANSIT OPERATIONS & PLAN & MAINT	<u>2,067,859</u>	<u>2,184,555</u>	<u>1,761,492</u>	5.6%	<u>2,400,595</u>	9.9%
Capitalization of Fixed Assets	(3,657,714)	-	-	100.0%	-	N/A
Depreciation Expense	264,752	-	-	-100.0%	-	N/A
TRANSIT OPERATING FUND	<u>\$ (1,325,103)</u>	<u>\$ 2,184,555</u>	<u>\$ 1,761,492</u>	264.9%	<u>\$ 2,400,595</u>	9.9%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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. Prior year expenditures were for the new transit facility that was completed in fiscal year 2013. The 2014 expenditures are for the purchase of new buses.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
REVENUES						
FUND: 411 TRANSIT - CAPITAL						
FEDERAL TRANSIT-CAPITAL	\$ 3,184,780	\$ -	\$ 437,328	-100.0%	\$ 300,000	-12.4%
FEDERAL - STIMULUS FUNDS	-	-	-	N/A	-	N/A
* FEDERAL PROGRAMS	3,184,780	-	437,328	-100.0%	300,000	-12.4%
** INTERGOVERNMENTAL	3,184,780	-	437,328	-100.0%	300,000	-12.4%
INTEREST ON INVESTMENTS	57	-	26	-100.0%	-	N/A
DEMAND DEPOSIT ACCOUNTS	603	-	456	-100.0%	-	N/A
* INTEREST	660	-	482	-100.0%	-	N/A
** USE OF MONEY & PROPERTY	660	-	482	-100.0%	-	N/A
IF TRSF RIVERBOAT GAMING FUND	100,000	-	-	-100.0%	-	N/A
** NONREVENUE RECEIPTS	100,000	-	-	-100.0%	-	N/A
EXCESS OF REV OVER/UNDER EXP	375,837	-	-	-100.0%	75,000	-12.4%
** NON-OPERATING REVENUE	375,837	-	-	-100.0%	75,000	-12.4%
*** TRANSIT - CAPITAL	\$ 3,661,277	\$ -	\$ 437,810	-100.0%	\$ 375,000	-12.4%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 411 TRANSIT CAPITAL						
DEPT: 15 CAPITAL-GENERAL GOVERNMENT						
DIV: 05 TRANSIT CAPITAL GRANTS						
Contractual Services & Projects	\$ 3,515,684	\$ -	\$ 310,449	-100.0%	\$ -	N/A
Major Acquisitions & Improvements	86,762	-	25,817	-100.0%	375,000	N/A
Special Current Charges	58,831	-	18,550	-100.0%	-	N/A
TRANSIT CAPITAL	\$ 3,661,277	\$ -	\$ 354,816	-100.0%	\$ 375,000	N/A

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
REVENUES						
FUND: 405 WATER UTILITY FUND						
WATER SERVICE	\$ 8,929,862	\$ 8,600,000	\$ 7,661,634	-3.7%	\$ 9,375,000	9.0%
TAPPING FEES	223,755	190,000	157,110	-15.1%	175,000	-7.9%
RECONNECT FEES	37,377	36,000	29,185	-3.7%	37,000	2.8%
SERVICE CHARGES	108,773	100,000	88,368	-8.1%	100,000	0.0%
WATER MAIN EXTENSIONS	30,159	17,300	30,461	-42.6%	25,000	44.5%
MISCELLANEOUS	20,209	20,000	17,373	-1.0%	20,000	0.0%
SAFE DRINKING WATER ADMIN FEE	94,235	92,000	80,004	-2.4%	94,000	2.2%
LATE FEES	199,385	195,000	162,895	-2.2%	200,000	2.6%
CAPITAL IMPROVEMENT FEES	460,587	440,000	418,494	-4.5%	480,000	9.1%
** CHARGES FOR SERVICES	<u>10,104,342</u>	<u>9,690,300</u>	<u>8,645,524</u>	-4.1%	<u>10,506,000</u>	8.4%
 SERVICES PROVIDED BILLING SERVICES	 400,000	 440,000	 220,000	 10.0%	 440,000	 0.0%
 INTEREST ON INVESTMENTS	 31,309	 23,000	 8,373	 -26.5%	 8,000	 -65.2%
DEMAND DEPOSIT ACCOUNTS	6,122	5,000	7,073	-18.3%	6,000	20.0%
UNREALIZED GAIN/LOSS INVEST	(5,025)	-	-	100.0%	-	N/A
* INTEREST	<u>32,406</u>	<u>28,000</u>	<u>15,446</u>	-13.6%	<u>14,000</u>	-50.0%
 PENALTY-WATER UTILITY	 120,949	 115,000	 107,824	 -4.9%	 130,000	 13.0%
GENERAL MISCELLANEOUS REVENUE	23,203	15,000	15,367	-35.4%	18,000	20.0%
MISC INSURANCE CLAIMS	6,404	4,000	17,028	-37.5%	5,000	25.0%
SALE OF OLD EQUIPMENT	2,852	-	3,555	-100.0%	-	N/A
** USE OF MONEY & PROPERTY	<u>185,814</u>	<u>134,000</u>	<u>143,774</u>	-27.9%	<u>153,000</u>	14.2%
 IF TRSF RIVERBOAT GAMING FUND	 500,000	 -	 -	 -100.0%	 500,000	 N/A
* CAPITAL TRANSFERS	<u>500,000</u>	<u>-</u>	<u>-</u>	-100.0%	<u>500,000</u>	N/A
 ** NONREVENUE RECEIPTS	 500,000	 -	 -	 -100.0%	 500,000	 N/A
 EXCESS OF REV OVER/UNDER EXP	 (2,145,284)	 (755,461)	 -	 65.8%	 (1,463,953)	 -93.8%
 FUND 405 WATER UTILITY FUND	 <u>\$ 9,044,872</u>	 <u>\$ 9,536,839</u>	 <u>\$ 9,024,744</u>	 5.4%	 <u>\$ 10,149,047</u>	 6.4%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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 the highest quality customer service when dealing 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. It includes the Water Business Office, water production and distribution, and capital expenditures.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Water customers	28,775	30,900	32,000

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Water Business Office	12	12	12	12	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted '14
FUND: 405 WATER FUND						
DEPT: 02 FINANCE						
DIV: 04 WATER BUSINESS OFFICE						
Salaries/ Wages/ OT	\$ 335,840	\$ 377,400	\$ 292,114	12.4%	\$ 406,900	7.8%
Fringe Benefits	132,994	150,280	111,917	13.0%	155,100	3.2%
General Operating Services	206,166	220,250	156,744	6.8%	223,250	1.4%
Insurance - Property, AL, GL, WC	48,820	53,702	40,277	10.0%	56,924	6.0%
Maintenance & Rentals	1,710	3,500	1,688	104.7%	4,000	14.3%
Utilities	1,592	1,800	1,434	13.1%	2,000	11.1%
Contractual Services & Projects	57,205	89,000	60,541	55.6%	78,000	-12.4%
General Supplies	5,569	5,700	3,200	2.4%	6,500	14.0%
Materials & Equipment	25,040	15,000	2,445	-40.1%	21,000	40.0%
Major Acquisitions & Improvements	-	30,000	27,628	N/A	-	-100.0%
Special Current Charges	127,886	150,100	(7,751)	17.4%	150,200	0.1%
WATER BUSINESS OFFICE	\$ 942,822	\$ 1,096,732	\$ 690,237	16.3%	\$ 1,103,874	0.7%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

To provide customers with a clean, safe, and dependable supply of drinking water at a reasonable rate; to provide the highest quality customer service when dealing with the public; to ensure compliance with all governmental standards.

FUNCTION DESCRIPTION:

The Water Production and Distribution Division handles the field work needs of providing clean water to the citizens of Lake Charles. It is responsible for the production, treatment and distribution of all water supplied to the citizens of Lake Charles from its six water treatment plants. There are approximately 420 miles of water mains and 2,400 fire hydrants; and the division provides services to approximately 29,000 households and businesses. Also, all service work, meter reading, and the maintenance of water lines and facilities are performed by this division.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Work Orders completed	907	950	1,500
Water mains (miles)	458	458	458
Fire hydrants	2,850	2,850	2,850
Maximum daily capacity (daily m. gallons)	22	22	22

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Water Production and Distribution	56	56	56	56	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 405 WATER FUND						
DEPT: 06 PUBLIC WORKS						
DIV: 11 WATER PRODUCTION&DIST						
Salaries/ Wages/ OT	\$ 1,588,403	\$ 1,788,250	\$ 1,305,048	12.6%	\$ 1,791,800	0.2%
Fringe Benefits	610,289	683,520	472,542	12.0%	685,960	0.4%
General Operating Services	24,283	32,600	17,513	34.3%	28,800	-11.7%
Insurance - Property, AL, GL, WC	683,005	751,437	566,652	10.0%	798,513	6.3%
Maintenance & Rentals	315,383	389,200	221,484	23.4%	418,200	7.5%
Utilities	687,066	871,200	595,274	26.8%	819,100	-6.0%
Contractual Services & Projects	285,221	407,600	255,826	42.9%	424,700	4.2%
General Supplies	1,068,321	1,173,950	688,200	9.9%	1,116,950	-4.9%
Automotive Supplies & Gasoline	166,045	189,100	139,681	13.9%	181,500	-4.0%
Materials & Equipment	250,566	370,850	212,792	48.0%	375,650	1.3%
Major Acquisitions & Improvements	353,009	821,000	233,147	132.6%	632,000	-23.0%
Special Current Charges	776,251	661,400	445,191	-14.8%	792,000	19.7%
WATER PRODUCTION&DISTRIBUTION	<u>6,807,842</u>	<u>8,140,107</u>	<u>5,153,350</u>	19.6%	<u>8,065,173</u>	-0.9%
WATER OPERATIONS	<u>7,750,664</u>	<u>9,236,839</u>	<u>5,843,587</u>	19.2%	<u>9,169,047</u>	-0.7%
CAPITAL EXPENDITURES						
Capital Project Expenses	71,571	700,000	477,392	878.0%	980,000	40.0%
Capitalization of Fixed Assets	(377,405)	-	-	100.0%	-	N/A
Depreciation Expense	1,600,042	-	-	-100.0%	-	N/A
TOTAL WATER FUND	<u>\$ 9,044,872</u>	<u>\$ 9,936,839</u>	<u>\$ 6,320,979</u>	9.9%	<u>\$ 10,149,047</u>	2.1%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

To increase revenues by 10-15 percent; 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 our 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	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Rentals	426,346	460,000	495,000
Events	353	370	395

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Civic Center	21	21	21	21	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

REVENUES	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
FUND: 402 CIVIC CENTER FUND						
VENDOR'S COMPENSATION	\$ 736	\$ 800	\$ 538	8.7%	\$ 800	0.0%
* VENDOR'S COMPENSATION	736	800	538	8.7%	800	0.0%
GEN APPR-SALES TAX DED TO LCCC-STATE	200,000	200,000	200,000	0.0%	200,000	0.0%
** INTERGOVERNMENTAL	200,000	200,000	200,000	0.0%	200,000	0.0%
DEMAND DEPOSIT ACCOUNTS	1,170	1,325	840	13.2%	1,000	-24.5%
* INTEREST	1,170	1,325	840	13.2%	1,000	-24.5%
RENTALS	426,346	488,000	378,968	14.5%	495,000	1.4%
FOOD CONCESSIONS	65,104	68,000	54,573	4.4%	68,000	0.0%
EQUIPMENT RENTALS	44,796	36,000	33,042	-19.6%	36,000	0.0%
FOOD CATERER	30,164	32,500	26,824	7.7%	32,500	0.0%
SOUVENIRS - NON FOOD ITEM	8,888	13,500	4,241	51.9%	10,000	-25.9%
COMMISSIONS	4,569	4,025	3,732	-11.9%	4,025	0.0%
SIGN RENTAL	4,690	4,650	2,890	-0.9%	4,650	0.0%
PARKING FEES - MONTHLY	3,465	3,650	2,655	5.3%	3,500	-4.1%
TICKET SALES COMMISSIONS	15,968	24,500	10,139	53.4%	18,500	-24.5%
BEER CONCESSIONS	96,183	82,000	52,847	-14.7%	72,500	-11.6%
LIQUOR CONCESSIONS	104,713	98,000	91,342	-6.4%	98,000	0.0%
SOFT DRINK CONCESSIONS	78,294	78,000	59,504	-0.4%	76,000	-2.6%
CORKAGE FEE	35,741	34,500	33,073	-3.5%	34,500	0.0%
FREE-POUR LABOR	6,843	5,500	4,395	-19.6%	5,500	0.0%
MISCELLANEOUS	1,978	1,125	1,553	-43.1%	2,000	77.8%
SPECTATOR'S INSURANCE	(190)	-	-	100.0%	-	N/A
ADVERTISING	13,500	13,500	13,500	0.0%	13,500	0.0%
FACILITY FEE-TICKET SALES	33,262	34,500	26,329	3.7%	34,000	-1.4%
* CIVIC CENTER	974,314	1,021,950	799,607	4.9%	1,008,175	-1.3%
GENERAL	-	-	14	N/A	-	N/A
* MISCELLANEOUS REVENUE	-	-	14	N/A	-	N/A
** USE OF MONEY & PROPERTY	975,484	1,023,275	800,461	4.9%	1,009,175	-1.4%
IF TRSF GENERAL FUND	1,018,046	1,114,293	814,293	9.5%	1,133,033	1.7%
** NONREVENUE RECEIPTS	1,018,046	1,114,293	814,293	9.5%	1,133,033	1.7%
EXCESS OF REV OVER/UNDER EXP	377,145	1,114,293	814,293	195.5%	1,133,033	1.7%
** NON-OPERATING REVENUE	377,145	1,114,293	814,293	195.5%	1,133,033	1.7%
*** CIVIC CENTER FUND	\$ 2,571,411	\$ 2,338,368	\$ 1,815,292	-9.1%	\$ 2,343,008	0.2%

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 402 CIVIC CENTER						
DEPT: 09 COMMUNITY SERVICES						
DIV: 02 CIVIC CENTER						
Salaries/ Wages/ OT	\$ 934,777	\$ 978,665	\$ 719,931	4.7%	\$ 966,741	-1.2%
Fringe Benefits	256,800	263,378	202,899	2.6%	259,207	-1.6%
General Operating Services	5,032	7,425	4,742	47.6%	7,450	0.3%
Insurance - Property, AL, GL, WC	117,174	120,100	86,233	2.5%	125,180	4.2%
Maintenance & Rentals	164,874	165,150	147,761	0.2%	167,000	1.1%
Utilities	342,756	393,700	215,550	14.9%	352,675	-10.4%
Contractual Services & Projects	58,589	59,350	56,205	1.3%	67,000	12.9%
General Supplies	85,832	82,100	57,915	-4.3%	81,275	-1.0%
Automotive Supplies & Gasoline	1,689	2,800	1,481	65.8%	2,650	-5.4%
Materials & Equipment	143,225	157,550	101,294	10.0%	170,730	8.4%
Major Acquisitions & Improvements	13,322	33,500	-	151.5%	66,500	98.5%
Special Current Charges	70,197	74,650	67,848	6.3%	76,600	2.6%
CIVIC CENTER OPERATIONS	<u>2,194,267</u>	<u>2,338,368</u>	<u>1,661,859</u>	<u>6.6%</u>	<u>2,343,008</u>	<u>0.2%</u>
	-0.7%	6.6%	71.1%		0.2%	
Capitalization of Fixed Assets	(810,927)	-	-	100.0%	-	N/A
Depreciation Expense	<u>1,188,071</u>	<u>-</u>	<u>-</u>	<u>-100.0%</u>	<u>-</u>	<u>N/A</u>
				N/A		
CIVIC CENTER FUND	<u>\$ 2,571,411</u>	<u>\$ 2,338,368</u>	<u>\$ 1,661,860</u>	<u>-9.1%</u>	<u>\$ 2,343,008</u>	<u>0.2%</u>

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

Civic Center Capital is utilized for budget control purposes to account for Civic Center capital contributions and the related improvements. Funding is accumulated from previous years for on-going repairs to the Civic Center. Community Development Block Grant Disaster Recovery Funds from Hurricane Ike and Gustav were previously authorized for renovations and weatherization to the Rosa Hart Theater area of the facility. This project is currently under contract. Funding in the fiscal year 2014 budget is primarily for replacement of the building's original boilers.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
REVENUES						
FUND: 410 CIVIC CENTER CAPITAL FUND						
COMMUNITY DVLPMNT DISASTER RECOVERY	\$ -	\$ -	\$ -	N/A	\$ -	N/A
DEPARTMENT OF MILITARY AFFAIRS (FEMA)	-	-	-	N/A	-	N/A
* STATE REVENUE	-	-	-	N/A	-	N/A
INTEREST ON INVESTMENTS	101	-	46	-100.0%	-	N/A
DEMAND DEPOSIT ACCOUNTS	1,222	-	338	-100.0%	-	N/A
* INTEREST	1,323	-	384	-100.0%	-	N/A
** USE OF MONEY & PROPERTY	1,323	-	384	-100.0%	-	N/A
IF TRSF CAPITAL PROJECTS	-	-	443,000	N/A	-	N/A
* INTERFUND TRSF - GENERAL FUND	-	-	443,000	N/A	-	N/A
RIVERBOAT GAMING FUND	-	400,000	400,000	N/A	400,000	0.0%
FACILITY RENEWAL FUND	-	-	-	N/A	200,000	N/A
*INTERFUND TRSF - SPECIAL REVENUE	-	400,000	400,000	N/A	600,000	50.0%
** NONREVENUE RECEIPTS		400,000	843,000	N/A	600,000	50.0%
EXCESS OF REV OVER/UNDER EXP	796,302	-	-	-100.0%	-	N/A
** NON-OPERATING REVENUE	796,302	-	-	-100.0%	-	N/A
***CIVIC CENTER CAPITAL PROJECTS	\$ 797,625	\$ 400,000	\$ 843,384	-49.9%	\$ 600,000	-43.7%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 410 CIVIC CENTER CAPITAL						
DEPT: 15 CAPITAL-GENERAL GOVERNMENT						
Contractual Services & Projects	\$ 640,606	\$ 400,000	\$ 516,874	-37.6%	\$ 200,000	-50.0%
Major Acquisitions & Improvements	-	-	-	N/A	400,000	N/A
Special Current Charges	157,019	-	75,902	-100.0%	-	N/A
Capital expenses	<u>797,625</u>	<u>400,000</u>	<u>592,776</u>	-49.9%	<u>600,000</u>	50.0%
Interfund transfers - Capital Bond Fund	-	-	-	N/A	-	N/A
CIVIC CENTER CAPITAL	<u>\$ 797,625</u>	<u>\$ 400,000</u>	<u>\$ 592,776</u>	-49.9%	<u>\$ 600,000</u>	50.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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:

Mallard Cove Golf Course serves its citizens and visitors with a value-oriented recreation experience for those who enjoy the game of golf. The fees are designed for public access and affordability. However, to satisfy the demands of typical golfers, a lot of emphasis is put on the condition of the golf course. With a new irrigation system installed and new clubhouse facility built in the past few years, the commitment has been made to provide this recreation option to citizens and guests for a long time in the future. Therefore, Mallard Cove Golf Course consistently provides a golf experience that exceeds the expectations for the cost. The budget includes the operation and maintenance of Mallard Cove which is a municipally-owned golf course. 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	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Rounds of golf	30,120	32,000	34,000

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Mallard Cove Golf Course	12	12	12	11	-8.3%

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

REVENUES	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
FUND: 403 GOLF COURSE						
VENDOR'S COMPENSATION	\$ 796	\$ 800	\$ 589	0.5%	\$ 800	0.0%
DEMAND DEPOSIT ACCOUNTS	64	-	102	-100.0%	-	N/A
* INTEREST	64	-	102	-100.0%	-	N/A
SALE OF OLD EQUIPMENT	10,902	-	911	-100.0%	-	N/A
	10,902	-	911	-100.0%	-	N/A
GREEN FEES	224,200	240,000	211,294	7.0%	250,000	4.2%
TOBACCO SALES	2,318	2,700	2,269	16.5%	3,000	11.1%
VENDING CONCESSIONS	2,391	2,300	1,627	-3.8%	2,000	-13.0%
CART RENTALS	243,720	245,000	234,307	0.5%	260,000	6.1%
FOOD - BEVERAGES	66,622	68,000	60,621	2.1%	75,000	10.3%
BEER	53,745	56,000	54,868	4.2%	65,000	16.1%
ANNUAL MEMBERSHIP FEE	91,736	100,000	85,110	9.0%	90,000	-10.0%
DRIVING RANGE	20,949	22,000	19,533	5.0%	24,000	9.1%
GOLF ACCESSORIES	97,316	95,000	75,855	-2.4%	92,000	-3.2%
PULL CART RENTALS	416	900	699	116.3%	900	0.0%
TOURNAMENT FEES	-	-	-	N/A	-	N/A
CITY CHAMPIONSHIP TOURNAMENT	19,625	22,000	19,875	12.1%	20,000	-9.1%
WINDSHIELD RENTAL	619	1,000	-	61.6%	1,000	0.0%
GOLF CLUB RENTAL	1,221	2,000	940	63.8%	1,000	-50.0%
MISCELLANEOUS	258	200	1,260	-22.5%	-	-100.0%
CONCESSION CART REVENUE	19,651	20,000	24,769	1.8%	28,000	40.0%
GPS RENTAL REVENUE	46	-	-	-100.0%	-	N/A
* GOLF COURSE	844,833	877,100	793,027	3.8%	911,900	4.0%
MISCELLANEOUS REVENUE	57	-	749	-100.0%	-	N/A
* INSURANCE REVENUES	57	-	749	-100.0%	-	N/A
** USE OF MONEY & PROPERTY	855,856	877,100	794,789	2.5%	911,900	4.0%
IF TRSF GENERAL FUND - OPERATIONS	455,830	542,215	442,215	19.0%	549,303	1.3%
IF TRSF GENERAL FUND - CAPITAL	-	-	-	N/A	-	N/A
IF TRSF RIVERBOAT FUND	200,000	250,000	250,000	25.0%	100,000	-60.0%
* TOTAL TRANSFERS	655,830	792,215	692,215	20.8%	649,303	-18.0%
** NONREVENUE RECEIPTS	655,830	792,215	692,215	20.8%	649,303	-18.0%
EXCESS OF REV OVER/UNDER EXP	(5,665)	-	-	100.0%	-	N/A
** NON-OPERATING REVENUE	(5,665)	-	-	100.0%	-	N/A
*** GOLF COURSE FUND	\$ 1,506,817	\$ 1,670,115	\$ 1,487,593	10.8%	\$ 1,562,003	-6.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
FUND: 403 MALLARD COVE						
DEPT: 09 COMMUNITY SERVICES						
DIV: 03 GOLF COURSE						
Salaries/ Wages/ OT	\$ 504,533	\$ 534,340	\$ 430,126	5.9%	\$ 546,600	2.3%
Fringe Benefits	135,474	143,900	99,549	6.2%	152,300	5.8%
General Operating Services	4,900	7,100	6,718	44.9%	11,000	54.9%
Insurance - Property, AL, GL, WC	34,254	37,022	26,642	8.1%	39,153	5.8%
Maintenance & Rentals	167,106	175,603	163,214	5.1%	184,900	5.3%
Utilities	51,290	63,900	39,049	24.6%	54,000	-15.5%
Contractual Services & Projects	18,480	21,650	16,023	17.2%	22,000	1.6%
General Supplies	112,024	121,500	111,812	8.5%	146,950	20.9%
Automotive Supplies & Gasoline	27,808	25,900	18,985	-6.9%	26,900	3.9%
Materials & Equipment	161,072	160,500	135,232	-0.4%	176,500	10.0%
Major Acquisitions & Improvements	-	62,500	19,995	N/A	40,500	-35.2%
Special Current Charges	72,541	66,200	41,456	-8.7%	61,200	-7.6%
Total operating expenses	<u>1,289,482</u>	<u>1,420,115</u>	<u>1,108,801</u>	10.1%	<u>1,462,003</u>	2.9%
		10.1%	78.1%		2.9%	
Capital Expenses	239,152	250,000	38,327	4.5%	100,000	-60.0%
Capitalization of Fixed Assets	(239,152)	-	-	100.0%	-	N/A
Depreciation Expense	<u>217,335</u>	<u>-</u>	<u>-</u>	-100.0%	<u>-</u>	N/A
				N/A		
MALLARD COVE	<u>\$ 1,506,817</u>	<u>\$ 1,670,115</u>	<u>\$ 1,147,129</u>	10.8%	<u>\$ 1,562,003</u>	-6.5%

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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 2013 - 2014 ANNUAL BUDGET**

INTERNAL SERVICE FUND SUMMARY

	<u>Risk Management</u>	<u>Employee Health</u>	<u>Total</u>
Revenues:			
Charges for services	\$ 6,815,755	\$ 7,654,300	\$ 14,470,055
Use of money and property	11,000	157,000	168,000
Total operating revenues	<u>6,826,755</u>	<u>7,811,300</u>	<u>14,638,055</u>
Expenditures:			
General Services	6,723,150	7,545,850	14,269,000
Total operating expenditures	<u>6,723,150</u>	<u>7,545,850</u>	<u>14,269,000</u>
Other financing sources:			
Transfers from other funds	-	-	-
Operating transfers to other funds	-	(750,000)	(750,000)
Total transfers	<u>-</u>	<u>(750,000)</u>	<u>(750,000)</u>
Net Income (loss)	<u>\$ 103,605</u>	<u>\$ (484,550)</u>	<u>\$ (380,945)</u>

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

FUND: 501 RISK MANAGEMENT FUND
DEPARTMENT: 10 GENERAL SERVICES
DIVISION: 06 RISK MANAGEMENT

GOAL MISSION STATEMENT:

To provide safe working conditions for the City's employees and a safe environment for the citizens' enjoyment and use.

FUNCTION DESCRIPTION:

This division functions to minimize the financial burden incurred by the citizens and taxpayers as a result of the fortuitous or accidental losses to which the City is exposed and to protect the assets, operations, and employees of the City. This division provides for internal distribution of cost and accumulation of resources to cover the City's retained risk, purchased insurance cost, and administrative expenses for workmen's compensation and various liability and casualty risk exposures. Revenues consist primarily of internal service charges which are apportioned to all other departments primarily on the basis of past claims experience for retained risks. Those charges are included in the contractual services category of the respective departmental and divisional operation budgets.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated
Accident reports/investigations	330	300	300
Claims	135	144	140

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2011-2012	Adopted Budget 2012-2013	Adjusted Budget 2012-2013	Proposed Budget 2013-2014	% Change From 2013 Adopted
Risk Management	7	7	7	7	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
FUND: 501 RISK MANAGEMENT FUND						
Operating Revenues:						
Services Provided	\$ 5,853,651	\$ 6,439,018	\$ 4,822,470	10.0%	\$ 6,815,755	5.9%
Internal Services	<u>5,853,651</u>	<u>6,439,018</u>	<u>4,822,470</u>	10.0%	<u>6,815,755</u>	5.9%
Refund State Insurance	4,590	-	4,573	-100.0%	-	N/A
Misc. Insurance Claims	1,476	-	-	-100.0%	-	N/A
Subrogation	14,622	5,000	96,709	-65.8%	3,000	-40.0%
Insurance revenue	<u>20,688</u>	<u>5,000</u>	<u>101,282</u>	-75.8%	<u>3,000</u>	-40.0%
						N/A
Total Use of Money and Property	20,688	5,000	101,282	-75.8%	3,000	-40.0%
Total Operating Revenue	<u>5,874,339</u>	<u>6,444,018</u>	<u>4,923,752</u>		<u>6,818,755</u>	
Expenses:						
DEPT: 10 GENERAL SERVICES						
DIV: 06 RISK MANAGEMENT						
Salaries/ Wages/ OT	368,220	404,785	309,037	9.9%	416,900	3.0%
Fringe Benefits	114,691	124,900	92,231	8.9%	129,500	3.7%
General Operating Services	4,167	5,850	2,095	40.4%	5,850	0.0%
Insurance - Property, AL, GL, WC	1,572,271	1,621,000	1,565,523	3.1%	1,661,000	2.5%
Maintenance & Rentals	532	3,050	629	473.3%	3,050	0.0%
Utilities	3,178	3,500	1,689	10.1%	3,500	0.0%
General Supplies	1,626	1,450	1,109	-10.8%	2,150	48.3%
Automotive Supplies & Gasoline	4,800	5,450	4,650	13.5%	5,750	5.5%
Materials & Equipment	1,662	8,300	2,236	399.4%	7,450	-10.2%
Special Current Charges	3,451,730	4,253,000	586,698	23.2%	4,488,000	5.5%
Firefighter lawsuit settlement	568,634	-	-	-100.0%	-	N/A
Total operating expenses	<u>6,091,511</u>	<u>6,431,285</u>	<u>2,565,897</u>	5.6%	<u>6,723,150</u>	4.5%
Operating income	<u>(217,172)</u>	<u>12,733</u>	<u>2,357,855</u>	105.9%	<u>95,605</u>	650.8%
Nonoperating Revenues:						
Interest on Investments	18,153	10,000	3,141	-44.9%	1,000	-90.0%
Demand Deposit Accounts	7,161	7,000	6,512	-2.2%	7,000	0.0%
Unrealized Gain/Loss on Investments	20,602	-	-	-100.0%	-	N/A
Interest earnings	<u>45,916</u>	<u>17,000</u>	<u>9,653</u>	-63.0%	<u>8,000</u>	-52.9%
Interfund transfers - General Fund - Claims	-	-	-	N/A	-	N/A
Interfund transfers - General Fund-Firefighter's lawsuit	568,634	-	-	-100.0%	-	N/A
Total transfers	<u>568,634</u>	<u>-</u>	<u>-</u>	-100.0%	<u>-</u>	N/A
Change in net assets	397,378	29,733	2,367,508	-92.5%	103,605	248.5%
Net assets - beginning of fiscal year	1,634,284	2,031,662			2,061,395	
Net assets - ending of fiscal year	<u>\$ 2,031,662</u>	<u>\$ 2,061,395</u>			<u>\$ 2,165,000</u>	

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

FUND: 503 EMPLOYEE GROUP INSURANCE FUND
DEPARTMENT: 10 GENERAL SERVICES
DIVISION: 08 EMPLOYEES GROUP INSURANCE

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

The Employee Group Insurance Fund accounts for operation of the City's self-funded benefits program. The principal expense of this fund is the payment of employee and dependent medical claims which is reflected in the Current Charges category.

DEMAND PERFORMANCE INDICATORS:

Description	2011 – 2012 Actual	2012 – 2013 Estimated	2013 – 2014 Estimated

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Y-T-D FY 2013 8/2/2013	% Change Adopted from Actual	Adopted Budget 2013 - 2014	% Change Adopted'13 to Adopted'14
FUND: 503 EMPLOYEE GROUP INSURANCE FUND						
Operating Revenues:						
Federal - Stimulus Funds	\$ -	\$ -	\$ -	N/A	\$ -	N/A
Employee Share - Group Health	1,150,478	1,100,000	971,360	-4.4%	1,100,000	0.0%
Employer Share - Group Health	5,870,625	6,260,050	4,970,604	6.6%	6,239,300	-0.3%
Retiree Share - Group Health	309,678	285,000	295,897	-8.0%	285,000	0.0%
COBRA Share - Group Health	36,888	37,000	24,168	0.3%	30,000	-18.9%
Retiree Medicare - Group Health	3,010	-	62,429	-100.0%	-	N/A
Internal Service Charges	7,370,679	7,682,050	6,324,458	4.2%	7,654,300	-0.4%
Misc Insurance Refunds	146,568	135,000	134,573	-7.9%	150,000	11.1%
Operating Income	7,517,247	7,817,050	6,459,031		7,804,300	
Expenses:						
DEPT: 10 GENERAL SERVICES						
DIV: 08 EMPLOYEE GROUP INSURANCE						
Fringe Benefits	44,290	46,000	36,690	3.9%	45,000	-2.2%
Insurance - Property, AL, GL, WC	532,365	540,000	329,308	1.4%	510,000	-5.6%
Contractual Services	18,532	20,000	21,283	7.9%	25,000	25.0%
Special Current Charges	6,053,751	6,848,200	3,545,552	13.1%	6,965,850	1.7%
Total operating expenses	6,648,938	7,454,200	3,932,833	12.1%	7,545,850	1.2%
Operating income	868,309	362,850	2,526,198	-58.2%	258,450	-28.8%
Nonoperating Revenues/Expenses:						
Interest on Investments	28,579	20,000	11,744	-30.0%	4,000	-80.0%
Demand Deposit Accounts	2,901	3,000	2,677	3.4%	3,000	0.0%
Unrealized Gain/Loss on investments	8,408	-	-	-100.0%	-	N/A
Interest earnings	39,888	23,000	14,421	-42.3%	7,000	-69.6%
Transfer to General Fund	(750,000)	(750,000)	(555,000)		(750,000)	
Change in net assets	158,197	(364,150)	1,985,619	-330.2%	(484,550)	-33.1%
Net assets - beginning of fiscal year	5,149,567	5,307,764			4,943,614	-6.9%
Net assets - ending of fiscal year	\$ 5,307,764	\$ 4,943,614			\$ 4,459,064	-9.8%

CAPITAL BUDGET

SCHEDULE OF CAPITAL PROJECTS AUTHORIZATIONS

ADDITIONAL SCHEDULES

SCHEDULE OF FINANCING SOURCES

IMPACT OF CAPITAL IMPROVEMENTS ON OPERATION BUDGET

DEPARTMENTAL CAPITAL OUTLAY SUMMARY

CAPITAL IMPROVEMENT PROGRAM 2013-2019

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 2013 – 2014 ANNUAL BUDGET**

CAPITAL BUDGET

The City of Lake Charles Capital Budget section includes the fiscal year 2014 Annual Appropriations Budget, the Impact of Capital Improvements on Operating Budget Statement, the Department Capital Outlay Summary, 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.

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, and those are outlined separately in this document. They include road, water and sewer projects as well as downtown development projects. The bonds have a maximum of 20 year term; therefore all will be paid off by 2027. Gaming revenue and sales tax revenues are the primary sources to repay the debt.

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

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. This fund has been used in the past to replace fire stations and recreation facilities. Funding included in the fiscal year 2014 Capital Budget will be used to repair the original boilers at the Civic Center.

Department 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.

Gaming revenues have historically been used for capital projects but due to budget constraints since 2010, up to 10% of gaming revenue in the Riverboat Gaming Fund can be used to pay for equipment purchases in the General Fund. This year's General Fund transfer is budgeted at \$980,000.

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

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

PROJECT TYPE AND DESCRIPTION	BALANCE OF PREVIOUS AUTHORIZATION	NEW AUTHORIZATION 2013 - 2014	CUMULATIVE TOTAL	REMARKS
<u>STREETS AND DRAINAGE</u>				
Enterprise Blvd Extension	\$ 2,350,000	\$ 100,000	\$ 2,450,000	Continuing accumulation
Asphalt Overlay Program	72,540	900,000	972,540	Continuing program
City wide striping	717,040	200,000	917,040	Continuing program
6th Avenue - 6th Street to Broad Street	300,000	300,000	600,000	Continuing accumulation
Sallier Street - Lake Street to Marine Street	1,000,000	500,000	1,500,000	Continuing accumulation - Bond funds available
Sale Road - Burton - W Prien Lake	2,300,000	(2,000,000)	300,000	Reduce Authorizations - Moved to Prien Lake Rd
Prien Lake Road - Cove Lane Area	-	2,600,000	2,600,000	New authorization
Lake Street - McNeese St to Country Club	-	100,000	100,000	New authorization
12th Street - Ryan Street to 1st Avenue	300,000	100,000	400,000	Continuing accumulation
Ryan Street and Clarence Street - LA 385	1,141,000	200,000	1,341,000	Continuing accumulation
I-10 Bridge Lighting	294,000	(50,000)	244,000	Reduce Authorizations
1st Avenue Multi Use Trail	547,000	385,000	932,000	Continuing accumulation
N. Booker - Ray to N. Adams	-	450,000	450,000	New authorization
Intersection Improvements	451,000	600,000	1,051,000	Continuing Program
CDBG Sidewalks Construction/Repair	332,000	323,218	655,218	Continuing Program
Sidewalk Repair	166,000	200,000	366,000	Continuing Program
Sidewalk Construction	1,000,000	250,000	1,250,000	Continuing Program
Safe Routes to School	-	250,000	250,000	New authorization
School Zone Traffic Improvements	-	75,000	75,000	New authorization
Pedestrian and Bike Trail Phase 2	200,000	(200,000)	-	Reduce Authorizations
Bridge Replacement/Repairs	297,000	100,000	397,000	Continuing Program
Minor Local Street Improvements	388,000	100,000	488,000	Continuing Program
Subtotal		<u>5,483,218</u>		
<u>SEWERAGE AND WATER SYSTEMS</u>				
Water System Improvements	1,280,000	980,000	2,260,000	Continuing accumulation
Sewer collection system rehabilitation	1,300,000	2,000,000	3,300,000	Continuing Program
Wastewater System Improvement	1,950,000	1,000,000	2,950,000	Continuing accumulation
Wastewater Plant D Expansion	1,500,000	1,000,000	2,500,000	Continuing accumulation
Drainage Improvements	624,000	490,000	1,114,000	Continuing Program
Kingston Street Drainage	190,595	(190,595)	-	Reduce Authorizations
Morganfield Development	-	925,000	925,000	New authorization
Subtotal		<u>6,204,405</u>		

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

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

PROJECT TYPE AND DESCRIPTION	BALANCE OF PREVIOUS AUTHORIZATION	NEW AUTHORIZATION 2013 - 2014	CUMULATIVE TOTAL	REMARKS
<u>COMMUNITY SERVICES AND RECREATION</u>				
Improvements of various recreation sites	450,000	150,000	600,000	Continuing Program
Recreation Center restrooms	-	200,000	200,000	New authorization
North Beach Improvements	350,000	100,000	450,000	Continuing accumulation - Bond funds available
Tuten Park	147,000	28,000	175,000	Continuing accumulation
Riverside Park	375,000	25,000	400,000	Continuing accumulation
Civic Center	120,000	600,000	720,000	Continuing accumulation
Mallard Cove Improvements	275,000	100,000	375,000	Continuing accumulation
Subtotal		<u>1,203,000</u>		
<u>GENERAL GOVERNMENT AND OTHER</u>				
City Hall Improvements	480,000	150,000	630,000	Continuing accumulation
Public Works Facility	3,050,000	200,000	3,250,000	Continuing accumulation
Fire Truck Acquisition	430,000	600,000	1,030,000	Continuing accumulation
City Wide Alarm System Improvements	9,250	125,000	134,250	Continuing accumulation
Central School Building Improvements	418,000	200,000	618,000	Continuing accumulation
1911 City Hall Improvements	200,000	50,000	250,000	Continuing accumulation
Christmas Lighting	290,000	75,000	365,000	Continuing accumulation
Police Department Annex Building	260,000	100,000	360,000	Continuing accumulation
Police Department Evidence Building	-	100,000	100,000	New Authorization
Technology Upgrades	412,000	50,000	462,000	New Authorization
Capital Contingency Fund	1,880,000	261,177	2,121,177	Continuing accumulation
Subtotal		<u>1,911,177</u>		
Total all Projects		<u>\$ 14,801,800</u>		
<u>DEBT SERVICE REQUIREMENTS</u>				
2007 Bond Issue debt service requirement	-	809,115		
2010 Bond Issue debt service requirement	-	1,235,375		
Total all Debt Service Requirements		<u>\$ 2,044,490</u>		
Total 2013-14 authorization		<u>\$ 16,846,290</u>		

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

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

PROJECT TYPE AND FINANCING SOURCE	TOTAL 2013-2014 AUTHORIZATIONS
<u>Streets and Drainage</u>	
Ten-Year Sales Tax - 0.28%	\$ 3,928,582
Transfer from Riverboat Gaming Fund:	
General Capital Projects	391,418
State Revenue - LTAP	440,000
State Revenue - DOTD Safe Routes to School	250,000
State Revenue - Recreational Trails	150,000
Community Development Fund	323,218
Subtotal	<u>5,483,218</u>
<u>Sewerage and Water Systems</u>	
Transfer from Riverboat Gaming Fund:	
Water Capital Projects	\$ 500,000
General Capital Projects	1,224,405
Transfer from Waste Water Fund	4,000,000
Water Capital Improvement Fee	480,000
Subtotal	<u>6,204,405</u>
<u>Community Services and Recreation</u>	
Transfer from Riverboat Gaming Fund:	
General Capital Projects	\$ 23,000
Mallard Cove Capital contribution	100,000
Civic Center Capital contribution	400,000
Transfer from Facility Renewal	200,000
State revenue - video poker taxes	480,000
Subtotal	<u>1,203,000</u>
<u>General Government and Other</u>	
Transfer from Riverboat Gaming Fund	\$ 1,911,177
Subtotal	<u>1,911,177</u>
<u>Debt Service Requirements</u>	
Ten-Year Sales Tax - 0.28%	\$ 2,044,490
Subtotal	<u>2,044,490</u>
TOTAL FINANCING SOURCES	<u>\$ 16,846,290</u>
<u>SUMMARIZED TOTAL FINANCING SOURCES</u>	
Ten-Year Sales Tax - 0.28%	\$ 5,973,072
Riverboat Gaming transfers Capital	3,550,000
Riverboat Gaming transfers Mallard Cove	100,000
Riverboat Gaming transfers Civic Center	400,000
Riverboat Gaming transfers Water	500,000
Facility Renewal transfers Civic Center	200,000
Waste Water transfer	4,000,000
Water Capital improvement Fee	480,000
Community Development Fund	323,218
State Revenue - video poker	480,000
State Revenue - DOTD LTAP	440,000
State Revenue - DOTD Safe Routes to School	250,000
State Recreational Trails	150,000
TOTAL FINANCING SOURCES	<u>\$ 16,846,290</u>

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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 2013-2014 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.

- Sewer collection system rehabilitation (unexpended balance, Timberly Subdivision, Contraband at Lake Street, Sewer Main Lining, Texas St, Budweiser and Fox Run)
- Waste Water Facilities Expansion and Improvement Fund – unexpended balance
- City Wide Street Paving/Reconstruction (Goos Boulevard, Lisle Peters Road, Pear Street, Common Street, Sale Road, Holmes Street, Hagan Street, Alma & Mignonette Streets, Arterial Street Accumulation, 12th Street Corridor, Miscellaneous Minor Streets, Vito & Carr Streets, Lakeshore Drive Traffic Calming)
- I-10 Access Engineering – unexpended balance
- Various Intersection Improvements – (unexpended balances, including Lake Street and 18th Street)
- Downtown Area Improvements
- Wetlands Center
- New City Hall Reserve
- Public Service Facilities
- City Wide Utility Specifications
- Waste Water SCADA System
- Bond Project Reserve
- CDBG Disaster Recovery – Generators and Lift Stations

Enterprise Fund Capital Projects

Previously authorized capital contributions to the Transit 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.

Bond Issue Projects

The following projects have current and/or previous authorizations that will be retained in the Capital Project Fund and can be used in addition to bond proceeds for completion of the project.

- Enterprise Boulevard Extension Phase II
- Lake Street Phase II
- Lakefront/Downtown Improvements
- Casino Infrastructure

Bond issue projects information continued on next page.

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

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

The following schedule includes previously authorized bond capital projects which are reauthorized for FY 2013-2014. Balance of authorizations does not include funds currently under contract. Proceeds from the \$40 million bond issue in March 2010 will be used to fund these projects.

<u>Project Description</u>	<u>Balance of Authorizations as of 8/2/2013</u>
<u>Local Road Improvement Projects from Bond Funds</u>	\$ 827,090
Sallier to Ryan Street	
<u>State/Federal Highway Improvement Projects from Bond Funds</u>	38,218
Country Club Road - Ihles to Nelson, Nelson to Lake	
I-10 Service Roads - Ryan to MLK Blvd	
West Prien Lake Road - Lake to Nelson	
I-210 Service Roads - Legion to Broad	
<u>Utility Improvements Wastewater and Water from Bond Funds</u>	2,140,228
<u>Water Projects</u>	
E McNeese Street Extension	
W Prien Lake Road and Holly Hill Looping	
Casino Development	
Contraband Bayou	
<u>Sewer Projects</u>	
Henderson Bayou Rd - Ihles Rd to end	
Lisle Peters Road	
5th Avenue - Bankroft to Prejean	
Sugarloaf Lift Station	
Small Bayou Force Main	
<u>City Park Development Program Phase I & II - bond proceeds</u>	375,206
<u>Downtown/Lakefront Development Phase I & II - bond proceeds</u>	757,166
<u>Economic Development Phase I and II - bond proceeds</u>	2,000,000
Casino Development	
Total bond projects remaining authorizations	<u>\$ 6,137,907</u>

NOTE: The City authorized \$32,390,000 in July 2009 for additional bond spending and issued \$40 bonds in March 2010. This budget allows the City to spend previously authorized funds. Additional authorizations will be requested as needed to complete all projects listed in the \$90 million bond proposition.

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 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 2006 for an additional ten years through 2016. 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.

RIVERBOAT GAMING TRANSFERS

Funds transferred from the Riverboat Gaming Fund to the Capital Projects fund or other capital outlay budgets (such as Recreation 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. Since 2010, a portion of the revenues have been used to fund capital equipment in the General Fund.

COMMUNITY DEVELOPMENT FUND

This is a separate Special Revenue Fund which accounts for federally-funded improvement activities undertaken by the City in targeted areas. The program consists principally of neighborhood-oriented capital improvements, which are funded directly by the Community Development Fund but are listed in the Capital Budget for coordination and information purposes.

WASTE WATER TRANSFERS

Funds provided by the Waste Water Special Revenue Fund for specified sewer system improvement projects in the Capital Budget.

GENERAL FUND TRANSFERS

Such 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.

WATER CAPITAL IMPROVEMENT FEE

A new rate schedule went into effect on January 1, 2010 allowing for the collection of a Capital Improvement Fee. This is a fee based on monthly water consumption. The revenue generated from this fee will be used to make necessary improvements to the City's water system.

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

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.

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.

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 2013 – 2014 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 and Drainage**

Projects are funded through annual sales tax allocation, gaming funds and CDBG funding.

The maintenance costs for the streets and drainage improvements included in the 2014 authorization 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 Street Division. The improvements to the striping of streets, intersection improvements and sidewalk repairs and construction should make the streets safer.

- **Sewerage and Water Systems**

Projects are funded through annual allocations from the Water and Wastewater Funds. A DEQ loan in the amount of \$21 million was authorized in fiscal year 2011, and those repairs are ongoing.

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 \$900,000 is appropriated from the operating funds of the Wastewater Fund each year.

The DEQ loan will be used in phases. Phase 1 was recently completed and includes renovations to Wastewater Plant A. These improvements will reduce annual maintenance cost at this facility.

Phase 2 plans for the DEQ loan proceeds include improvements to Wastewater Treatment Plant B/C and B/C Force Main. The completion of these projects will result in additional treatment requirements at Plant D. In fiscal year 2013, the City began putting funds aside from Wastewater revenues for the expansion of Plant D.

- **Community Services and Recreation**

Projects are funded primarily through gaming funds.

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 addition/renovations of Tuten Park will have minimal operational impact and will be accounted for in the Recreation Fund.

The annual appropriations for the Civic Center and Mallard Cove are needed to cover major repairs and improvements and generally have a minimal impact of each of their operational budgets.

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

- **General Government and Others**

These projects are funded primarily through gaming funds.

The Public Works facility is still in the planning stages with the possibility of a land purchase within the next year. Funds have been allocated for several years, but the date for the construction of the new facility is not known at this time.

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.

- **Bond Capital Projects**

These projects are funded through the proceeds of \$40 million in bonds that were issued in March 2010 as part of the \$90 million bond proposition for public improvements approved in 2006.

- **Local and State Road Projects**

The maintenance of all roads is accounted for in the Public Works Department. There are no major changes in the operations and maintenance costs for the new roads that are included in this budget.

- **Utility Improvements from Wastewater and Water Projects**

The projects that are being funded are for extensions and looping of wastewater and water lines. The operations and maintenance of the wastewater lines and facilities are accounted for in the Wastewater Special Revenue Fund. The operations and maintenance of water lines and facilities are accounted for the Water Enterprise Fund. All of the projects funded through bond proceeds will be for underground lines and will have very little maintenance costs. As the City annexes and allows new users onto the system, revenues will be increased due to the new users, the amount of which is currently undetermined.

- **Downtown Development Projects**

The operations and maintenance of improvements to the downtown and lakefront areas were separated into a new division in the Recreation Special Revenue Fund in fiscal year 2012 and is funded with a transfer from the Riverboat Gaming Fund. There is \$421,450 budgeted in the proposed fiscal year 2014 budget.

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 – 2014 ANNUAL BUDGET**

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.

During the past three years, purchases of vehicles, heavy machinery and equipment have been restricted to only absolute necessities, but deferrals can become cost prohibitive as maintenance cost increase. All equipment and vehicles are replacements of older units.

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.

The City entered into an agreement in FY 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 \$55,000 for the cost of a mechanic.

CITY OF LAKE CHARLES
FISCAL YEAR 2013-2014 ANNUAL BUDGET

DEPARTMENTAL CAPITAL OUTLAY SUMMARY

	<u>Budgeted Amount</u>
<u>FIRE DEPARTMENT</u>	
2 3/4 ton pickup trucks	\$ 50,000
Station 6 roof replacement	150,000
706 Enterprise Blvd. building renovations	50,000
Total Fire	<u>250,000</u>
<u>POLICE DEPARTMENT</u>	
10 police package Sedans	240,000
6 police package SUV	162,000
Total Police	<u>402,000</u>
<u>PUBLIC WORKS</u>	
<u>GENERAL FUND DIVISIONS</u>	
Streets:	
1 3/4 ton crew cab w/camper	28,000
1 bobcat compact excavator trackhoe	40,000
Total Streets	<u>68,000</u>
Trash:	
1 32 yd rear end loader	165,000
1 30 yd cherry picker	152,000
Incinerator floor repair	175,000
Total Trash	<u>492,000</u>
Solid Waste:	
3 30 yd side loader	<u>582,000</u>
Vehicle Maintenance:	
1 bulk fuel tank 3000 gal off road diesel	33,500
1 automated lube system	36,000
4 maintenance shop exhaust fans	30,000
2 200,000 btu heaters & installation	11,000
1 1/2 ton pickup	22,000
Total Vehicle Maintenance	<u>132,500</u>
Building Maintenance:	
1 mini seesnake 2/B&W monitor & VCR	<u>6,500</u>
Communication & Traffic:	
1 one ton cab and chassis pickup truck	25,000
1 3/4 ton extended cab truck	25,000
Total Communication & Traffic	<u>50,000</u>
Grounds Maintenance:	
1 1/2 ton short wheel base pickup	22,000

CITY OF LAKE CHARLES
FISCAL YEAR 2013-2014 ANNUAL BUDGET

DEPARTMENTAL CAPITAL OUTLAY SUMMARY

1 3/4 ton crew cab truck w/camper	28,000
3 60" propane or commercial riding mower	36,000
1 one ton dump truck w/dump body	50,000
1 14 yd flat bed truck	76,000
2 three-wheel sweepers	400,000
Total Grounds Maintenance	612,000
Total Public Works	1,943,000

PLANNING AND DEVELOPMENT

Planning Administration:

1 mid size SUV vehicle	15,000
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Permits:

1 mid size SUV vehicle	15,000
Total Planning & Development Department	30,000

GENERAL GOVERNMENT

Administration:

1 mid size vehicle	15,000
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IT:

1 IBM series server	50,000
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Total General Fund	2,690,000
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WASTE WATER FUND

3 1/2 ton single cab pickup w/toolboxes	69,000
2 3/4 ton crew cab pickup w/toolboxes	52,000
1 one ton crew cab equipped for body & crane	45,000
1 push camera	10,000
1 camera & equipment for camera van	70,000
1 seven yd single axle 25,500 gvw, hyd. Brakes dump truck	78,000
1 model G6-42A telehandler fork lift	136,000
Total Waste Water Fund	460,000

RECREATION FUND

Recreation Division:

2 one ton crew cab pickup	55,000
1 new ty-crop area top dresser	22,000
2 60" riding mowers w/canopies	18,000
1 stand behind aerator	10,000
3 rectangular shade systems	15,000
2 space jump water slides	14,000
6 5 roll 15' bleachers	30,000
Total Recreation Division	164,000

CITY OF LAKE CHARLES
FISCAL YEAR 2013-2014 ANNUAL BUDGET

DEPARTMENTAL CAPITAL OUTLAY SUMMARY

Lakefront/Downtown Development Division:

1 small used SUV vehicle	20,000
2 60" riding mowers	18,000
Total Lakefront/Downtown Development Division	<u>38,000</u>
 Total Recreation Fund	 <u>202,000</u>

POLICE GRANT FUNDS

soft body armour (50/50%)	33,582
PSGP FEMA radios (75/25%)	80,000
1 license plate reader (100/0)	38,124
1 patrol boat (100/0)	84,075
Total Police Grant Funds	<u>235,781</u>

WATER FUND

Water Production and Distribution:

1 one ton crewcab with dual tires/utility bed	40,000
4 1/2 ton regular cab short wheel base pickups w/tool box	92,000
1 small trackhoe	60,000
1 trailer for trackhoe	10,000
1 pavement breaker	30,000
various improvements	400,000
Total Water Production and Distribution	<u>632,000</u>

CIVIC CENTER

2 spotlights	32,000
staging	20,000
1 conveyor belt tray table	14,500
Total Civic Center Fund	<u>66,500</u>

GOLF COURSE FUND

1 spreader	7,500
1 rough mower	12,500
1 bed knife/reel grinder	20,500
Total Golf Course Fund	<u>40,500</u>

TRANSIT FUND

1 1/2 ton pickup truck	22,000
bus shelters	50,000
2 18-passenger para-transit buses	200,000
 1 28-passenger bus	 125,000
Total Transit Fund	<u>397,000</u>

TOTAL ALL FUNDS	<u>\$ 4,723,781.00</u>
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FIVE YEAR CAPITAL BUDGET

CITY OF LAKE CHARLES



CAPITAL IMPROVEMENT PROGRAM

2013 - 2019

**CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PROGRAM**

Description	Projected Costs	Category
CAPITAL PROJECTS		
<u>Local Road Improvement Projects from Capital Funds</u>		
<i>Projects currently in design, bid or construction phase:</i>		
Sale Road - Contraband to Hollyhill (\$3.9m federal funds + \$2.2m city funds)	6,100,000	Ongoing
Summit St - 3rd St. to 6th St. and 6th St. - Hunter St to McNabb ST	1,000,000	Ongoing
Hunter St. - 6th St. to 3rd St.	700,000	Ongoing
Holmes Street bridge removal	500,000	Ongoing
Vito St- Prater St to Albert St	450,000	Ongoing
Carr St- Vito St to Evans St.	113,600	Ongoing
6th Ave- Broad St to 3rd St	1,107,125	B
Sale Road (Burton Lane - W. Prien Lake Rd)	2,850,000	B
12th St- Ryan St to 1st Ave	2,218,800	B
Goos Blvd-Harless St to Fitzenreiter Rd	174,800	B
Enterprise Blvd - 12th St to Broad St.	2,084,800	B
18th St- 4th Ave to 7th Ave	2,222,750	B
6th Ave- 3rd St to 6th St	1,107,125	B
N. Booker - Ray St to N. Adam	477,000	B
Fitzenreiter Rd- Simmons St west to end	304,855	C
Common St- Prien Lake Rd to Alamo St	1,592,050	C
6th St- Ford St to Kirkman St	280,500	C
3rd St- Hwy 14 to 6th Ave	1,052,000	C
Orrin St-Opelousas St south to end	1,020,000	C
Boston Alley- Broad St to Mill St	3,281,000	C
13th St- 2nd Ave to 3rd Ave	330,000	C
13th St- 4th Ave to 3rd Ave	700,400	C
Griffin St- Hwy 171/MLK to Simmons St	799,200	C
14th St- 5th Ave to 7th Ave	1,088,000	C
St Mary Drive (loop)- Shattuck to Shattuck St.	1,918,450	C
13th St- 5th Ave to 4th Ave	1,139,000	C
Louisiana Ave - McNeese to end	125,000	C
Junior St - Knapp to Theriot	550,000	C
Courtney St. - N. Goos Blvd. to Prater St.	59,850	C
N. Adams St - Moeling St to Commercial St	213,200	C
N Adams St - End south to Geiffers St	394,000	C
N Adams St - Geiffers St south to end	170,000	C
N Adams St - Opelousas St to end	194,000	C
Raintree Cove	150,670	C
6th St- Kayouchee to McNabb St	256,400	C
Commercial St- Booker St to Lincoln St	509,200	C
Carriage Ln	136,260	C
Commercial St- Prater St to Malcolm St	524,400	C
Fitzenreiter Rd- Hwy 171 east to end	190,000	C
Lock Ln- Henderson Bayou to W. Prien Lake Rd	226,100	C
Morgan & Shaw St- Grein to 6th St	743,750	C
Hagan St- N. Goos Blvd to Prater St	252,000	C
Commercial St - Lincoln to N. Malcolm	258,800	C
River Ln	135,280	C
Ernest St-Glen St to W. 18th St	727,600	C
Winnie St- Sallier St to Louie St	926,500	C
Park Dr-Prien Lake Rd to end	122,265	C
Salene Dr - Big Lake Rd to end	96,900	C
Lisle Peters Road- Big Lake Road to end	1,815,600	C

Category Key:

Ongoing: Design, bid or construction phase

A-first or second year

B-second through fifth year

C-sixth or later years

D-contingent on external funding

**CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PROGRAM**

Description	Projected Costs	Category
Woodard St- N. Goos Blvd to Pear St.	462,800	C
2nd St- 6th Ave to 8th Ave	392,000	C
Riverside Dr- Shell Beach Dr to Sallier St	156,750	C
East Prien Lake Rd - Ryan St to HWY 14	2,200,000	C
Golf St	25,650	C
N. Adams - Booker to Hagan	215,100	C
Highway St	202,500	C
Comeaux St - N Grace to Dead End	283,500	C
N. Lyons - Jackson to Opelousas	380,250	C
Donateil - Cathy to Dead End	243,000	C
Sally Mae - Medora to Dead End	290,250	C
600 Block Sally Mae	480,250	C
1700 Block Harless	480,250	C
Franklin St - Opelousas to Jackson St	748,000	C
Fournet St - Enterprise to Blake St	1,156,000	C
Katherine - N. Lincoln to Dead End (possible turnaround)	253,350	C
N. Grace - Hwy St to Medora	489,600	C
South Pac Road - 2700 Block to Dead End	423,000	C
Cherry ST - Moeling St to See St	586,800	C
N. Adams - Geiffer to Dead End	193,050	C
Lynn - Hwy 171 to dead end	453,150	C
Poe - Hwy 171 to dead end	370,350	C
Increase Capacity or Road Extensions		
W. Prien Lake Rd. - Cove Ln. to Ihles Road	3,200,000	B/D
Ihles Rd. - W. Prien Lake Rd. to Country Club Rd.	4,362,400	C/D
W. Prien Lake Rd. - Cove Lane to Nelson Road	4,233,600	C/D
Vincent / Ham Reid Road extension	4,626,950	C/D
Enterprise Boulevard Phase II - Katherine to Fitzenreiter St.	12,000,000	C/D
Elliot Rd. - Country Club Rd. to Ham Reid Rd.	2,394,900	C/D
Lake St. - Waverly to McNeese St.	3,000,000	C/D

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**CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PROGRAM**

Description	Projected Costs	Category
Asphalt Overlay - City Wide		
See St - N. Booker to Sally Mae	145,540	Ongoing
Poplar - N. Booker to Sally Mae	146,300	Ongoing
Beam St - Mill St to Dead End	39,520	Ongoing
7th Ave - 2nd St. to Dead End	36,575	Ongoing
Brentwood St.	61,830	Ongoing
West, East and South Walton Streets	170,000	Ongoing
Briarfield St.	61,830	Ongoing
Fourden Ln.	61,830	Ongoing
Greenfield Circle	266,000	Ongoing
W. Autumnwood Lane	134,900	Ongoing
Springwood Lane	47,500	Ongoing
Stillwood Lane	79,800	Ongoing
Christina Lane	477,000	Ongoing
Katherine St. N. Booker to N. Lincoln	126,540	Ongoing
3rd Street - McNabb to Hwy 14	538,400	Ongoing
Happy Lane	175,500	Ongoing
Shellbeach Dr. - Clarence to Lake St.	431,015	Ongoing
Oak Creek Subdivision	164,000	Ongoing
Mignonette Lane - Nelson to Alma (includes drainage)	344,090	Ongoing
Alma Lane - Sale to Nelson (includes drainage)	344,215	Ongoing
Louisiana Ave- S of McNeese St to the end	124,925	Ongoing
 Heyd Park Subdivision	 475,000	 B
Shellbeach Dr. Lake to Marine	500,650	B
 Arterial/collector street repair	 1,700,000	 A
 Intersection Improvements		
Sale Rd at Lake St	187,000	Ongoing
Lake St. at 18th St. intersection	143,620	Ongoing
Kirkman at Alamo St.	143,620	Ongoing
5th Ave at Prien Lake Rd.	143,620	Ongoing
12th St (2nd-4th Ave) corridor and signal impr	300,000	Ongoing
Intersection improvements	450,000	Ongoing
Traffic circle study	50,000	A
Bauer at Enterprise Blvd.	50,000	A
Ernest St. at Sale St. intersection	350,000	B
Sallier St. at Lake St. Intersection	350,000	B
Nelson Road at Sale Road intersection	350,000	B
Bank St at 7th Street	240,000	B

Category Key:

Ongoing: Design, bid or construction phase

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**CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PROGRAM**

Description	Projected Costs	Category
<u>City Wide Master Plan - Sidewalks/Trails</u>		
CDBG Funds FY12	347,173	
Frugé St - South Side (Albert St to existing Sidewalk)		Ongoing
McNabb St - West Side (Frugé St to Broad St)		Ongoing
Broad St - North Side (Hwy 14 to McNabb)		Ongoing
Commercial St - South Side (N. Shattuck St to North Prater St)		Ongoing
CDBG Funds FY 2013 & 2014	550,000	A
City Funds		
Sidewalk Repairs - city wide	350,000	Ongoing
Sidewalk New Construction:		Ongoing
Watkins Streets	100,000	Ongoing
Safe routes Barbe Elementary	350,000	A
Lake St. - W. Sallier to Bayou Pines	37,880	A
Power Center Parkway - E. Prien To Charter School	236,800	A
5th Ave. Ph II - East side from Contraband Bayou to Life Cycle Fitness	95,000	AB
5th Ave. Ph III - East side from Van Buren to Life Cycle Fitness	88,000	AB
McNeese St, Nelson Rd to Weaver Rd	302,000	AB
McNeese St, SJ Welsh school to Nelson Rd	215,000	AB
 1st Ave Multi Use Trail - Broad to 12th St (includes state funds)	 810,000	 A
1st Ave Multi Use Trail - Broad to Winterhalter	250,000	A
Pedestrian and Bike Trail Phase 2 city-wide	2,000,000	BC

Category Key:
Ongoing: Design, bid or construction phase
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**CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PROGRAM**

Description	Projected Costs	Category
<u>Utility Improvements Water and Wastewater from Capital Funds</u>		
<u>Water Projects</u>		
City-wide water improvements	1,700,000	Ongoing
Identified projects:		
GH West Water Plant or Center West - replace water well	500,000	B
<u>Wastewater Projects</u>		
Contraband and Lake St. sewer rehab Phase 1	500,000	Ongoing
Sewer Plant Renovation Plants A and BC	350,000	Ongoing
Sewer Plant Renovation Plants A and BC and Transport line (\$21M DEQ loan)	23,000,000	Ongoing
Aeration and Digester basin clean outs- Plant A & BC	140,000	A
Line Rehab/Extensions:		
City-wide line improvements	2,800,000	Ongoing
Lift stations:		
3rd St. and 3rd Ave.	225,000	Ongoing
Penn St	350,000	Ongoing
12th St at Enterprise Blvd	350,000	Ongoing
Sale St. & Lake St. Station	875,000	Ongoing
North Terrace, Budweiser St.	100,000	Ongoing
Texas St	250,000	Ongoing
Plant B/C:		
Electrical Upgrade	160,000	A
Plant D:		
Phase 2 to enlarge capacity to ease other plants	15,000,000	C
Project Maintenance	1,000,000	AB
<u>Drainage Projects (contingent upon evaluation)</u>		
City-wide drainage improvements	1,100,000	Ongoing
700 Block of Adams	120,000	A
10th St - 8th Ave to 9th Ave	300,000	A
Goos and Mill intersection	300,000	A
11th Street - 6th Ave to 7th Ave	250,000	B
Enterprise - 5th St to 7th St	200,000	B
7th Ave. - north of 2nd St	350,000	B
2nd St. - 8th Ave. to 6th Ave.	350,000	B
3rd St. - McNabb St. to 6th Ave.	350,000	B
Foster St	300,000	B
Hagan St	300,000	B
Courtney St	300,000	B
<u>Recreation Program from Capital Funds</u>		
Recreation facility renovations & improvements - capital project funds	450,000	Ongoing
Tuten Park Phase 2	100,000	Ongoing
Riverside Park Phase 2	380,000	Ongoing

Category Key:

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**CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PROGRAM**

Description	Projected Costs	Category
<u>Downtown Development/Lakefront Improvements from Capital Funds</u>		
LA 385 Pedestrian & Bike Trail(TEP funds)Clarence-Ryan-Lakeshore N. to Broad	950,000	Ongoing
Clarence St. Lakeshore to Ryan St. utilities & landscaping augment LA 385 project	250,000	Ongoing
Gill St. - Ryan St. to Lakeshore Dr. improvements	50,000	Ongoing
Lakeshore Drive Traffic Calming	250,000	Ongoing
Site work - National Hurricane Museum Science Center (HUD & State funding)	900,000	Ongoing
LCCC Electrical upgrades/vendor stations along Lakeshore Drive	100,000	A
Civic Center Plaza - lighting, landscaping, fountain upgrade, irrigation	500,000	B
Tract One A: South Civic Center Dr./ Kirby St. connector	2,500,000	B
Lakeshore Drive Calming and Beautification	2,200,000	B
Mill St. connector including storm drainage	5,000,000	B
Long-range projects:	40,000,000	
North Civic Center Dr. - connector		C
East Civic Center Dr. - connector		C
Pine St. and Pryce St. connector including storm drainage		C
Python Coulee Walking Trail		C
North Bord du Lac Dr. reconfigure		C
Harbor/Marina		C
Shoreline Stabilization		C
<u>Economic Development from Capital Funds</u>		
Future Projects:		
Ameristar Casino-\$2M Eco Dvlmnt Bond, \$1M Utility Bond and \$4.5M Capital funds for infr	7,500,000	Ongoing
Morganfield Development	925,000	A
National Hurricane Museum (\$5M City Commitment)	65,000,000	C/D
Water and sewer infrastructure expansions	75,000,000	C/D
<u>Other City Capital Projects from Capital Funds</u>		
Projects currently in design, bid or construction phase:		
Civic Center renovations - theatre, exterior weatherization - CDBG recovery funds	3,800,000	Ongoing
City hall roof replacement	400,000	Ongoing
Transit Facility second floor build	250,000	Ongoing
City court building & leasehold improvements	5,000,000	Ongoing
Public Works complex improvements	3,200,000	Ongoing

Category Key:
Ongoing: Design, bid or construction phase
A-first or second year
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**CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PROGRAM**

Description	Projected Costs	Category
BOND PROJECTS		
<u>Local Road Improvement Projects from Bond Funds</u>		
Projects currently in design, bid or construction phase:		
Enterprise Boulevard Extension Phase 1 bond funds	11,900,000	Ongoing
Enterprise Boulevard Extension (Water & sewer bond funds)	1,300,000	Ongoing
Sallier St.- Lake St. to Marine (Includes \$1M city funds + \$5m bond funds available)	7,000,000	Ongoing
Sallier St. - Lake St. to Marine (Water & sewer city funds)	1,500,000	Ongoing
<u>State/Federal Highway Improvement Projects from Bond Funds</u>		
Projects currently in design, bid or construction phase:		
I-10 Service Roads - Ryan St to MLK Blvd	4,000,000	A
Possible/Eligible Projects:		
Ryan St. intersection at Sallier and 12th St. (possible use of bond funds)	1,000,000	AB
Country Club Rd. - Ihles Rd. to Nelson Rd., Nelson Rd. to Lake St.	4,000,000	AB
I-210 Service Roads - Legion St. to Broad St.	2,000,000	AB
West Prien Lake Rd. - Lake St. to Nelson Rd.	2,000,000	AB
<u>Utility Improvements Water and Wastewater from Bond Funds</u>		
<u>Water Projects</u>		
Projects currently in design, bid or construction phase:		
West Prien Lake Rd. - Hollyhill Rd. to west end of Hollyhill Plaza	125,000	Ongoing
Highway 14 - McNeese to Farm Road	300,000	Ongoing
<u>Wastewater Projects</u>		
Projects currently in design, bid or construction phase:		
Henderson Bayou	380,000	Ongoing
5th Ave. - Bankroft St. to Prejean St.	1,000,000	A
Small Bayou forcemain	240,000	A
Sugarloaf Treatment Plant Diversion	337,000	A
<u>City Park Development Program from Bond Funds</u>		
Future Projects:		
City Park Program - bond proceeds North Beach (includes \$450,000 Capital funds)	950,000	BC
<u>Downtown/Economic Development/Lakefront improvements from Bond Funds</u>		
Current Projects (includes portions of city capital funds and other grant funding):		
Ryan St Streetscape - Clarence St. to Pine St.	6,900,000	Ongoing
Ryan St Ph II - from Clarence St. to Pithon Coulee Bridge	500,000	Ongoing
Streetscape - from Mill St to Ann	500,000	Ongoing
Mill St - City Parking Lot	400,000	Ongoing
Gill St. Extension (includes \$1.4M DRU funds, \$900k bond utility funds, \$500K city)	2,800,000	Ongoing
Bord du Lac Amphitheatre	7,000,000	A
<u>Economic Development from Bond Funds</u>	1,500,000	A

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CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PROGRAM
PROJECTED AVAILABLE FUNDS

Description	Projected Available	Subsequent Years Projections					
	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Sales tax .28% revenue	\$ 5,712,000	\$ 5,826,240	\$ 5,942,765	\$ 6,061,620	\$ 6,182,852	\$ 6,306,510	\$ 6,432,640
Video Poker revenue	480,000	480,000	480,000	480,000	480,000	480,000	480,000
Riverboat gaming tax available for Capital Projects	4,050,000	5,100,000	6,720,000	6,921,600	7,129,248	7,271,833	7,417,270
Interest earnings	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Wastewater Fund transfer	4,000,000	2,500,000	900,000	2,000,000	900,000	2,000,000	900,000
Capital Improvement Fee - water/wastewater fee	440,000	453,200	466,796	480,800	495,224	510,081	525,383
Community Development Block Grant Funds	251,497	300,000	300,000	300,000	300,000	300,000	300,000
Parish Transportation Fund	-	-	-	500,000	-	500,000	-
Department of Transportation (TIP Federal Funding)	300,000	352,000	-	-	-	-	-
State of LA - Dept. Culture, Recreation & Tourism	-	150,000	-	-	-	-	-
Safe Routes to School Grant	-	350,000	-	-	-	-	-
Capital Project fund balance reserves	700,000	-	-	-	-	-	-
Total	<u>\$ 16,033,497</u>	<u>\$ 15,611,440</u>	<u>\$ 14,909,561</u>	<u>\$ 16,844,020</u>	<u>\$ 15,587,324</u>	<u>\$ 17,468,423</u>	<u>\$ 18,155,292</u>

EXHIBITS

**SUMMARY OF BUDGETED PERSONNEL AND
POSITION TOTALS**

DETAILED PERSONNEL ROSTER

GLOSSARY OF TERMS

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

SUMMARY BUDGETED PERSONNEL AND POSITION TOTALS
ALL DEPARTMENTS AND FUNDS

	BUDGETED 2002-2003		BUDGETED 2006-2007		BUDGETED 2010-2011		BUDGETED 2012-2013		ADOPTED 2013-2014	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
GENERAL FUND										
GENERAL GOVERNMENT										
Mayor's Office	4	0	4	0	5	0	5	0	5	0
City Council	1	7	1	8	1	8	1	8	1	8
City Marshal	13	0	13	0	12	0	12	0	12	0
City Court	15	2	15	4	16	2	16	2	16	2
Legal Services	6	2	6	3	6	3	6	3	6	3
General Government	<u>39</u>	<u>11</u>	<u>39</u>	<u>15</u>	<u>40</u>	<u>13</u>	<u>40</u>	<u>13</u>	<u>40</u>	<u>13</u>
FINANCE										
Administration Services	2	0	2	0	2	0	2	0	2	0
Accounting	11	0	11	0	11	0	11	0	11	0
Purchasing	5	0	5	0	5	0	5	0	5	0
Finance	<u>18</u>	<u>0</u>	<u>18</u>	<u>0</u>	<u>18</u>	<u>0</u>	<u>18</u>	<u>0</u>	<u>18</u>	<u>0</u>
HUMAN RESOURCES-TOTAL	<u>5</u>	<u>0</u>	<u>5</u>	<u>0</u>	<u>4</u>	<u>0</u>	<u>4</u>	<u>0</u>	<u>4</u>	<u>0</u>
FIRE - TOTAL	<u>147</u>	<u>0</u>	<u>190</u>	<u>0</u>	<u>182</u>	<u>0</u>	<u>182</u>	<u>0</u>	<u>182</u>	<u>0</u>
POLICE	182	0	194	0	187	0	187	0	187	0
POLICE - TOTAL	<u>182</u>	<u>0</u>	<u>194</u>	<u>0</u>	<u>187</u>	<u>0</u>	<u>187</u>	<u>0</u>	<u>187</u>	<u>0</u>
PUBLIC WORKS										
Administration	7	0	13	0	14	0	14	0	14	0
Streets	59	0	26	2	25	0	25	0	25	0
Recycling/Trash Collection	40	0	34	0	29	0	29	0	29	0
Solid Waste - General	16	0	16	0	14	0	14	0	14	0
Vehicle Maintenance	26	0	24	0	24	0	24	0	24	0
Building Maintenance	9	0	13	0	13	0	13	0	13	0
Communication & Traffic	9	1	8	0	8	0	8	0	8	0
Grounds Maintenance	0	0	32	0	30	0	30	0	30	0
Public Works	<u>166</u>	<u>1</u>	<u>166</u>	<u>2</u>	<u>157</u>	<u>0</u>	<u>157</u>	<u>0</u>	<u>157</u>	<u>0</u>
PLANNING & DEVELOPMENT										
Planning Administration	8	0	8	0	5	0	6	0	6	0
Permit Center	13	0	13	2	12	2	11	2	11	2
Downtown Development 0713	0	0	0	0	3	0	3	0	3	0
Planning & Development	<u>21</u>	<u>0</u>	<u>21</u>	<u>2</u>	<u>20</u>	<u>2</u>	<u>20</u>	<u>2</u>	<u>20</u>	<u>2</u>

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

*Includes Position Added Temporarily

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

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

	BUDGETED 2002-2003		BUDGETED 2006-2007		BUDGETED 2010-2011		BUDGETED 2012-2013		ADOPTED 2013-2014	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
GENERAL FUND CONTINUED										
GENERAL SERVICES										
Administration	7	0	8	0	6	0	6	0	4	0
Building Services	8	0	6	2	3	2	3	2	3	2
Printing Services	3	0	3	0	3	0	3	0	5	0
Information Systems	6	1	4	1	4	1	4	1	4	1
Downtown Dev. District	1	0	0	0	0	0	0	0	0	0
Community Service Grants	0	0	0	0	3	0	3	0	3	0
General Services	<u>25</u>	<u>1</u>	<u>21</u>	<u>3</u>	<u>19</u>	<u>3</u>	<u>19</u>	<u>3</u>	<u>19</u>	<u>3</u>
SUBTOTAL-GENERAL FUND	603	13	654	22	627	18	627	18	627	18
OTHER FUNDS										
Waste Water (Public Works)	59	4	64	0	65	0	65	0	65	0
Recreation (Comm. Services)	39	0	39	0	38	0	37	0	37	0
Recreation (Lakefront/Downtown)	0	0	0	0	0	0	1	0	1	0
Police Grants	0	0	0	0	0	0	2	0	2	0
Community Development (PIng)	3	0	3	0	3	0	3	0	3	0
Amencorps Grant (Comm. Ser.)	1	0	1	0	1	0	1	0	1	0
Transit (Public Works)	19	0	19	0	19	0	19	0	19	0
Civic Center (Comm. Services)	20	1	20	1	21	0	21	0	21	0
Golf Course (Comm. Services)	15	4	15	2	11	2	10	2	10	2
Water Utility (Public Works)	55	2	56	2	55	2	55	2	55	2
Utility Bus. Office (Finance)	12	0	12	0	12	0	12	0	12	0
Risk Management (Gen. Serv.)	7	0	7	0	7	0	7	0	7	0
SUBTOTAL - OTHER FUNDS	230	11	236	5	232	4	233	4	233	4
TOTAL	833	24	890	27	859	22	860	22	860	22

NOTE: Personnel counts exclude temporary and seasonal employees.

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

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

DETAILED PERSONNEL ROSTER

Position Title	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Adjusted Budget 2012 - 2013	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
Mayor's Office					
Mayor	1	1	1	1	0.0%
City Administrator	1	1	1	1	0.0%
Specialist, Management	1	1	0	0	-100.0%
Specialist, Project	0	0	1	1	N/A
Assistant, Administrative	1	1	1	1	0.0%
Clerk, Administrative I	0	0	0	0	N/A
Clerk, Administrative III	1	1	1	1	0.0%
Total	5	5	5	5	0.0%
City Council					
Council Person (7 Part-Time)	3.5	3.5	3.5	3.5	0.0%
Clerk, Administrative III	0.5	0.5	0.5	0.5	0.0%
Clerk of the Council	1	1	1	1	0.0%
Total	5	5	5	5	0.0%
City Marshal					
City Marshal	1	1	1	1	0.0%
Marshal, Deputy I	7	7	7	7	0.0%
Marshal, Deputy II	1	1	1	1	0.0%
Marshal, Deputy	1	1	1	1	0.0%
Assistant, Administrative	2	2	2	2	0.0%
Total	12	12	12	12	0.0%
City Court					
City Judge	1	1	1	1	0.0%
Manager, Management Info System	1	1	1	1	0.0%
Comptroller, City Court	1	1	1	1	0.0%
Clerk, Judges	1	1	1	1	0.0%
Clerk, Deputy I	3	3	3	3	0.0%
Clerk, Deputy II	4	4	3	3	-25.0%
Clerk, Deputy III	2	2	3	3	50.0%
Clerk, Deputy IV	2	2	2	2	0.0%
Clerk, Chief of Violations	1	1	1	1	0.0%
Clerk, Chief of Civil	1	1	1	1	0.0%
Total	17	17	17	17	0.0%
Legal Services					
Secretary, Legal II	1	1	1	1	0.0%
Criminal Assistant II	0	0	1	1	N/A
Coordinator, Criminal Office	2	1	1	1	0.0%
Criminal Assistant I	2	3	2	2	-33.3%
Manager, Criminal Office	1	1	1	1	0.0%
City Prosecutor, Assistant	0.5	0.5	0.5	0.5	0.0%
City Prosecutor	0.5	0.5	0.5	0.5	0.0%
Clerk, Administrative III	0.5	0.5	0.5	0.5	0.0%
Total	7.5	7.5	7.5	7.5	0.0%
Finance Administration					
Director, Finance	1	1	1	1	0.0%
Assistant, Administrative	1	1	1	1	0.0%
Total	2	2	2	2	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

DETAILED PERSONNEL ROSTER

Position Title	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Adjusted Budget 2012 - 2013	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
Accounting					
Accountant I	2	2	3	3	50.0%
Accountant II	1	1	1	1	0.0%
Accountant III	1	1	1	1	0.0%
Manager, Accounting	1	1	1	1	0.0%
Clerk, Administrative II	1	1	0	0	-100.0%
Clerk, Administrative III	0	0	1	1	N/A
Account Representative I	1	1	0	0	-100.0%
Account Representative II	2	2	2	2	0.0%
Account Representative III	2	2	2	2	0.0%
Total	11	11	11	11	0.0%
Purchasing					
Buyer I	0	0	1	1	N/A
Buyer II	1	1	0	0	-100.0%
Buyer III	1	1	1	1	0.0%
Manager, Purchasing	1	1	1	1	0.0%
Clerk, Administrative I	1	1	1	1	0.0%
Account Representative II	1	1	1	1	0.0%
Total	5	5	5	5	0.0%
Human Resources					
Director, Personnel	1	1	1	1	0.0%
Clerk, Administrative II	0	0	0	0	N/A
Clerk, Administrative III	1	1	1	1	0.0%
Coordinator, Benefits	1	1	1	1	0.0%
Coordinator, Training	0	0	0	0	N/A
Supervisor, Human Resources	1	1	1	1	0.0%
Total	4	4	4	4	0.0%
Fire Administration					
Secretary to the Chief	1	1	1	1	0.0%
Clerks, Records	1	1	1	1	0.0%
Chief, Fire	1	1	1	1	0.0%
Assistant, Admin/Fire	1	1	1	1	0.0%
Account Representative III	1	1	1	1	0.0%
Total	5	5	5	5	0.0%
Fire Suppression					
Firefighter	15	19	25	25	31.6%
Firefighter 1st Class	31	22	18	18	-18.2%
Firefighter 1st Class/Driver Qualify	7	11	6	6	-45.5%
Driver, Fire	48	48	48	48	0.0%
Chief, District/Fire	9	10	10	10	0.0%
Chief, Assistant/Fire	3	3	3	3	0.0%
Captain, Fire	48	48	51	51	6.3%
Total	161	161	161	161	0.0%
Fire Support					
Inspector, Chief Fire	1	1	1	1	0.0%
Inspector, Fire Prevention	2	2	2	2	0.0%
Officer, Training	1	1	1	1	0.0%
Officer, Chief Training	2	1	1	1	0.0%
Officer, Communications	4	4	4	4	0.0%
Officer, Chief Communications	1	1	1	1	0.0%
Officer, Research & Planning	1	1	1	1	0.0%
Captain, Fire	0	1	1	1	0.0%
Clerk, Records	2	2	2	2	0.0%
Mechanic, Civil Service	1	1	1	1	0.0%
Mechanic, Master	1	1	1	1	0.0%
Total	16	16	16	16	0.0%

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

DETAILED PERSONNEL ROSTER

Position Title	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Adjusted Budget 2012 - 2013	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
Police Administration					
Chief, Police	1	1	1	1	0.0%
Major, Police	1	1	1	1	0.0%
Deputy Chief of Police	3	3	3	3	0.0%
Secretary To The Chief	1	1	1	1	0.0%
Total	6	6	6	6	0.0%
Police Service					
Captain, Police	4	4	5	5	25.0%
Lieutenant, Police	15	14	14	14	0.0%
Sergeant, Police	35	36	36	36	0.0%
Corporal, Police	61	59	59	59	0.0%
Officer, Police	34	36	34	34	-5.6%
Officer, Evidence	2	4	5	5	25.0%
Clerk, Records	14	13	12	12	-7.7%
Officer, Communications	13	13	14	14	7.7%
Specialist, Computer Support II	1	1	1	1	0.0%
Clerk, Administrative II	1	0	0	0	N/A
Clerk, Administrative III	1	1	1	1	0.0%
Total	181	181	181	181	0.0%
Public Works Administration					
Buyer III	0	0	0	0	N/A
Buyer II	1	1	1	1	0.0%
Assistant, Administrative	1	1	1	1	0.0%
Specialist, Project	3	3	2	2	-33.3%
Director, Public Works	1	1	1	1	0.0%
Director, Assistant Public Works	1	1	1	1	0.0%
Engineer, City Assistant	1	1	1	1	0.0%
Officer, Ordinance Enforcement	1	1	1	1	0.0%
Coordinator, Utility & Maintenance	1	1	1	1	0.0%
Technical, Assistant	0	0	2	2	N/A
Clerk, Administrative I	1	2	2	2	0.0%
Clerk, Administrative II	2	1	1	1	0.0%
Clerk, Administrative III	1	1	0	0	-100.0%
Total	14	14	14	14	0.0%
Streets					
Worker, General Maintenance I	5	7	6	6	-14.3%
Worker, General Maintenance II	3	3	4	4	33.3%
Worker, General Maintenance III	4	3	3	3	0.0%
Foreman, General Maintenance	2	2	2	2	0.0%
Worker, Trades I	0	0	0	0	N/A
Worker, Trades II	2	1	1	1	0.0%
Operator, Large Equipment I	2	2	2	2	0.0%
Operator, Large Equipment II	4	4	4	4	0.0%
Foreman, Equipment Operator	1	1	1	1	0.0%
Supervisor, Maintenance	2	2	2	2	0.0%
Total	25	25	25	25	0.0%
Solid Waste-Trash Collection					
Clerk, Administrative I	1	1	1	1	0.0%
Worker, General Maintenance I	8	8	8	8	0.0%
Worker, General Maintenance II	1	1	1	1	0.0%
Operator, Large Equipment I	16	16	16	16	0.0%
Operator, Large Equipment II	1	1	1	1	0.0%
Supervisor, Maintenance	1	1	1	1	0.0%
Superintendent, Maintenance	1	1	1	1	0.0%
Total	29	29	29	29	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

DETAILED PERSONNEL ROSTER

Position Title	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Adjusted Budget 2012 - 2013	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
Solid Waste-General					
Worker, General Maintenance I	0	1	1	1	0.0%
Worker, General Maintenance II	2	1	1	1	0.0%
Operator, Large Equipment I	11	11	11	11	0.0%
Supervisor, Maintenance	1	1	1	1	0.0%
Total	14	14	14	14	0.0%
Vehicle Maintenance					
Buyer III	1	1	1	1	0.0%
Clerk, Parts	2	2	2	2	0.0%
Coordinator, Parts	1	1	1	1	0.0%
Supervisor, Automotive Maintenance	0	0	0	0	N/A
Clerk, Administrative I	0	0	0	0	N/A
Clerk, Administrative II	1	1	1	1	0.0%
Worker, Trades I	3	2	2	2	0.0%
Worker, Trades II	0	0	0	0	N/A
Foreman, Trades	1	1	0	0	-100.0%
Mechanic I	3	5	5	5	0.0%
Service Writer	1	1	1	1	0.0%
Mechanic II	4	3	3	3	0.0%
Mechanic III	3	3	3	3	0.0%
Foreman, Mechanical	2	2	2	2	0.0%
Supervisor, Technical	1	1	1	1	0.0%
Superintendent, Maintenance	1	1	1	1	0.0%
Superintendent, Technical	0	0	1	1	N/A
Total	24	24	24	24	0.0%
Building Maintenance					
Worker, General Maintenance I	3	3	3	3	0.0%
Worker, General Maintenance II	1	1	1	1	0.0%
Worker, Trades I	1	1	1	1	0.0%
Worker, Trades II	3	2	1	1	-50.0%
Worker, Trades III	3	4	6	6	50.0%
Worker, Trades IV	1	1	0	0	-100.0%
Supervisor, Maintenance	1	1	1	1	0.0%
Total	13	13	13	13	0.0%
Communication & Traffic					
Worker, Trades II	4	4	3	3	-25.0%
Supervisor, Maintenance	1	1	1	1	0.0%
Technician I	1	1	1	1	0.0%
Technician II	1	1	1	1	0.0%
Foreman, Technical	1	1	1	1	0.0%
Foreman, Trades	0	0	1	1	N/A
Total	8	8	8	8	0.0%
Grounds Maint/Beautification					
Worker, General Maintenance I	11	10	10	10	0.0%
Worker, General Maintenance II	6	6	6	6	0.0%
Worker, General Maintenance III	4	4	3	3	-25.0%
Foreman, General Maintenance	2	2	3	3	50.0%
Foreman, Trades	0	1	1	1	0.0%
Operator, Large Equipment I	6	6	7	7	16.7%
Supervisor, Maintenance	0	0	0	0	N/A
Superintendent, Maintenance	1	1	0	0	-100.0%
Total	30	30	30	30	0.0%
Planning Administration					
Assistant, Administrative	1	1	1	1	0.0%
Specialist, Project	1	1	1	1	0.0%
Director, Asst Planning	1	1	1	1	0.0%
Officer, Ordinance Enforcement	1	1	1	1	0.0%
Planner, Senior	0	1	1	1	0.0%
Director, City Planning	1	1	1	1	0.0%
Total	5	6	6	6	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

DETAILED PERSONNEL ROSTER

Position Title	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Adjusted Budget 2012 - 2013	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
Permit Center					
Inspector, Property Standard I	1.5	1.5	0	0	-100.0%
Inspector, Property Standard II	1	1	2.5	2.5	150.0%
Clerk, Administrative I	2	2	2	2	0.0%
Clerk, Administrative II	1	1	0	0	-100.0%
Clerk, Administrative III	1	1	1	1	0.0%
Officer, Code Enforcement I	0	0	1	1	N/A
Officer, Code Enforcement II	3.5	3.5	2.5	2.5	-28.6%
Officer, Code Enforcement IV	1	1	1	1	0.0%
Officer, Code Enforcement III	1	1	2	2	100.0%
Specialist, Project	1	0	0	0	N/A
Total	13	12	12	12	0.0%
Downtown/Lakefront Dev Planning					
Secretary, Legal II	1	1	1	1	0.0%
Specialist, Project	1	1	1	1	0.0%
Director Exec LC Downtown Developmt	1	1	1	1	0.0%
Total	3	3	3	3	0.0%
General Services Administration					
Specialist, Network & Computer I	1	1	0	0	-100.0%
Specialist, Project	3	2	2	2	0.0%
Clerk, Administrative II	1	1	1	1	0.0%
Comm Service Program Coordinator	0	1	1	1	0.0%
Manager, Communications	1	1	0	0	-100.0%
Total	6	6	4	4	-33.3%
Building Services					
Worker, General Maintenance I	1	1	1	1	0.0%
Worker, General Maintenance II	0	0	0	0	N/A
Worker, General Maintenance III	1	1	1	1	0.0%
Worker, Trades II	0.5	0.5	0.5	0.5	0.0%
Worker, Trades IV	0.5	0.5	0.5	0.5	0.0%
Foreman, Trades	1	1	1	1	0.0%
Total	4	4	4	4	0.0%
Printing Services					
Manager, Printing & Communication	1	1	1	1	0.0%
Specialist, Network & Computer I	0	0	1	1	N/A
Coordinator, Printing & Communication	1	1	1	1	0.0%
Clerk, Administrative I	1	1	2	2	100.0%
Total	3	3	5	5	66.7%
Information Systems					
Specialist, Computer Support I	0.5	0.5	0.5	0.5	0.0%
Analyst, Systems	1	1	1	1	0.0%
Specialist, Computer Systems	1	1	1	1	0.0%
Specialist, Network & Computer I	1	1	1	1	0.0%
Director, Management Info Systems	1	1	1	1	0.0%
Total	4.5	4.5	4.5	4.5	0.0%
Community Service Grants					
Assistant, Administrative	1	1	1	1	0.0%
Specialist, Management	1	1	1	1	0.0%
Clerk, Administrative II	1	1	1	1	0.0%
Total	3	3	3	3	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

DETAILED PERSONNEL ROSTER

Position Title	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Adjusted Budget 2012 - 2013	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
Wastewater					
Director, Assistant Public Works	1	1	1	1	0.0%
Clerk, Administrative III	1	1	1	1	0.0%
Worker, General Maintenance I	1	0	0	0	N/A
Worker, General Maintenance III	0	0	0	0	N/A
Worker, Trades I	1	3	3	3	0.0%
Worker, Trades II	5	5	6	6	20.0%
Worker, Trades III	1	1	1	1	0.0%
Worker, Trades IV	2	2	1	1	-50.0%
Foreman, Trades	3	3	3	3	0.0%
Operator, Large Equipment I	3	3	4	4	33.3%
Operator, Large Equipment II	6	5	4	4	-20.0%
Mechanic II	4	3	4	4	33.3%
Mechanic III	5	5	4	4	-20.0%
Technician I	13	12	13	13	8.3%
Technician II	7	8	7	7	-12.5%
Technician III	3	4	4	4	0.0%
Foreman, Technical	4	4	4	4	0.0%
Supervisor, Technical	4	4	4	4	0.0%
Superintendent, Technical	1	1	1	1	0.0%
Total	65	65	65	65	0.0%
Recreation					
Assistant, Administrative	1	1	1	1	0.0%
Specialist, Project	1	1	1	1	0.0%
Supervisor, Recreation Area	2	2	2	2	0.0%
Coordinator, Community Center I	4	4	4	4	0.0%
Coordinator, Community Center II	3	3	3	3	0.0%
Director, Asst II Rec/Parks	1	1	1	1	0.0%
Director, Community Services	1	1	1	1	0.0%
Clerk, Administrative II	2	2	1	1	-50.0%
Clerk, Administrative III	1	1	1	1	0.0%
Worker, General Maintenance I	3	3	7	7	133.3%
Worker, General Maintenance II	8	7	6	6	-14.3%
Worker, General Maintenance III	0	0	0	0	N/A
Foreman, General Maintenance	1	2	1	1	-50.0%
Worker, Trades I	0	1	0	0	-100.0%
Worker, Trades II	1	0	0	0	N/A
Worker, Trades III	1	1	1	1	0.0%
Foreman, Trades	1	1	1	1	0.0%
Foreman, Ball Field Crew	0	0	1	1	N/A
Operator, Large Equipment I	3	0	0	0	N/A
Operator, Large Equipment II	0	3	2	2	-33.3%
Supervisor, Maintenance	2	2	2	2	0.0%
Superintendent, Maintenance	1	1	1	1	0.0%
Total	37	37	37	37	0.0%
Recreation					
Worker, General Maintenance I	0	0	1	1	N/A
Worker, General Maintenance II	1	1	0	0	-100.0%
Total	1	1	1	1	0.0%
COPS HIRING GRANT					
Officer, Police	2	2	2	2	0.0%
Total	2	2	2	2	0.0%
Community Development					
Specialist, CD Senior Program	1	1	1	1	0.0%
Account Representative II	0	0	1	1	N/A
Account Representative III	1	1	0	0	-100.0%
Total	2	2	2	2	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET**

DETAILED PERSONNEL ROSTER

Position Title	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Adjusted Budget 2012 - 2013	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
HUD Housing Programs					
Inspector, CD Project	1	1	1	1	0.0%
Total	1	1	1	1	0.0%
AmeriCorps Grant					
Specialist, Project	1	1	1	1	0.0%
Total	1	1	1	1	0.0%
Transit Operations					
Manager, Transit	1	1	1	1	0.0%
Clerk, Administrative I	0	0	1	1	N/A
Clerk, Administrative II	1	1	0	0	-100.0%
Operator, Large Equipment I	13	13	13	13	0.0%
Operator, Large Equipment II	1	1	1	1	0.0%
Supervisor, Maintenance	2	2	2	2	0.0%
Total	18	18	18	18	0.0%
Transit Planning/Maintenance					
Supervisor, Maintenance	1	1	1	1	0.0%
Total	1	1	1	1	0.0%
Water Utility					
Clerk, General	0	0.5	0.5	0.5	0.0%
Engineer, City Assistant	1	1	1	1	0.0%
Coordinator, Lab Operations	1	1	1	1	0.0%
Clerk, Administrative I	2.5	1	1	1	0.0%
Clerk, Administrative II	1	2	2	2	0.0%
Clerk, Administrative III	0	0	0	0	N/A
Worker, General Maintenance I	0.5	0.5	0.5	0.5	0.0%
Worker, Trades I	1	4	4	4	0.0%
Worker, Trades II	17	16	16	16	0.0%
Worker, Trades III	2	3	4	4	33.3%
Foreman, Trades	5	5	5	5	0.0%
Operator, Large Equipment I	2	1	0	0	-100.0%
Mechanic II	4	4	4	4	0.0%
Foreman, Mechanical	2	2	2	2	0.0%
Technician I	4	5	5	5	0.0%
Technician II	7	4	4	4	0.0%
Technician III	1	1	1	1	0.0%
Foreman, Technical	1	1	1	1	0.0%
Supervisor, Technical	3	3	3	3	0.0%
Superintendent, Technical	1	1	1	1	0.0%
Total	56	56	56	56	0.0%
Water Utility-Business Office					
Accountant III	1	1	1	1	0.0%
Manager, Business Office	1	1	1	1	0.0%
Account Representative I	4	4	4	4	0.0%
Account Representative II	4	4	3	3	-25.0%
Account Representative III	2	2	3	3	50.0%
Total	12	12	12	12	0.0%

CITY OF LAKE CHARLES
FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

DETAILED PERSONNEL ROSTER

Position Title	Actual Fiscal Year 2011 - 2012	Adopted Budget 2012 - 2013	Adjusted Budget 2012 - 2013	Adopted Budget 2013 - 2014	% Change Adopted '13 to Adopted '14
Civic Center					
Accountant I	1	1	1	1	0.0%
Accountant II	1	1	1	1	0.0%
Supervisor, Food & Beverage	1	1	1	1	0.0%
Supervisor, Theater	1	1	1	1	0.0%
Director, Civic Center	1	1	1	1	0.0%
Director, Asst Civic Center	1	1	1	1	0.0%
Clerk, Administrative II	2	2	1	1	-50.0%
Clerk, Administrative III	0	0	1	1	N/A
Worker, General Maintenance I	1	1	1	1	0.0%
Worker, General Maintenance II	6	6	7	7	16.7%
Worker, General Maintenance III	0	0	0	0	N/A
Foreman, General Maintenance	4	4	3	3	-25.0%
Worker, Trades IV	1	1	1	1	0.0%
Supervisor, Maintenance	1	1	1	1	0.0%
Total	21	21	21	21	0.0%
Golf Course					
Cashier	1	1	1	1	0.0%
Pro, Assistant Golf I	0	0	0	0	N/A
Superintendent, Greens	0	0	0	0	N/A
Director, Asst Golf Course	1	1	1	1	0.0%
Manager, Golf Operations	1	1	1	1	0.0%
Worker, General Maintenance I	4	3	3	3	0.0%
Worker, General Maintenance II	1	1	1	1	0.0%
Foreman, General Maintenance	0	0	0	0	N/A
Superintendent, Maintenance	1	1	1	1	0.0%
Technician, Chemical & Irrigation	0	1	1	1	0.0%
Mechanic I	0	0	0	0	N/A
Mechanic, Golf Equipment	1	1	1	1	0.0%
Coordinator, Food & Beverage	1	1	1	1	0.0%
Golf Pro	1	0	0	0	N/A
Total	12	11	11	11	0.0%
Risk Management					
Attorney, Assistant City	2	2	2	2	0.0%
Director, Assistant Human Resources	0	0	1	1	N/A
Secretary, Legal II	1	1	1	1	0.0%
Assistant, Administrative	0	1	1	1	0.0%
Coordinator, Benefits	1	0	0	0	N/A
Supervisor, Health & Safety	1	1	1	1	0.0%
Coordinator, Health & Safety	1	1	1	1	0.0%
Adjuster, Claims	1	1	0	0	-100.0%
Total	7	7	7	7	0.0%
Total Personnel Roster	871.00	871.00	871.00	871.00	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2013-2014 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.

EMPLOYEE (FRINGE) BENEFITS: Amounts paid in 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 2013-2014 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.

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.

MERS: Municipal Employees Retirement System

MILL: The thousandth part of a dollar used in calculating property taxes.

**CITY OF LAKE CHARLES
FISCAL YEAR 2013-2014 ANNUAL BUDGET**

GLOSSARY OF TERMS

MILLAGE: A sum or total number of mills.

MPERS: Municipal Police Employee Retirement System

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

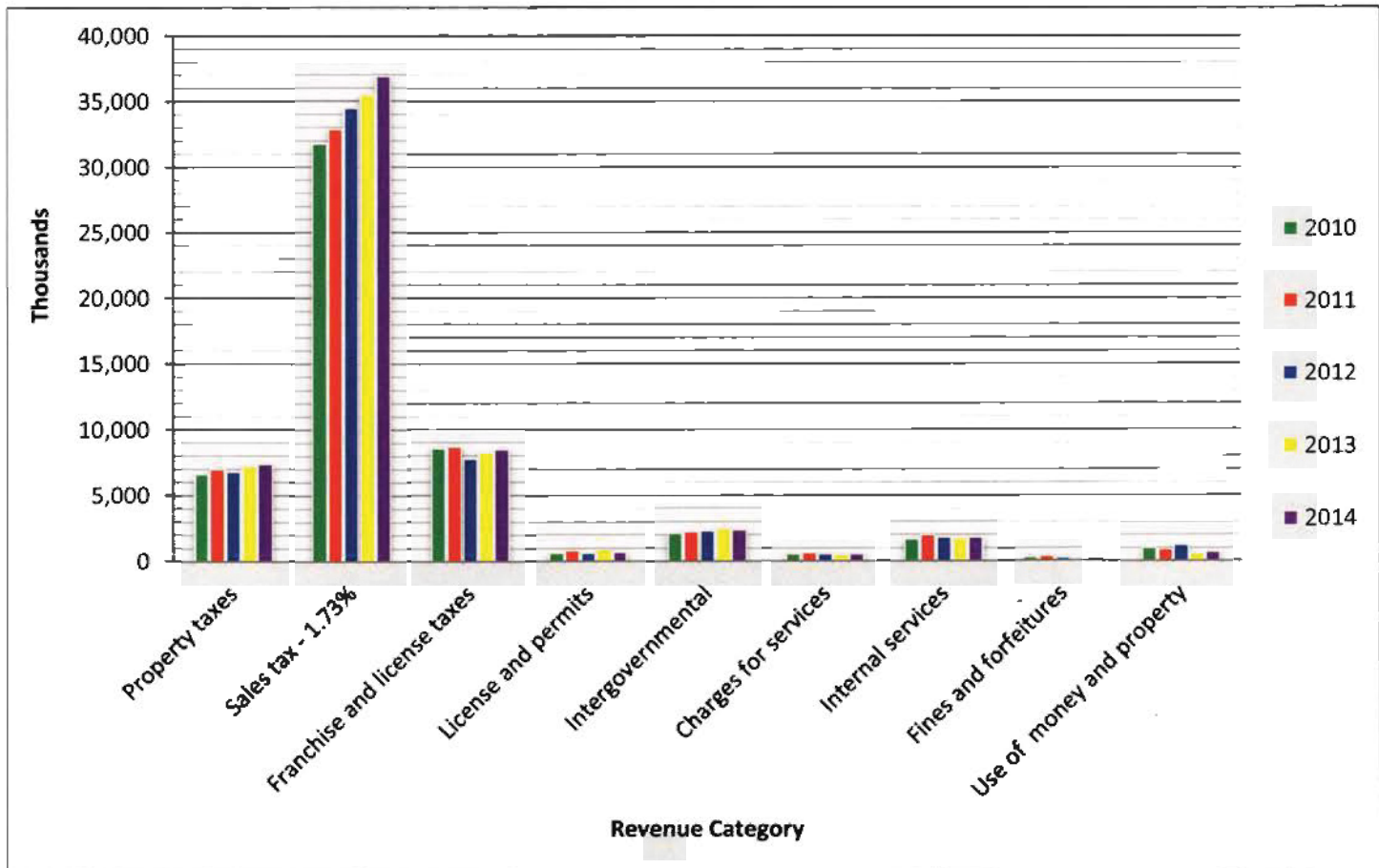
MISCELLANEOUS STATISTICS

CITY OF LAKE CHARLES

FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

GENERAL FUND REVENUE COMPARISON

Revenue	Actual Fiscal Year 2009-2010	Actual Fiscal Year 2010-2011	Actual Fiscal Year 2011-2012	Projected Results EOY 2012-2013	Adopted Budget 2013-2014
Property taxes	\$ 6,643,589	\$ 7,056,124	\$ 6,839,069	\$ 7,263,752	\$ 7,415,738
Sales tax - 1.73%	31,801,654	32,862,214	34,496,943	35,485,631	36,905,052
Franchise and license taxes	8,598,250	8,673,231	7,818,513	8,264,791	8,480,000
License and permits	654,832	846,040	653,215	927,923	742,650
Intergovernmental	2,141,856	2,273,107	2,335,189	2,553,479	2,439,712
Charges for services	633,667	665,969	616,413	585,111	589,900
Internal services	1,705,536	2,039,630	1,810,504	1,775,327	1,826,500
Fines and forfeitures	338,073	383,268	311,388	225,227	308,500
Use of money and property	1,042,346	908,179	1,274,544	611,433	746,200
Total operating revenues	<u>\$ 53,559,803</u>	<u>\$ 55,707,762</u>	<u>\$ 56,155,778</u>	<u>\$ 57,692,674</u>	<u>\$ 59,454,252</u>

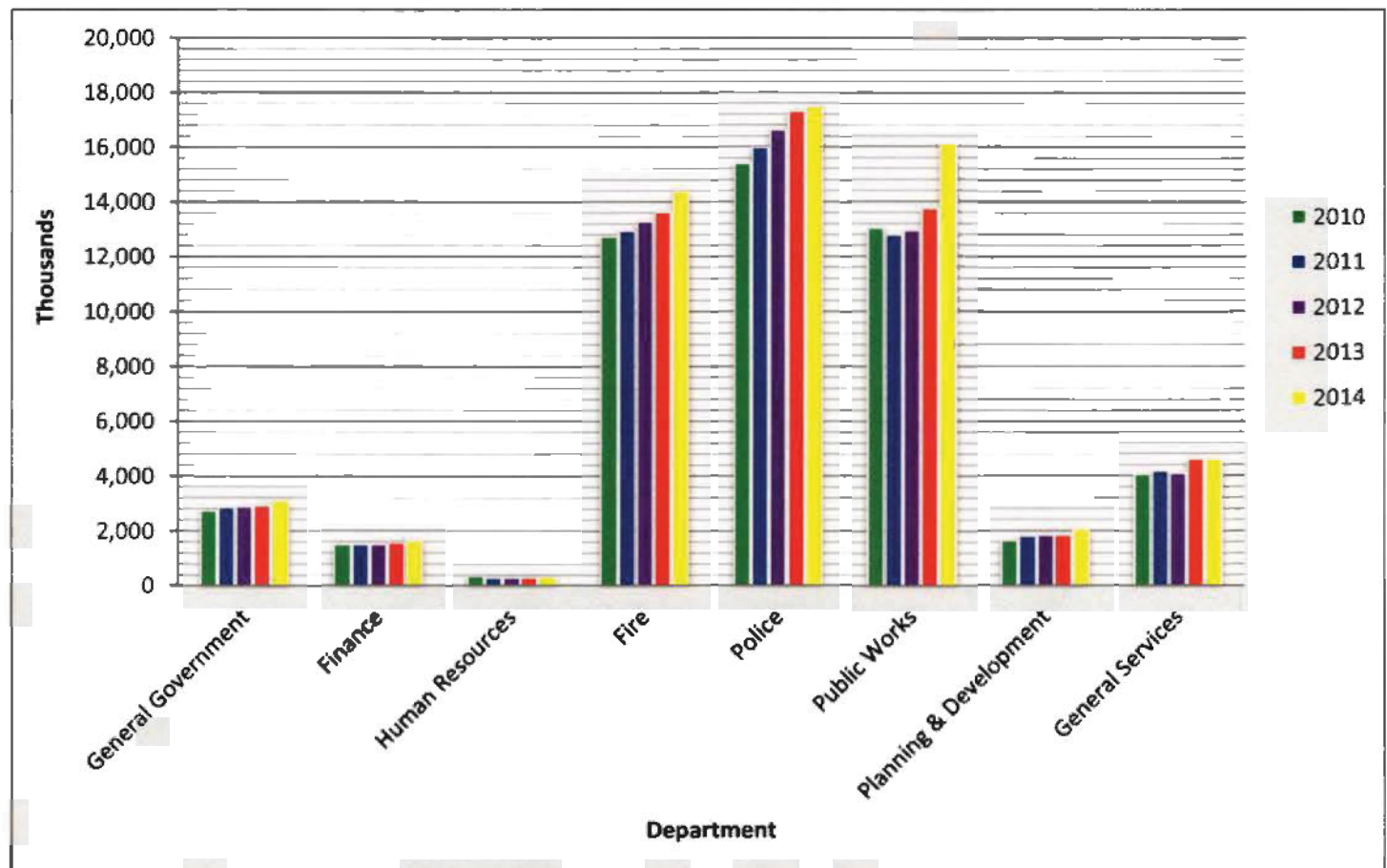


CITY OF LAKE CHARLES

FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

GENERAL FUND EXPENDITURE COMPARISON BY DEPARTMENT

Department	Actual Fiscal Year 2009-2010	Actual Fiscal Year 2010-2011	Actual Fiscal Year 2011-2012	Projected Results EOY 2012-2013	Adopted Budget 2013-2014
General Government	\$ 2,727,390	\$ 2,857,661	\$ 2,876,354	\$ 2,925,026	\$ 3,090,306
Finance	1,496,010	1,488,860	1,498,360	1,562,909	1,629,743
Human Resources	352,726	313,431	312,168	314,819	340,408
Fire	12,729,943	12,940,075	13,293,542	13,637,059	14,389,668
Police	15,414,907	15,982,659	16,636,870	17,295,861	17,490,210
Public Works	13,027,247	12,804,988	12,941,624	13,730,839	16,108,880
Planning & Development	1,644,818	1,815,148	1,850,969	1,838,314	2,050,287
General Services	4,063,229	4,168,193	4,070,563	4,629,270	4,605,962
Operating expenses	51,456,270	52,371,015	53,480,450	55,934,097	59,705,464
Transfers * not included below	4,793,493	4,603,715	4,258,521	4,158,870	4,217,148
Total expenditures	\$ 56,249,763	\$ 56,974,730	\$ 57,738,971	\$ 60,092,967	\$ 63,922,612

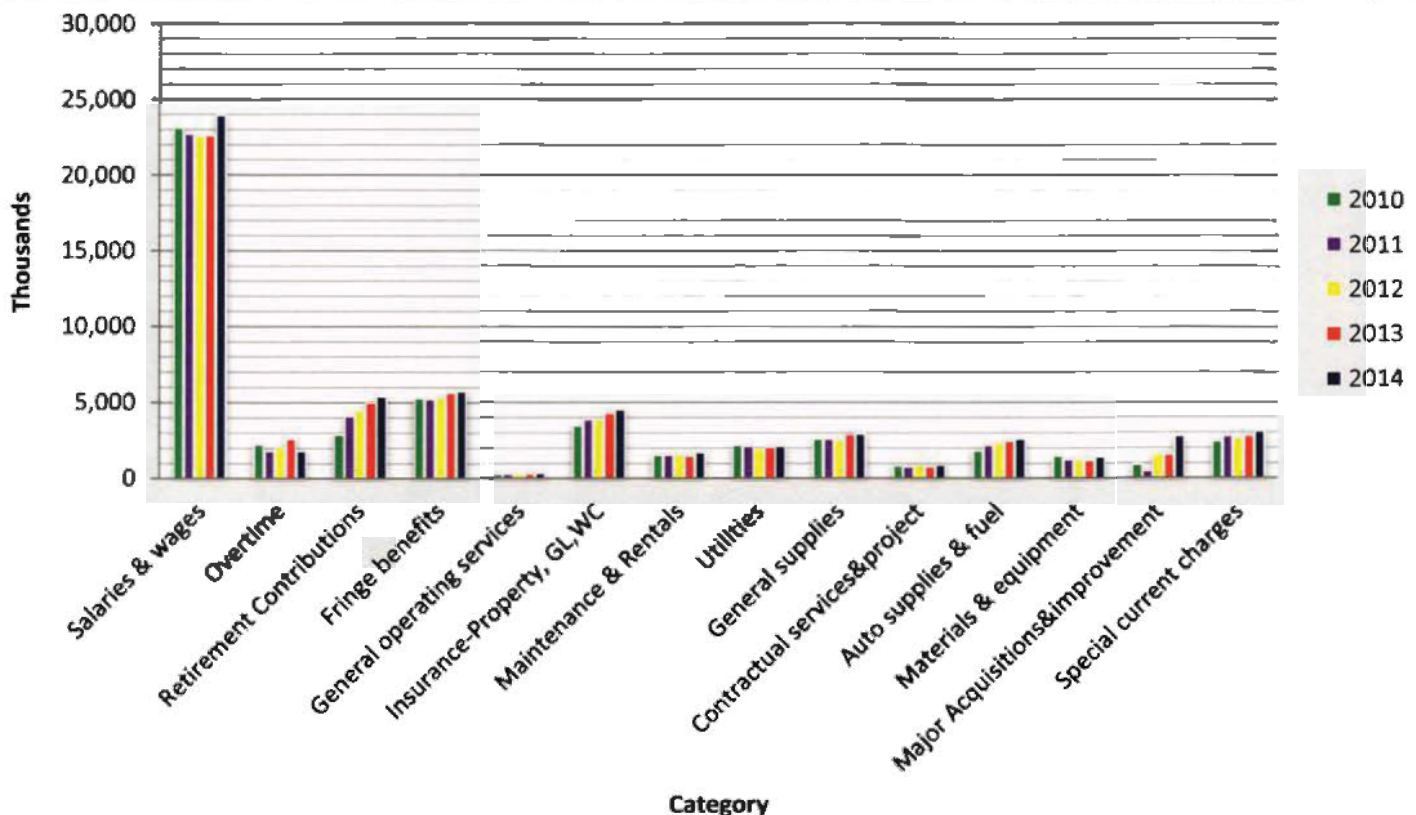


CITY OF LAKE CHARLES

FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

GENERAL FUND EXPENDITURE COMPARISON BY CATEGORY

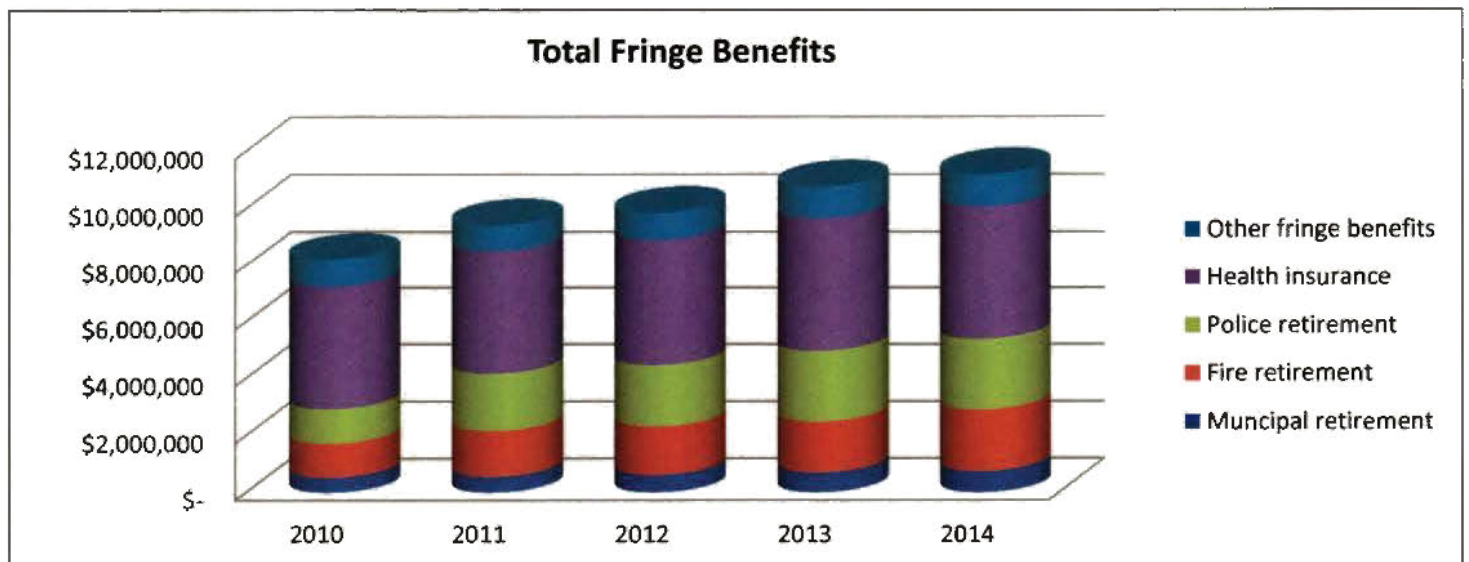
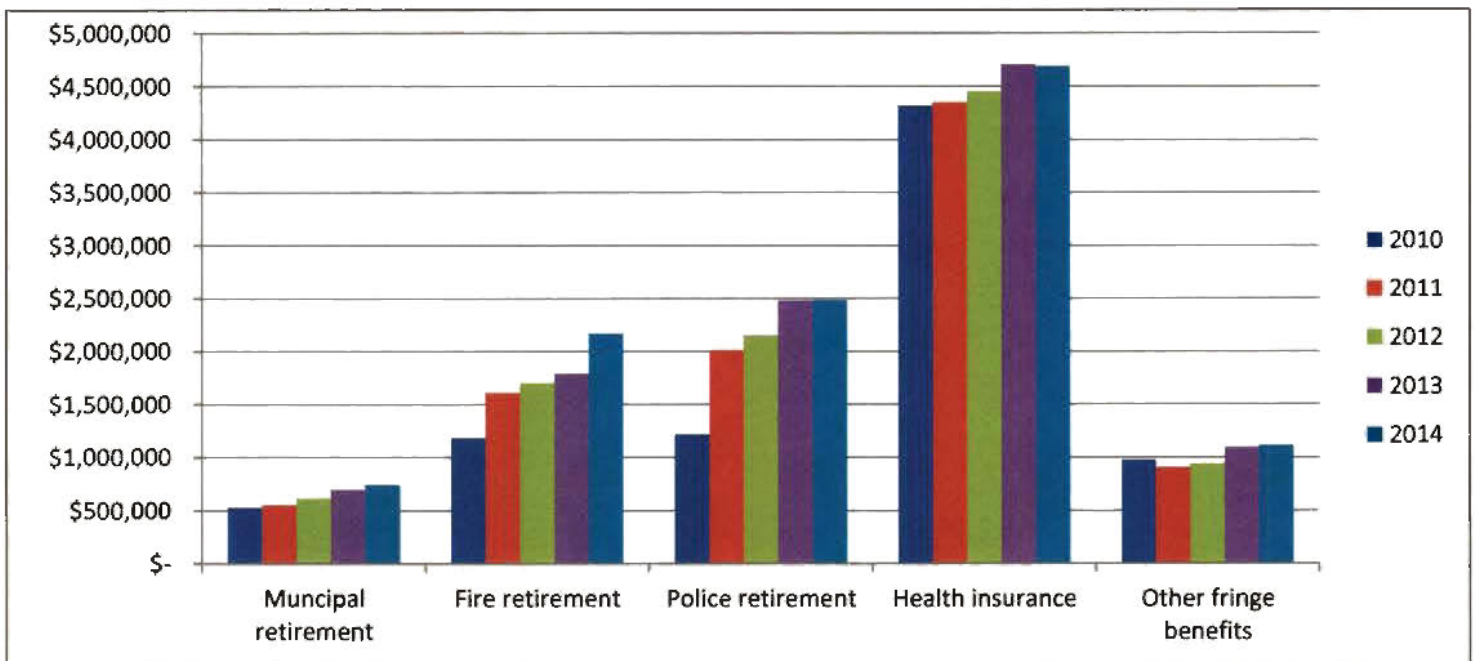
Expenditure Category	Actual Fiscal Year 2009-2010	Actual Fiscal Year 2010-2011	Actual Fiscal Year 2011-2012	Projected Results EOY 2012-2013	Adopted Budget 2013-2014
Salaries & wages	\$ 23,155,644	\$ 22,746,904	\$ 22,553,370	\$ 22,620,715	\$ 23,986,440
Overtime	2,252,227	1,875,290	2,105,320	2,632,851	1,847,350
Retirement Contributions	2,934,508	4,164,055	4,479,245	4,988,190	5,407,000
Fringe benefits	5,288,698	5,260,019	5,380,433	5,648,993	5,790,430
General operating services	359,148	347,096	341,860	345,656	408,320
Insurance-Property, GL,WC	3,487,291	3,927,336	3,919,225	4,313,741	4,562,623
Maintenance & Rentals	1,568,452	1,589,147	1,590,678	1,496,914	1,749,700
Utilities	2,217,387	2,137,351	1,944,936	2,082,684	2,156,020
General supplies	2,639,349	2,615,362	2,530,277	2,915,833	2,979,565
Contractual services&project	875,088	815,392	854,007	813,329	929,100
Auto supplies & fuel	1,840,737	2,215,205	2,386,402	2,493,591	2,605,200
Materials & equipment	1,473,378	1,267,234	1,225,820	1,236,534	1,447,150
Major Acquisitions&improvement	949,180	508,365	1,537,130	1,557,057	2,779,791
Special current charges	2,415,183	2,812,036	2,631,747	2,788,009	3,056,775
Operating expenses	51,456,270	52,280,792	53,480,450	55,934,097	59,705,464
Transfers * not included below	4,793,493	4,693,938	4,258,521	4,158,870	4,217,148
Total expenditures	\$ 56,249,763	\$ 56,974,730	\$ 57,738,971	\$ 60,092,967	\$ 63,922,612



CITY OF LAKE CHARLES FISCAL YEAR 2013 - 2014 ANNUAL BUDGET

GENERAL FUND EXPENDITURE FRINGE BENEFIT COSTS

Fringe Benefits	Actual	Actual	Actual	Adopted	Adopted
	Fiscal Year	Fiscal Year	Fiscal Year	Budget	Budget
	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
Municipal retirement	\$ 530,133	\$ 553,705	\$ 614,932	\$ 696,810	\$ 741,900
Fire retirement	1,183,016	1,606,797	1,700,880	1,792,430	2,167,600
Police retirement	1,217,553	2,011,950	2,152,254	2,481,800	2,485,500
Health insurance	4,318,680	4,346,953	4,451,483	4,708,650	4,689,200
Other fringe benefits	973,824	904,669	940,129	1,093,280	1,113,230
Total fringe benefit costs	\$ 8,223,206	\$ 9,424,074	\$ 9,859,678	\$ 10,772,970	\$ 11,197,430



CITY OF LAKE CHARLES, LOUISIANA

Net Assets by Component
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Governmental activities				
Invested in capital assets, net of related debt	\$ 116,656	\$ 152,255	\$ 168,278	\$ 185,082
Restricted	10,613	19,721	12,216	10,597
Unrestricted	71,044	57,247	64,114	60,816
Total governmental activities net assets	<u>\$ 198,313</u>	<u>\$ 229,223</u>	<u>\$ 244,608</u>	<u>\$ 256,495</u>
Business-type activities				
Invested in capital assets, net of related debt	\$ 51,769	\$ 51,800	\$ 50,605	\$ 51,436
Unrestricted	5,609	4,661	8,442	14,154
Total governmental activities net assets	<u>\$ 57,378</u>	<u>\$ 56,461</u>	<u>\$ 59,047</u>	<u>\$ 65,590</u>
Primary Government				
Invested in capital assets, net of related debt	\$ 168,425	\$ 204,055	\$ 218,883	\$ 236,518
Restricted	10,613	19,721	12,216	10,597
Unrestricted	76,653	61,908	72,556	74,950
Total governmental activities net assets	<u>\$ 255,691</u>	<u>\$ 285,684</u>	<u>\$ 303,655</u>	<u>\$ 322,065</u>

* Note GASB 34 adopted in 2003

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
\$ 160,853	\$ 200,193	\$ 204,550	\$ 216,618	\$ 223,583	\$ 225,587
48,485	42,220	30,622	60,553	51,978	39,888
64,136	48,188	62,216	31,362	44,864	66,672
<u>\$ 273,474</u>	<u>\$ 290,601</u>	<u>\$ 297,388</u>	<u>\$ 308,533</u>	<u>\$ 320,425</u>	<u>\$ 332,147</u>
\$ 59,165	\$ 66,241	\$ 67,502	\$ 68,319	\$ 66,627	\$ 68,959
5,716	555	2,363	2,851	5,584	7,909
<u>\$ 64,881</u>	<u>\$ 66,796</u>	<u>\$ 69,865</u>	<u>\$ 71,170</u>	<u>\$ 72,211</u>	<u>\$ 76,868</u>
\$ 220,018	\$ 266,434	\$ 272,052	\$ 284,937	\$ 290,210	\$ 294,546
48,485	42,220	30,622	60,553	51,978	39,888
69,852	48,743	64,579	34,213	50,448	74,581
<u>\$ 338,355</u>	<u>\$ 357,397</u>	<u>\$ 367,253</u>	<u>\$ 379,703</u>	<u>\$ 392,636</u>	<u>\$ 409,015</u>

CITY OF LAKE CHARLES, LOUISIANA

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Expenses										
Governmental activities:										
General government	\$ 4,038,040	\$ 4,018,106	\$ 3,812,105	\$ 4,024,194	\$ 4,102,319	\$ 4,158,299	\$ 4,428,106	\$ 4,565,486	\$ 4,585,082	\$ 4,644,212
Public safety	21,844,723	24,747,219	26,919,170	29,515,842	28,708,138	28,400,481	30,691,441	29,211,079	28,681,562	30,667,312
Public works	20,060,175	21,492,315	20,693,262	28,642,450	24,449,739	26,341,091	26,204,810	24,948,706	30,294,422	29,047,659
Planning and development	2,041,589	2,300,829	2,308,019	2,325,223	2,729,542	3,011,317	2,420,483	2,855,462	3,195,533	2,981,902
General services	2,918,382	3,287,536	3,428,701	6,975,121	5,901,532	5,201,297	7,819,930	7,327,977	4,384,287	5,428,845
Community services	4,832,960	4,564,296	4,928,356	10,314,122	5,814,605	5,658,398	6,101,747	5,699,264	6,936,038	6,730,143
Interest in long-term debt	698,206	787,407	1,074,675	1,324,532	1,997,185	2,850,831	2,703,667	3,396,559	3,935,479	4,053,332
Total governmental activities	\$ 56,434,075	\$ 61,197,708	\$ 63,164,288	\$ 83,121,484	\$ 73,703,060	\$ 75,621,714	\$ 80,370,184	\$ 78,004,533	\$ 82,012,403	\$ 83,553,405
Business-type activities										
Civic center	2,824,504	2,884,374	2,987,398	2,813,459	3,101,741	3,274,154	3,265,481	3,734,478	3,575,028	3,356,078
Golf course	1,140,382	1,108,015	1,185,076	1,192,880	1,299,432	1,247,986	1,480,511	1,432,343	1,495,425	1,489,217
Transit	1,423,950	1,472,038	1,481,491	1,662,242	1,996,952	2,540,820	2,359,228	2,038,547	2,215,223	2,298,862
Water	6,744,973	6,844,008	7,045,612	7,757,623	8,144,570	8,829,630	9,139,256	8,645,421	8,948,287	8,967,466
Total business-type activities	\$ 12,133,809	\$ 12,308,435	\$ 12,699,577	\$ 13,426,204	\$ 14,542,695	\$ 15,892,590	\$ 16,244,476	\$ 15,850,789	\$ 16,233,963	\$ 16,111,623
Total primary government	\$ 68,567,884	\$ 73,506,143	\$ 75,863,865	\$ 96,547,688	\$ 88,245,755	\$ 91,514,304	\$ 96,614,660	\$ 93,855,322	\$ 98,246,366	\$ 99,665,028
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 3,915,263	\$ 4,214,680	\$ 4,188,998	\$ 4,431,182	\$ 4,874,140	\$ 4,855,947	\$ 5,126,923	\$ 5,091,090	\$ 5,432,955	\$ 5,067,281
Public works	4,408,335	4,968,936	5,516,777	5,618,552	5,691,800	8,066,296	8,215,969	9,006,678	10,317,926	11,146,171
Other activities	622,125	642,863	804,172	886,296	1,221,578	1,165,914	911,091	1,030,878	1,123,347	1,106,880
Operating grants and contributions	3,228,119	3,866,738	5,168,349	15,728,027	3,968,837	5,920,889	3,801,382	4,426,140	4,505,960	5,037,836
Capital grants and contributions	3,534,093	655,627	802,681	5,076,055	4,472,089	2,917,678	4,913,193	5,685,329	5,843,875	2,991,355
Total govtmtl activity prgm revenues	\$ 15,707,935	\$ 14,348,844	\$ 16,480,977	\$ 31,740,112	\$ 20,228,444	\$ 22,926,724	\$ 22,968,558	\$ 25,240,115	\$ 27,224,063	\$ 25,349,523
Business-type activities:										
Charges for services:										
Civic center	920,085	911,255	845,555	533,072	932,746	915,970	1,047,163	930,113	968,296	975,050
Golf course	1,069,405	1,010,247	1,038,192	1,009,908	1,046,555	985,883	1,126,764	905,153	928,512	844,392
Transit	75,269	66,577	73,227	62,086	80,615	85,792	62,810	81,418	98,804	115,597
Water	6,320,793	6,691,436	6,898,120	6,379,993	6,286,427	6,936,227	7,586,073	8,925,396	10,333,108	10,644,220
Operating grants and contributions	678,085	764,235	798,193	1,287,219	1,272,010	1,157,412	1,198,730	1,307,484	1,411,923	1,422,853
Capital grants and contributions	303,005	-	-	5,293,304	256,761	1,213,667	1,510,505	1,698,748	736,314	3,184,780
Total business-type prgm revenues	\$ 9,366,642	\$ 9,443,750	\$ 9,653,287	\$ 14,565,582	\$ 9,875,114	\$ 11,292,951	\$ 12,532,045	\$ 13,848,312	\$ 14,476,957	\$ 17,186,892
Total primary government program revenues	\$ 25,074,577	\$ 23,792,594	\$ 26,134,264	\$ 46,305,694	\$ 30,103,558	\$ 34,219,675	\$ 35,500,603	\$ 39,688,427	\$ 41,701,020	\$ 42,536,415

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Net (expense)/revenue										
Governmental activities	\$ (40,726,140)	\$ (46,848,864)	\$ (46,683,311)	\$ (51,381,372)	\$ (53,474,616)	\$ (52,694,990)	\$ (57,401,626)	\$ (52,764,418)	\$ (54,788,340)	\$ (58,203,882)
Business-type activities	(2,767,167)	(2,864,685)	(3,046,290)	1,139,378	(4,667,581)	(4,599,639)	(3,712,431)	(2,002,477)	(1,757,006)	1,075,269
Total primary government net expenses	\$ (43,493,307)	\$ (49,713,549)	\$ (49,729,601)	\$ (50,241,994)	\$ (58,142,197)	\$ (57,294,629)	\$ (61,114,057)	\$ (54,766,895)	\$ (56,545,346)	\$ (57,128,613)

General Revenues and Other Changes in Net Assets

Governmental activities										
Taxes										
Property taxes	\$ 5,755,614	\$ 5,888,574	\$ 5,895,575	\$ 5,953,207	\$ 6,536,673	\$ 6,612,603	\$ 7,348,241	\$ 7,489,471	\$ 7,923,348	\$ 7,707,653
Sales taxes	33,219,743	36,119,596	38,271,946	47,667,615	44,710,221	45,584,783	45,149,671	41,585,781	43,127,692	45,659,894
Franchise taxes	4,729,600	4,856,252	5,099,288	6,038,709	5,821,514	6,842,265	5,446,301	5,702,863	5,787,057	4,873,591
Riverboat taxes	6,429,373	6,682,497	7,706,108	3,024,702	6,961,367	8,399,666	9,099,030	8,959,034	9,113,904	9,713,282
Grants and contributions not restricted										
to specific programs	179,446	187,044	180,156	205,557	284,017	195,018	201,846	198,471	190,806	3,462,831
Interest and investment earnings	1,834,301	1,636,726	1,680,895	3,465,720	5,258,465	4,781,799	2,638,358	1,728,068	1,089,127	575,503
Miscellaneous	1,492,275	1,865,920	8,330,043	2,652,685	2,902,648	3,717,359	859,064	1,206,950	2,194,144	1,479,307
Gain (loss) on sales of capital assets	497,377	85,290	4,700	28,100	102,703	67,296	-	-	-	-
Transfers	(1,489,496)	(1,315,990)	(5,100,256)	(5,767,780)	(2,124,636)	(6,378,347)	(6,554,391)	(3,060,758)	(2,746,015)	(3,545,790)
Total governmental activities	52,648,233	56,005,909	62,068,455	63,268,515	70,452,972	69,822,442	64,188,110	63,909,880	66,680,063	69,926,271
Business-type activities:										
Grants and contributions not restricted										
to specific programs	200,000	479,765	200,000	190,000	200,000	200,000	200,000	200,000	-	-
Interest and investment earnings	102,706	122,601	147,277	362,990	589,768	181,262	26,597	46,565	52,549	35,695
Miscellaneous	65,200	28,095	184,062	640,010	1,064,948	252,500	-	-	-	-
Gain (loss) on sales of capital assets	(10,573)	1,647	-	(1,577,138)	-	(497,393)	-	-	-	-
Transfers	1,489,496	1,315,990	5,100,256	5,767,780	2,124,636	6,378,347	6,554,391	3,060,758	2,746,015	3,545,790
Total business-type activities	1,846,829	1,948,098	5,631,595	5,383,642	3,979,352	6,514,716	6,780,988	3,307,323	2,798,564	3,581,485
Total primary government	\$ 54,495,062	\$ 57,954,007	\$ 67,700,050	\$ 68,652,157	\$ 74,432,324	\$ 76,337,158	\$ 70,969,098	\$ 67,217,203	\$ 69,478,627	\$ 73,507,756

Change in Net Assets										
Governmental activities	\$ 11,922,093	\$ 9,157,045	\$ 15,385,144	\$ 11,887,143	\$ 16,978,356	\$ 17,127,452	\$ 6,786,484	\$ 11,145,462	\$ 11,891,723	\$ 11,722,389
Business-type activities	(920,338)	(916,587)	2,585,305	6,523,020	(688,229)	1,915,077	3,068,557	1,304,846	1,041,558	4,656,754
Total primary government	\$ 11,001,755	\$ 8,240,458	\$ 17,970,449	\$ 18,410,163	\$ 16,290,127	\$ 19,042,529	\$ 9,855,041	\$ 12,450,308	\$ 12,933,281	\$ 16,379,143

* Note GASB 34 adopted in 2003.

CITY OF LAKE CHARLES, LOUISIANA

Governmental Activities Tax 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)	Riverboat Gaming Tax	Electric Utility Franchise	Gas Utility Franchise	Cable Television Franchise
2003	\$ 5,755,614	\$ 14,738,034	\$ 14,738,034	\$ 3,680,714	\$ 6,429,373	\$ 3,689,830	\$ 540,348	\$ 499,422
2004	5,888,574	15,935,923	15,935,923	3,962,435	6,682,497	3,816,930	506,134	533,188
2005	5,895,575	16,905,803	16,905,803	4,226,453	7,706,108	4,037,249	515,915	546,124
2006	5,953,207	21,069,476	21,069,476	5,267,376	3,024,702	4,854,764	659,837	524,107
2007	6,536,673	19,604,922	19,604,747	4,901,540	6,961,367	4,521,714	671,183	628,617
2008	6,612,603	20,048,716	20,048,779	5,012,194	8,399,666	5,215,659	632,849	993,758
2009	7,348,241	19,767,418	19,767,417	4,932,015	9,099,020	3,964,234	588,931	893,136
2010	7,489,471	18,382,454	18,382,454	4,595,619	8,959,034	4,183,356	590,275	929,232
2011	7,923,348	18,994,509	18,994,509	4,750,340	9,113,904	4,346,623	483,307	957,127
2012	7,707,653	19,940,426	19,940,425	4,985,113	9,713,282	3,463,387	405,302	1,004,902
projected 2013	7,263,752	20,511,923	20,511,923	5,181,708	9,683,585	3,587,408	396,650	1,021,557
proposed 2014	7,415,738	21,332,400	21,332,400	5,333,100	9,800,000	3,800,000	400,000	1,030,000

Notes: L'Auberge du lac Casino opened in May 2005.

Hartsh's Riverboat closed in September 2005 after sustaining damage from Hurricane Rita.

Beginning fiscal year 2007, the City has entered into a Cooperative Endeavor Agreement with the Calcasieu Parish Policy Jury to pool gaming on a parish-wide basis.

A new cable television franchise agreement was entered into at the beginning of fiscal year 2008.

2009 property tax revenues reflect the reassessment of property in 2008.

CITY OF LAKE CHARLES, LOUISIANA

Fund Balances of Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)
(amounts expressed in thousands)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Fund										
Reserved	\$ 624,873	\$ 267,009	\$ 215,028	\$ 864,493	\$ 1,999,645	\$ 3,289,392	\$ 230,186	\$ 297,834		
Unreserved	24,036,617	25,481,201	27,722,313	26,835,936	29,486,833	28,820,688	28,007,800	25,483,998		
Nonspendable									\$ 486,580	\$ 543,389
Committed									2,895,603	2,567,929
Unassigned									21,932,680	22,245,646
Total General Fund	24,661,490	25,748,210	27,937,341	27,700,429	31,486,478	32,110,080	28,237,986	25,781,832	25,314,863	25,356,964
All other governmental funds										
Reserved	7,485,682	3,876,713	8,525,787	6,437,907	14,060,057	23,285,955	19,013,569	16,022,853		
Unreserved, reported in:										
Special revenue funds	10,661,898	9,327,261	9,699,426	10,774,273	10,620,548	8,778,666	12,922,418	14,598,101		
Capital projects funds	53,762,855	42,344,021	33,283,507	28,477,469	59,084,997	51,085,939	43,174,593	77,320,653		
Nonspendable									27,460	51,623
Restricted									44,338,979	31,731,731
Committed									51,269,454	50,934,223
Assigned									8,388,325	12,033,195
Total all other governmental funds	71,910,435	55,547,995	51,508,720	45,689,649	83,765,602	83,150,560	75,110,580	107,941,607	104,024,218	94,750,772
Total all governmental funds	\$ 96,571,925	\$ 81,296,205	\$ 79,446,061	\$ 73,390,078	\$ 115,252,080	\$ 115,260,640	\$ 103,348,566	\$ 133,723,439	\$ 129,339,081	\$ 120,107,736

* The increases in fund balance in fiscal years 2003, 2007, and 2010 are due primarily to unspent bond proceeds from issues during the period for capital projects.

* Note GASB 54 adopted in 2011.

CITY OF LAKE CHARLES, LOUISIANA

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Revenues:										
Taxes	\$ 47,714,962	\$ 50,815,251	\$ 54,186,267	\$ 58,915,721	\$ 60,340,385	\$ 62,863,828	\$ 63,906,886	\$ 60,681,304	\$ 62,638,371	\$ 65,208,410
Licenses and permits	5,219,813	5,502,441	5,589,731	6,760,340	6,710,807	7,635,503	6,104,766	6,357,695	6,633,096	5,526,807
Intergovernmental	7,648,860	4,978,600	6,774,038	18,151,628	5,636,828	9,417,429	8,851,035	10,830,886	10,759,547	8,264,523
Charges for services	6,031,983	6,695,931	7,425,881	7,497,818	8,334,042	10,232,457	10,440,834	11,300,612	13,134,106	13,680,453
Fines and forfeitures	234,003	253,528	257,762	257,462	276,359	306,694	322,461	338,073	383,267	311,388
Miscellaneous	4,419,902	3,283,237	2,880,461	8,508,921	9,886,132	6,600,618	4,582,043	2,708,846	2,826,993	2,351,245
Total revenues	71,269,523	71,528,988	82,514,140	100,091,890	91,184,553	97,056,529	94,208,025	92,217,416	96,375,380	95,342,826
Expenditures:										
Current operating:										
General government										
Finance	2,152,558	2,251,811	2,240,148	2,280,837	2,298,225	2,449,791	2,598,746	2,727,390	2,857,662	2,876,353
Human Resources	1,306,851	1,377,726	1,352,825	1,383,033	1,392,804	1,352,358	1,389,805	1,496,010	1,488,859	1,498,360
Police	274,577	253,787	276,304	308,001	292,767	288,724	317,809	352,726	313,428	312,168
Public works	8,714,335	9,659,312	11,535,201	12,577,995	12,579,653	12,634,153	13,074,636	12,729,943	12,940,071	13,293,542
Planning and development	11,504,525	12,765,994	14,119,891	15,026,989	14,371,715	14,094,524	14,196,539	15,775,008	16,200,141	17,108,345
Community services	14,721,471	15,407,571	15,766,960	23,015,679	18,974,532	20,648,106	20,039,183	20,272,640	20,324,226	21,183,964
General services	2,050,593	2,257,639	2,264,326	2,295,331	2,515,448	2,805,009	2,305,258	2,596,371	3,028,735	2,785,459
Capital projects	3,756,893	3,731,237	3,851,337	9,707,729	5,046,085	4,662,889	4,545,957	4,780,142	4,721,208	4,913,007
Debt service:	2,630,205	2,698,309	2,880,492	6,254,807	3,901,466	5,554,769	4,254,079	4,096,854	4,168,195	4,127,074
Principal retirement	23,028,578	31,754,246	21,505,295	23,238,997	16,341,943	19,136,059	28,093,724	24,458,504	25,022,530	27,249,392
Bond issuance costs	945,961	1,910,661	2,038,438	2,366,162	2,500,302	3,631,281	3,991,176	6,427,242	5,449,519	5,836,224
Interest and fiscal charges	698,206	787,407	1,074,675	1,281,554	1,393,744	2,905,960	2,758,796	2,109,632	147,128	-
Total expenditures	71,784,759	84,855,706	78,905,892	99,780,092	82,230,501	90,169,623	97,565,708	99,237,142	100,644,647	105,431,815
Excess (deficiency) of revenues over expenditures	(515,236)	(13,326,718)	3,608,248	311,798	8,954,052	6,886,906	(3,357,683)	(7,019,726)	(4,269,267)	(10,088,989)
Other financing sources (uses):										
Transfers in	10,381,689	13,181,610	11,911,644	12,016,568	15,728,775	17,610,913	17,216,245	14,552,013	15,153,082	19,551,176
Transfers out	(12,737,887)	(15,130,612)	(17,370,037)	(19,084,348)	(18,403,411)	(24,489,260)	(25,770,636)	(18,612,300)	(18,982,135)	(22,915,600)
Issuance of debt	25,000,000	-	-	700,000	34,480,000	-	-	57,015,000	3,713,962	-
Premium on issuance of debt	-	-	-	-	1,102,586	-	-	2,174,886	-	4,222,067
Payment to refunded bonds	-	-	-	-	-	-	-	(17,735,000)	-	-
Total other financing sources(uses)	22,643,802	(1,949,002)	(5,458,393)	(6,367,780)	32,907,950	(6,878,347)	(8,554,391)	37,994,599	(115,091)	857,643
Net change in fund balances	\$ 22,128,566	\$ (15,275,720)	\$ (1,850,145)	\$ (6,055,982)	\$ 41,862,002	\$ 8,559	\$ (11,912,074)	\$ 30,374,873	\$ (4,384,358)	\$ (9,231,346)
Debt service as a percentage of noncapital expenditures	3.36%	5.11%	5.57%	5.11%	6.19%	9.59%	9.37%	11.18%	12.29%	14.04%

Governmental Activities Tax Revenues by Source

Last Ten Fiscal Years

(modified accrual basis of accounting)

Fiscal Year	Additional	One Percent Sales Tax ('87)	One Percent Sales Tax ('65)	Employee's Pay Quarter cent Sales Tax ('95)	Riverboat Gaming Tax	Electric Utility Franchise	Gas Utility Franchise	Cable Television Franchise
2003	\$ 14,738,034	\$ 14,738,034	\$ 14,738,034	\$ 3,680,714	\$ 6,429,373	\$ 3,689,830	\$ 540,348	\$ 499,422
2004	15,935,923	15,935,923	15,935,923	3,962,435	6,682,497	3,816,930	506,134	533,188
2005	16,905,803	16,905,803	16,905,803	4,226,453	7,706,108	4,037,249	515,915	546,124
2006	21,069,476	21,069,476	21,069,476	5,267,376	3,024,702	4,854,764	659,837	524,107
2007	19,604,747	19,604,747	19,604,747	4,901,540	6,961,367	4,521,714	671,183	628,617
2008	20,048,779	20,048,779	20,048,779	5,012,194	8,399,666	5,215,659	632,849	993,758
2009	19,767,417	19,767,417	19,767,417	4,932,015	9,099,020	3,964,234	588,931	893,136
2010	18,382,454	18,382,454	18,382,454	4,595,619	8,959,034	4,183,356	590,275	929,232
2011	18,994,509	18,994,509	18,994,509	4,750,340	9,113,904	4,346,623	483,307	957,127
2012	19,940,425	19,940,425	19,940,425	4,985,113	9,713,282	3,463,387	405,302	1,004,902

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			
2003	2002	\$ 243,210,230	\$ 2,432,102,300	\$ 91,843,990	\$ 612,293,267	\$ 18,863,920	\$ 75,451,680	\$ 353,917,140	\$ 3,119,847,247		16.43	11.34%			
2004	2003	246,685,030	2,466,850,300	93,673,820	624,492,133	17,451,120	69,804,480	357,809,970	3,161,146,913		16.43	11.32%			
2005	2004	253,965,820	2,539,658,200	96,107,240	640,714,933	17,604,920	70,419,680	367,677,980	3,250,792,813		16.09	11.31%			
2006	2005	261,268,194	2,612,681,940	98,723,970	658,159,800	17,693,580	70,774,320	377,685,744	3,341,616,060		16.09	11.30%			
2007	2006	286,848,080	2,869,480,800	105,860,810	705,738,733	18,358,980	73,433,920	411,067,870	3,648,622,453		16.09	11.27%			
2008	2007	295,823,760	2,958,237,000	114,102,720	760,684,800	18,450,920	73,803,680	428,377,340	3,792,725,480		16.09	11.29%			
2009	2008	352,041,171	3,520,411,710	116,471,760	776,478,000	18,738,980	74,955,920	487,251,851	4,371,845,630		15.35	11.00%			
2010	2009	362,072,150	3,620,721,500	109,775,460	731,836,400	18,833,580	75,334,320	490,681,190	4,427,892,220		15.35	11.08%			
2011	2010	368,075,460	3,680,756,600	113,615,250	757,435,000	19,094,820	76,379,280	500,785,530	4,514,570,880		15.35	11.09%			
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%			

Note:

(1) Rates 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 1990, 2000, 2004 and 2008.

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	City of Lake Charles				Calcasieu Parish School Board				Calcasieu Parish						
	Fiscal Year	General and Special Revenue Funds	Debt Service Funds	Total	General Fund	Debt Service Funds	Total	Parish Police Jury	Road Districts	Gravity Drainage	Recreation and Com Centers	Fire Protection	Airport Harbor & Terminal	Parish Water & Sewer	Parish Total
2002	2003	16.43	0.00	16.43	19.56	39.50	59.06	45.40	4.06	5.92	0.00	12.77	9.20	15.74	93.09
2003	2004	16.43	0.00	16.43	19.56	35.00	54.56	52.84	4.06	5.92	0.00	12.77	9.20	15.14	99.93
2004	2005	16.09	0.00	16.09	18.72	36.50	55.22	44.19	3.88	5.77	0.00	12.60	8.80	16.25	91.49
2005	2006	16.09	0.00	16.09	18.72	25.00	43.72	44.99	3.88	5.77	7.85	12.60	8.80	18.39	102.28
2006	2007	16.09	0.00	16.09	18.72	25.50	44.22	47.21	3.88	5.79	7.40	11.54	8.80	20.39	105.01
2007	2008	16.09	0.00	16.09	18.72	27.50	46.22	41.5	3.88	5.79	7.00	11.54	8.80	18.14	96.95
2008	2009	15.35	0.00	15.35	18.72	24.00	42.72	39.28	3.67	5.29	7.00	11.08	8.34	18.46	93.12
2009	2010	15.35	0.00	15.35	18.72	24.00	42.72	33.02	3.67	5.79	5.65	11.08	8.34	15.59	83.14
2010	2011	15.35	0.00	15.35	18.72	24.00	42.72	33.02	3.67	5.79	4.79	11.08	8.34	15.59	82.28
2011	2012	15.35	0.00	15.35	18.72	24.00	42.04	33.82	3.53	5.57	5.77	10.85	8.14	15.37	83.05

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, LOUISIANA

Principal Property Taxpayers

Tax Year December 31, 2011 and December 31, 2001

for Fiscal Year Ended September 30, 2012 and September 30, 2002

Taxpayer	Type of Business	2012		Percentage of Total Valuation	2002		Percentage of Total Valuation
		Assessed Valuation 2011	Rank		Assessed Valuation 2001	Rank	
PNK (Lake Charles) LLC	Hotel and Casino	\$41,295,060	1	8.26 %	-	-	%
Wal-Mart Stores	Retail	10,238,300	2	2.05	5,487,815	4	1.65
Entergy Gulf States Inc.	Electric utility	8,613,140	3	1.72	4,232,530	5	1.28
Capital One NA * Hibernia in 2002	Bank	5,393,070	4	1.08	7,180,850	3	2.17
Bell South Telecommunications	Telephone	4,850,450	5	0.97	9,797,110	2	2.95
Women's & Children's Hospital	Hospital	4,847,130	6	0.97	-	-	-
Carboline Company	Wholesale	3,999,900	7	0.80	-	-	-
JP Morgan Chase Bank NA * Bank One in 2001	Bank	3,198,720	8	0.64	3,187,090	7	0.96
Iberia Bank	Bank	2,354,590	9	0.47	-	-	-
Simon Debartolo Group *Simon, Melvin & Associates in 2001	Real Estate Agent	2,657,940	10	-	2,448,520	9	0.74
Harrah's Entertainment Inc * Players in 1998	Riverboat Casino	-	-	-	12,591,830	1	3.80
Xsepdus	Telecommunications	-	-	-	3,704,730	6	1.12
US Unwired	Telecommunications	-	-	-	2,599,010	8	0.78
Lowe's	Retail	-	-	-	2,244,690	10	0.68
		<u>\$87,448,300</u>		<u>17.48%</u>	<u>\$53,474,175</u>		<u>16.12%</u>

2011 Total city valuation: \$ 500,184,530

2001 Total city valuation: \$ 331,645,780

Source: Calcasieu Parish Tax Collector

CITY OF LAKE CHARLES, LOUISIANA

Sales Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

Calendar Year	City of Lake Charles								Calcasieu Parish				State of Louisiana		
	Fiscal Year	General Fund	Dedicated 1%				Employee's Pay	School Board			Law Enforcement		General	Tourism Promotion	Total
			General Fund		Waste			Capital Project	General	Salaries	Enforcement				
			Public Safety	Public Works	Water	Recreation									
2002	2003	1.00%	0.20%	0.28%	0.16%	0.08%	0.28%	0.25%	1.50%	0.50%	0.50%	3.97%	0.03%	8.75%	
2003	2004	1.00%	0.20%	0.28%	0.16%	0.08%	0.28%	0.25%	1.50%	0.50%	0.50%	3.97%	0.03%	8.75%	
2004	2005	1.00%	0.20%	0.28%	0.16%	0.08%	0.28%	0.25%	1.50%	0.50%	0.50%	3.97%	0.03%	8.75%	
2005	2006	1.00%	0.20%	0.28%	0.16%	0.08%	0.28%	0.25%	1.50%	0.50%	0.50%	3.97%	0.03%	8.75%	
2006	2007	1.00%	0.20%	0.28%	0.16%	0.08%	0.28%	0.25%	1.50%	0.50%	0.50%	3.97%	0.03%	8.75%	
2007	2008	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%	
2008	2009	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%	
2009	2010	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%	
2010	2011	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%	
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%	

Source: Information obtained from Calcasieu Parish Sales and Use Tax office.

CITY OF LAKE CHARLES, LOUISIANA

Principal Sales Taxpayers

Tax Year June 30, 2012 and June 30, 2005

for Fiscal Year Ended September 30, 2012 and September 30, 2005

Type of Business	2012			2005		
	Tax Paid	Rank	Percentage of Total Valuation	Tax Paid	Rank	Percentage of Total Valuation
Retail	\$5,615,224	1	14.02%	\$5,287,093	1	13.77%
Government	2,215,575	2	5.53%	2,541,536	2	6.62%
Hotel and Casino	1,248,972	3	3.12%	-	-	-
Grocery	745,560	4	1.86%	719,611	4	1.87%
Building supply	719,414	5	1.80%	744,603	3	1.94%
Retail	674,190	6	1.68%	412,551	9	1.07%
Health Care	618,322	7	1.54%	497,147	8	1.29%
Retail	573,680	8	1.43%	588,432	5	1.53%
Grocery	556,884	9	1.39%	396,821	10	1.03%
Retail	447,345	10	1.12%	498,779	7	1.30%
Health Care	-	-	-	513,543	6	1.34%
	<u>\$13,415,166</u>		<u>33.49%</u>	<u>\$12,200,116</u>		<u>31.77%</u>

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

2005 Total sales tax: \$ 38,397,154

Source: Calcasieu Parish Sales and Use Tax Department
Historical data prior to 2005 unavailable.

CITY OF LAKE CHARLES, LOUISIANA

Ratios of Outstanding Debt
Last Ten Fiscal Years

Fiscal Year	Pension Refunding Bonds	LCDA Sewer Bonds	Bonded Debt								Loans				Total Loans Debt	Lake Charles City Court Building	Percentage of Personal Income	Per Capita
			LCDA Sewer Refunding Bonds		Deferred Amount LCDA Sewer Refunding Bonds		2007 LCDA Public Improvement Bonds		2010 LCDA Public Improvement Bonds		Deferred Amount LCDA Public Improvement Bonds		Total Bonded Debt					
			Bonds		Bonds		Bonds		Bonds		Bonds		Bonds					
2003	\$ 9,735,000	\$ 25,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1.57%	\$ 484	
2004	9,060,000	24,285,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1.51%	465	
2005	8,345,000	23,515,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1.44%	444	
2006	7,585,000	22,715,000	-	-	-	-	-	-	-	-	-	-	-	-	-	1.37%	422	
2007	6,775,000	21,880,000	-	-	34,480,000	1,084,210	-	1,084,210	-	-	65,303,420	-	-	-	-	2.75%	910	
2008	5,915,000	21,010,000	-	-	33,370,000	1,029,081	-	1,029,081	-	-	62,353,162	-	-	-	-	2.63%	869	
2009	5,005,000	20,100,000	-	-	32,195,000	973,952	-	973,952	-	-	59,247,904	-	-	-	-	2.50%	826	
2010	4,035,000	-	16,175,000	431,234	30,970,000	918,823	39,280,000	1,671,027	-	-	93,481,084	-	-	-	-	3.65%	1,298	
2011	3,005,000	-	14,905,000	392,031	29,695,000	863,694	37,305,000	1,570,765	-	-	88,136,490	918,201	3,000,000	3,918,201	3.60%	1,279		
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	3.45%	1,255		

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 on page 117 for personal income and population data.

CITY OF LAKE CHARLES, LOUISIANA

Computation of Legal Debt Margin

Last Ten Fiscal Years

(amounts expressed in thousands)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Debt limit	\$ 43,744	\$ 44,362	\$ 46,601	\$ 47,601	\$ 44,185	\$ 51,710	\$ 50,258	\$ 49,305	\$ 50,314	\$ 50,258
Total net debt applicable to limit	0	0	0	0	0	0	0	0	0	0
Legal debt margin	<u>\$ 43,744</u>	<u>\$ 44,362</u>	<u>\$ 46,601</u>	<u>\$ 47,601</u>	<u>\$ 44,185</u>	<u>\$ 51,710</u>	<u>\$ 50,258</u>	<u>\$ 49,305</u>	<u>\$ 50,314</u>	<u>\$ 50,258</u>
Total net debt 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 2012

(amounts expressed in thousands)

Assessed value	\$ 500,185
Add back: exempt real property	2,401
Total assessed value	<u>\$ 502,586</u>
Debt limit (10% of total assessed value)	\$ 50,258
Total outstanding General Obligation Bonds of City of Lake Charles	<u>-</u>
Legal capacity of City of Lake Charles for General Obligation Bonds	<u>\$ 50,258</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 \$82,501,896 outstanding bonded debt at September 30, 2012. 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, 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)	
2002	71,757	\$ 2,208,250	\$ 30,774	35.3	14,281	2,907	17,188	5.1 %
2003	71,757	2,208,250	30,774	35.3	13,668	2,907	16,575	4.7
2004	71,757	2,208,250	30,774	35.3	12,218	2,761	14,979	7.6
2005	71,757	2,208,250	30,774	35.3	13,054	2,541	15,595	3.3
2006	71,757	2,371,425	33,048	36.4	12,952	2,556	15,508	3.0
2007	71,757	2,371,425	33,048	35.3	12,735	2,407	15,142	3.4
2008	71,757	2,371,425	33,048	34.5	12,783	2,741	15,524	5.9
2009	71,757	2,371,425	33,048	35.3	12,566	2,575	15,141	7.3
2010	71,993	2,558,631	35,540	35.3	12,034	2,465	14,499	6.3
2011	72,177	2,621,757	36,324	35.9	12,399	3,482	15,881	6.8

Notes:

- (1) Estimates for population, income age and unemployment provided by Imperial Calcasieu Regional Planning and Development.
- (2) School enrollment includes public and state approved private schools only as provided by the Calcasieu Parish School Board.

CITY OF LAKE CHARLES, LOUISIANA

Principal Employers in the MSA

Calendar Year 2012 and 2002

Employer	Type of Business	2012			2002		
		Number of Employees	Rank	Percentage of Total MSA	Number of Employees	Rank	Percentage of Total MSA
Calcasieu Parish School Board	Education	5,000	1	5.9%	4,000	1	4.6%
L'Auberge Casino Resort	Gaming	2,400	2	2.9%	-	-	-
Turner Industries	Fabrication	1,500	3	1.8%	2,000	3	2.3%
PPG Industries	Basic Chemical	1,250	4	1.5%	1,625	8	1.9%
Lake Charles Memorial Hospital	Health Care	1,194	5	1.4%	1,700	7	2.0%
Citgo Petroleum	Oil Products	1,160	6	1.4%	1,865	6	2.2%
Isle of Capri Casino	Gaming	1,155	7	1.4%	2,000	4	2.3%
City of Lake Charles	Government	1,032	8	1.2%	-	-	-
Calcasieu Parish Sheriff's Office	Police Protection	972	9	1.2%	-	-	-
Christus St. Patrick's Hospital	Health Care	871	10	1.0%	2,782	2	3.2%
Player's Casino (closed 2005)	Gaming	-	-	-	2,000	5	2.3%
Northrop Grumman	Aerospace	-	-	-	1,312	9	1.5%
Conoco	Oil Products	-	-	-	1,200	10	1.4%
		<u>16,534</u>		<u>19.7%</u>	<u>20,484</u>		<u>23.7%</u>

Source: Imperial Calcasieu Regional Planning and Development

MSA: Metropolitan Statistical Area includes all of Calcasieu and Cameron Parish. All top ten employers are in Calcasieu Parish.

	2012	2002
Total employment: Calcasieu Parish	84,109	86,478

CITY OF LAKE CHARLES, LOUISIANA

Operating Indicators by Function

Last Ten Fiscal Years

Function	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General government										
* Legal: request for legal action							239	199	90	51
Printing/communication										
* Number of mail pieces metered							67,550	72,701	130,336	175,019
Risk Management										
* Accident reports/investigations	622	523	452	607	595	626	544	632	443	377
* Claims	501	414	320	307	302	277	178	289	208	186
Finance/includes Water Business										
Checks issued	15,126	12,566	14,641	15,235	15,553	15,356	15,543	14,760	14,927	23,699
* Occupational licenses processed	4,446	4,473	4,415	4,391	4,177	4,048	4,169	4,268	4,300	3,341
Purchase orders processed	4,357	3,943	3,990	3,589	4,064	3,738	3,290	2,881	2,785	2,800
Water: number of customers	27,760	28,611	27,605	26,889	28,422	28,147	28,124	28,886	28,775	28,926
Water: Average daily consumption (millions of gallons per day)	9.62	11.04	12.87	11.35	9.53	10.79	9.33	8.87	9.05	9.03
Human Resources										
* Applications received	1,103	1,189	1,108	926	725	711	961	1,000	1,327	1,250
* New hires	284	328	368	374	436	483	462	425	432	364
* Employee Health Fair Participation	50	N/A	295	250	238	268	285	300	320	325
Public safety										
* Fire: Calls for service	1,999	2,107	2,826	2,755	2,503	2,571	2,588	2,790	2,863	2,768
* Fire: Code inspections				4,671	3,194	2,775	3,594	4,465	7,305	4,000
Police: Calls for service	126,670	105,858	111,788	108,232	96,659	93,886	90,995	96,732	107,100	108,064
Public works										
Solid Waste										
* Tons garbage collected					29,320	26,324	26,320	25,814	24,515	23,951
* Tons incinerated					2,146	3,338	2,322	2,905	4,857	4,163
* Tons trash collected					18,869	10,682	9,583	7,930	5,957	6,208
* Streets: Work orders					960	647	1,289	1,863	2,708	1,234
* Transit: Bus riders					188,175	178,889	175,875	190,834	219,802	223,407
* Vehicle Maintenance: Work orders					5,815	3,530	4,291	5,867	5,689	5,841
* Waste water: Work orders					4,584	3,337	9,508	11,100	5,490	6,000
Planning and development										
Building permits issued	5,075	5,229	5,152	6,384	9,438	6,287	4,162	6,395	6,073	4,356
Community Development										
* Down Payment Assistance				9	21	22	17	22	15	24
* Rehab/Reconstruction				7	15	8	8	9	12	13
* Street Projects				2	6	6	3	0	1	2
Community Services										
Recreation and parks										
* Athletic teams							279	292	311	313
* Summer camp attendance					460	470	219	480	472	447
* Civic Center: Events					309	356	377	358	368	353
* Golf Course: Rounds of golf			40,019	39,498	34,221	32,969	36,464	23,852	31,900	30,318
Art Center/museum										
* Art exhibits						13	9	11	16	16
* Concerts/Events						43	35	100	119	25

Source: Various city departments

* Prior year statistics not available.

CITY OF LAKE CHARLES, LOUISIANA

Capital Asset Statistics by Function

Last Ten Fiscal Years

Function	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Public safety										
Fire Stations in City limits	7	8	8	8	8	8	8	8	8	8
Fire Stations outside City limits								2	2	2
Police:										
Stations	4	4	4	4	4	4	4	4	4	4
Patrol Units	85	90	90	90	90	92	92	92	92	98
Public works										
Solid Waste/Recycling										
Collection trucks	16	24	24	22	33	32	30	34	32	23
Streets										
Streets (miles)	483	483	483	483	460	460	460	460	460	503
* Streetlights				9,229	9,285	9,285	9,285	9,285	9,285	14,000
* Traffic Signals				64	64	66	66	66	66	68
Transit										
* Public Buses	8	8	8	8	7	7	7	7	7	4
* Para-transit buses	2	2	2	2	2	2	4	4	4	2
Trolley	0	0	0	0	0	0	0	1	1	1
Waste water										
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)						13.1	13.1	18	18	18
Water utility										
* Water mains (miles)				410	450	455	458	458	460	465
* Fire hydrants				2500	2800	2820	2850	2850	2900	2954
* Maximum daily capacity (millions of gallons per day)				23	22	22	22	22	22	22
Community Services										
Recreation and parks										
Park acreage	453	453	256	256	256	256	466	466	466	465
Parks	34	34	34	34	34	34	34	34	34	33
Swimming Pools	2	2	2	2	2	2	2	2	2	2
Spray parks	1	1	1	1	1	1	3	2	2	2
Tennis courts	6	6	6	6	6	17	17	17	17	15
Community Centers	13	13	12	12	12	12	12	12	12	12
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	1	1	2	2	2	2	2	2	2	2

Source: Various city departments

* Prior year statistics not available.

**Total acreage changed from 456 to 256 in 2005 when the City gave the Multisports complex to Ward 3 Recreation district.

In 2009 the addition of Riverside Park increased total acreage to 466.

***One spray park donated to Ward 3 Recreation District.

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