

CITY OF LAKE CHARLES, LOUISIANA

# **ADOPTED**

# **OPERATING & CAPITAL BUDGET**

## **2012–2013**

MAYOR

HONORABLE RANDY ROACH

CITY COUNCIL

MARSHALL SIMIEN, JR.  
District A

RODNEY GEYEN  
District C

JOHN IEYOUB  
District D

PRESIDENT  
Mark Eckard  
District G

VICE-PRESIDENT  
LUVERTHA AUGUST  
District B

STUART WEATHERFORD  
District E

DANA CARL JACKSON  
District F

Prepared By: Finance Administration

Karen D. Harrell, Director of Finance

September 2012

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**CITY OF LAKE CHARLES  
2012-2013 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, 2009	June 30, 2013	May 2000

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

<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

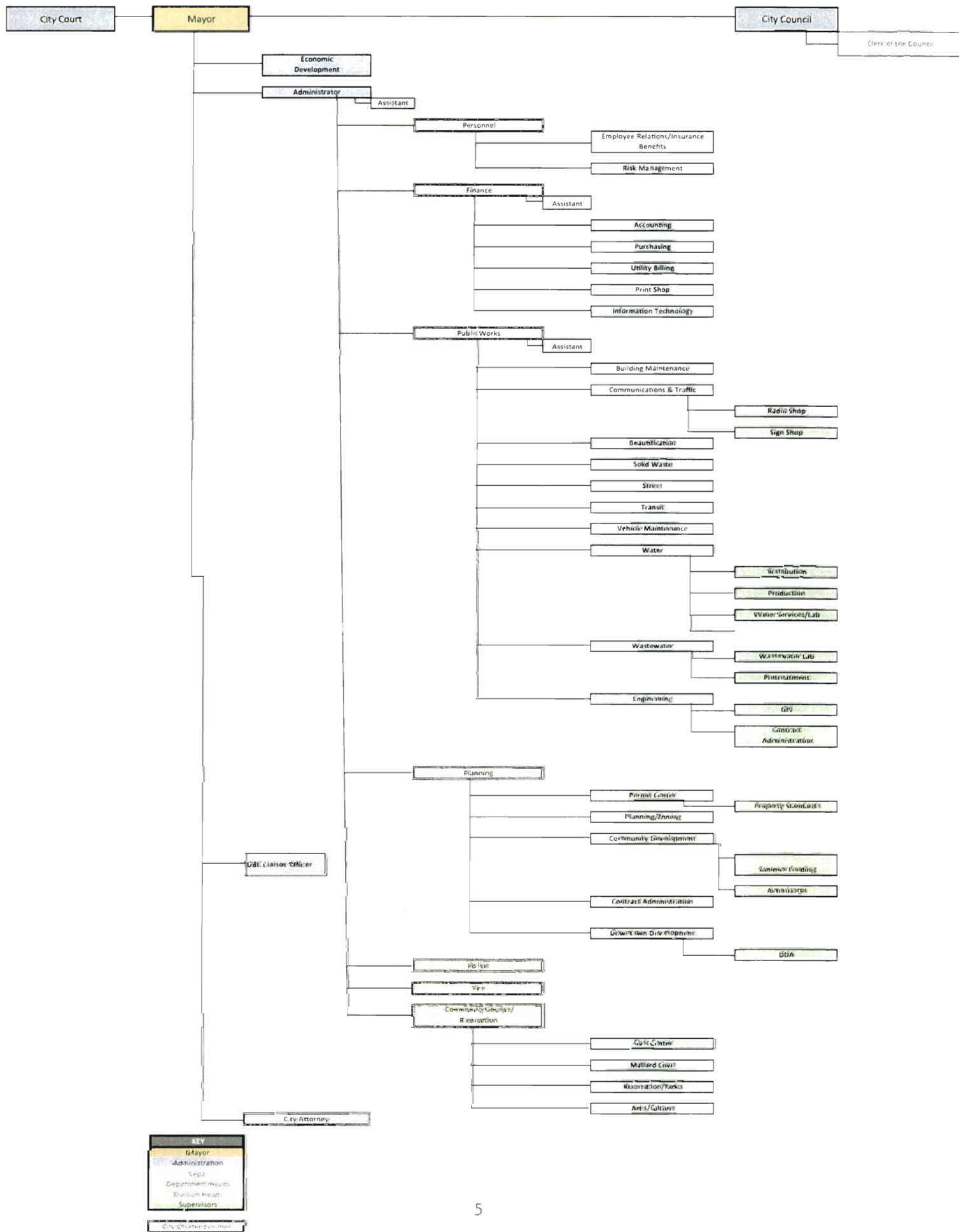
**CITY OF LAKE CHARLES  
2012-2013 ANNUAL BUDGET**

**DEPARTMENT HEADS**

<b>EMPLOYEE</b>	<b>DEPARTMENT</b>
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, 2011**

*Linda C. Davidson Jeffrey R. Ennis*

President

Executive Director

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012-2013 ANNUAL BUDGET**

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# **INTRODUCTORY SECTION**

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## CITY OF LAKE CHARLES

RANDY ROACH  
MAYOR

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

DEPARTMENT OF FINANCE  
KAREN D. HARRELL, DIRECTOR

August 15, 2012

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

RE: Fiscal Year 2012 – 2013 Operating and Capital Budget

Dear City Council Members:

Attached is the proposed Operating and Capital Budget for the 2012 - 2013 fiscal year, which is submitted for your review and consideration as provided under Article VI, Section 6-03 of our Home Rule Charter. The format of the proposed budget has been expanded to provide additional information on the various departments.

The economic conditions and upcoming major developments in Calcasieu Parish are very positive. Sales tax, the City's largest revenue source, increased by 3% in fiscal year 2011; this same rate of increase is conservatively projected for the current year and next fiscal year.

The City ended fiscal year 2011 with revenues 4% above fiscal year 2010. Those additional revenues and conservative spending resulted in an operating surplus of \$100,000; additional use of fund balance for lawsuit settlement payments resulted in a total deficit of less than \$500,000. This was the second consecutive year that the City operated in a deficit, after decades of operating surpluses.

Our current budget had an adopted total deficit of \$2.9 million but it is projected that this deficit will be \$1.3 million. Depending on sales tax collections and end of the year expenditures, that deficit may be less. The proposed budget for fiscal year 2012-2013 includes a projected deficit of \$2.56 million.

The estimated ending fund balance in 2013 is \$21.3 million which is 34.7% of operating expenditures and fund balance. The City's target fund balance ratio is 30% or \$18.5 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

CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 BUDGET MESSAGE

the drawdown of fund balance reserves is \$3 million for the Firefighter's Supplemental Pay settlement.

Funding increased pension contributions continues to be the City's most challenging, fastest growing, and uncontrollable expenditure. 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 next year, fiscal year 2013, are budgeted at \$4.97 million which compares to \$2.1 million in fiscal year 2008-2009. This increase alone exceeds the projected deficit.

Fortunately, we still have adequate General Fund balance reserves to cover next year's budgeted deficit. The City continues to operate in a 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 \$5.1 million.

As per our plan mentioned at this time last year, the City maintained our property tax levy at 15.35 mills, rather than considering a rollback millage of 14.64 mills. This is a modest increase in revenue of \$372,630 which results from the required four year property value reassessment.

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.

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FISCAL YEAR 2012 – 2013 BUDGET MESSAGE

**General Fund**

**Overview**

The proposed fiscal year 2012-2013 operating budget contains a projected operating deficit of \$2.56 million. Although the fiscal year 2012 adopted budget projected a \$2.9 million reduction in fund balance, it is estimated that the actual fund balance used will be \$1.3 million. This will leave the City with an estimated ending fund balance in the General Fund of \$21.4 million at fiscal year-end 2013. This projected ending balance is above the targeted minimum ending balance of \$18.5 million. This targeted balance is based on the City's policy of maintaining reserves of 30% of budgeted expenditures and non-capital transfers.

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 overruns at the department level, primarily in the Police Department due to increased retirement contributions for the fourth quarter of the fiscal year end and increases in overtime costs. The City Council recently adopted an ordinance that allowed the Police Department to exceed their allocated overtime budget.

Sales tax, which is the City's largest revenue source, has increased by 5% compared to the same period in fiscal year 2011 but the month-to-month comparisons have fluctuated greatly during the past 9 months. Due to that inconsistency, revenues are budgeted flat for the next three months, resulting in an overall projected increase of less than 4% over fiscal year 2011. The sales tax projection for next fiscal year is an increase of 3.4% over fiscal year 2012's projection. We believe that these numbers are conservative, given the probable economic development initiatives in the upcoming months. It should also be noted, that Parish sales tax numbers have seen double digit increases in recent months, primarily due to manufacturing growth in our area.

We began the past two fiscal years with more than \$25 million in the General Fund reserves even though we had recorded a deficit of \$2.5 million for fiscal year 2010 and \$467,000 in fiscal year 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. Cumulative shortfalls in these two years are projected to reach nearly \$4 million and will draw down the General Fund's reserves to \$21.4 million.

*(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.)*

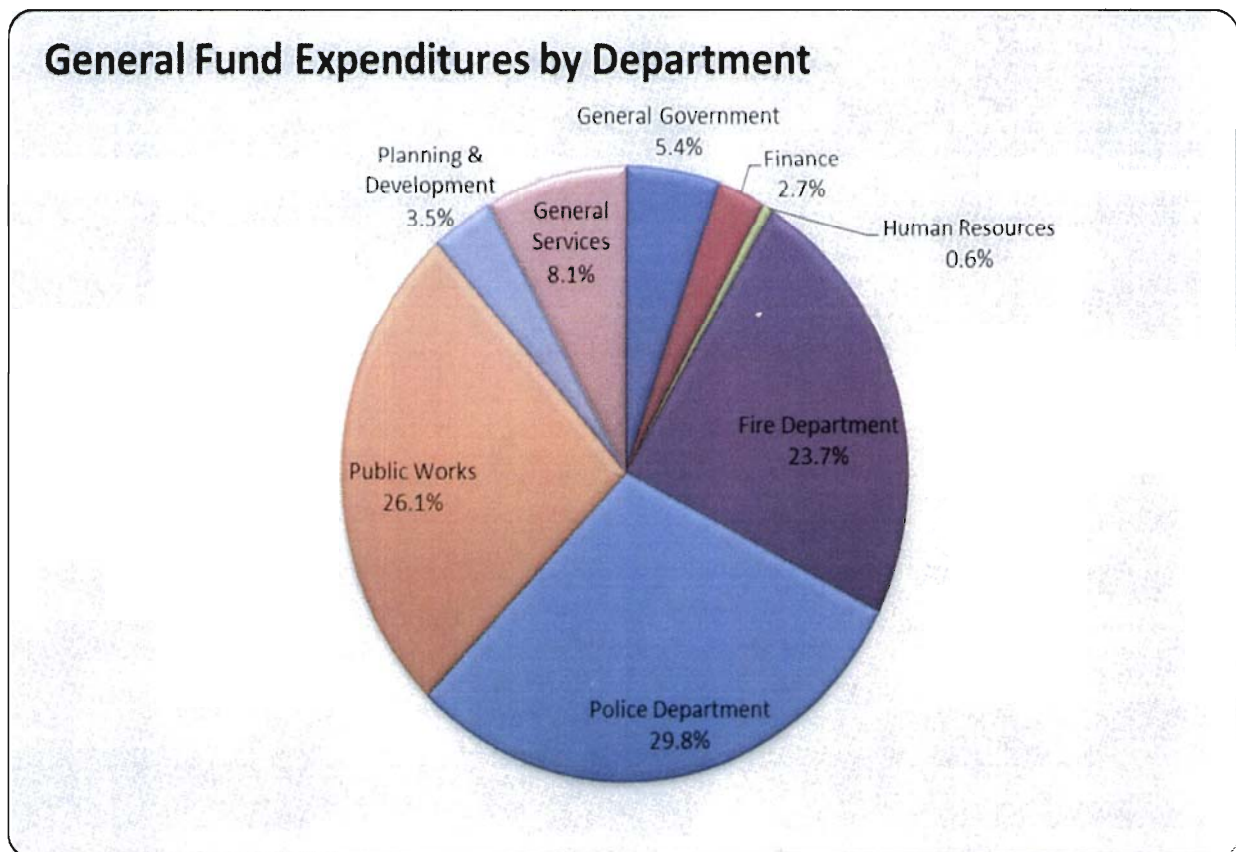
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The Louisiana Local Government Budget Act (R.S. 39:1301-1315) was recently revised and requires that all governments include year-to-date revenues and expenditures as well as the projected fiscal year end totals. This data has been included in this document and will be discussed as a part of this budget letter.

**Discussion of General Fund Expenditures**

The proposed fiscal year 2012-2013 General Fund budget projects operating revenues of \$57,373,828, a 3% increase from the adopted fiscal year 2012 revenues. Sales tax revenue accounts for 61.5% of the General Fund revenues. General Fund operating expenditures are budgeted at \$57,441,622, a 2.2% increase from the adopted operating expenditure budget for fiscal year 2012 of \$55.7 million.

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



An additional \$4,220,135 is budgeted for operating and debt service transfers to other funds. Fiscal year 2012 included the final payment of \$568,634 transfer for the firemen's litigation.

CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 BUDGET MESSAGE

The total proposed General Fund budget for fiscal year 2012-2013 is \$61,661,757. This total reflects an increase of 1.4% from the fiscal year 2011-2012 adopted budget of \$60,792,288. The projected expenditures of \$59,200,891 for fiscal year 2012 reflect savings of \$1.6 million, mostly in the Public Works Department due to deferral of filling vacant positions and material and equipment purchases.

The City settled the firefighters' supplemental pay lawsuit during fiscal year 2009. As part of the \$3 million dollar settlement, \$1,250,000 was paid on September 30, 2009. This expenditure was recorded in the General Fund as a transfer to the Risk Management Fund. The actual entire claim liability was recorded in that fund. The balance will be paid out with annual installments of \$568,634 on September 30<sup>th</sup> in each of the subsequent three years. The budgeted payment in fiscal year 2012 is the final installment.

It should also be noted that 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. This budget does not contain any reserve for a possible settlement other than the General Fund. We will continue to keep you advised of the status of this matter.

Below is a discussion of the major category of expenditures for the General Fund:

**Personnel:**

- A total of 30 full time, unfilled positions were eliminated from the fiscal year 2010-2011 General Fund budget. Although there was not additional personnel reduction since then, all departments will continue to monitor each vacancy and fill on an as-need basis.

**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. As is apparent in the projected end of the year totals, the budgeted salaries and fringe benefits are routinely higher than actual expenditures because of vacant positions throughout the organization.
- Overtime is budgeted at \$1,850,500 million in the proposed budget for fiscal year 2013 (\$900,000 for Fire Department; \$700,000 for Police



CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 BUDGET MESSAGE

Department and the remainder \$250,000 is for other departments). This is a reduction from the \$2.2 million actual expenses from fiscal year 2010 that was attributable to the Fire Department's successful efforts to reduce overtime, but is consistent with the \$1,875,000 that was paid out in fiscal year 2011. It is projected that overtime will be \$2 million in the current fiscal year due to increases in the Police Department. This line item is closely monitored by the City's administration for both public safety divisions. Costs in previous years have escalated to unacceptable levels and all involved have work diligently to control these costs.

**Fringe benefits:**

- The proposed expenditures in the fringe benefits category has increased by \$2.5 million or 31% to \$10.7 million compared to actual fiscal year 2010 expenditures.
- On July 1, 2010, employer retirement contributions for the Municipal Police Employee Retirement System (MPERS) increased from 11% to 25%. The rates increased again on July 1, 2011 to 26.5% and on July 1, 2012 to 31%. The \$1.2 million that was paid in fiscal year 2010 has doubled to a proposed \$2.4 million in fiscal year 2013. It should be noted, this increase was after 5 positions were eliminated in fiscal year 2011. State legislation provided for the employee contribution rate to increase from 7.5% to 10%. Contribution rates are anticipated to increase above the current 31% during the next several years.
- On July 1, 2010 the retirement contributions for the Firefighter's Retirement System (FRS) increased from 14% to 21.5%. The rates increased again on July 1, 2011 to 23.25% and on July 1, 2012 to 24%. This is an additional cost of \$600,000 from fiscal year 2010. It should be noted, this increase was after 8 positions were eliminated in fiscal year 2011. State legislation also provided for an increase in this system's employee contribution rate to 10%, up from 8%. Costs are projected at \$1.8 million for fiscal year 2013. Contribution rates in this system are anticipated to increase again in the next several years.
- The City pays the retirement contribution 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 \$1,860 for each eligible police officer and \$1,440 for each eligible fireman.
- Municipal Employees Retirement System contributions increased from 6.75% to 8% on July 1, 2011 but remained unchanged for the current year. Retirement contributions are projected at \$684,810 for fiscal year 2013. The City additionally contributes 6.2% for social security for employees in this system.

CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 BUDGET MESSAGE

- Medicare is paid at 1.45% of total payroll for most employees in all three retirement systems.
- The City's health claims decreased by 9% in fiscal year 2010 and by 10% in fiscal year 2011, allowing for greater than anticipated reserves to build up in the Employee Health Insurance Internal Service Fund. Although cost in the current year have increased by 18% compared to the same period in last fiscal year, the City's administration has made the decision that the employee health insurance premiums will remain unchanged for the second year in a row. Insurance premiums are proposed to cost \$4.7 million in fiscal year 2013 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 fiscal year 2013.
- 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.

**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 increased by 22% from fiscal year 2010 to fiscal year 2011 but are budgeted to remain constant at \$2.4 million for fiscal years 2012 and 2013. The increase in the automotive supplies line item has been relatively minor, considering the aging condition of our 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 account for nearly 50% of this category which is budgeted at \$3 million for fiscal year 2013. The slight decrease in this category is due to the reduced number of property demolitions.

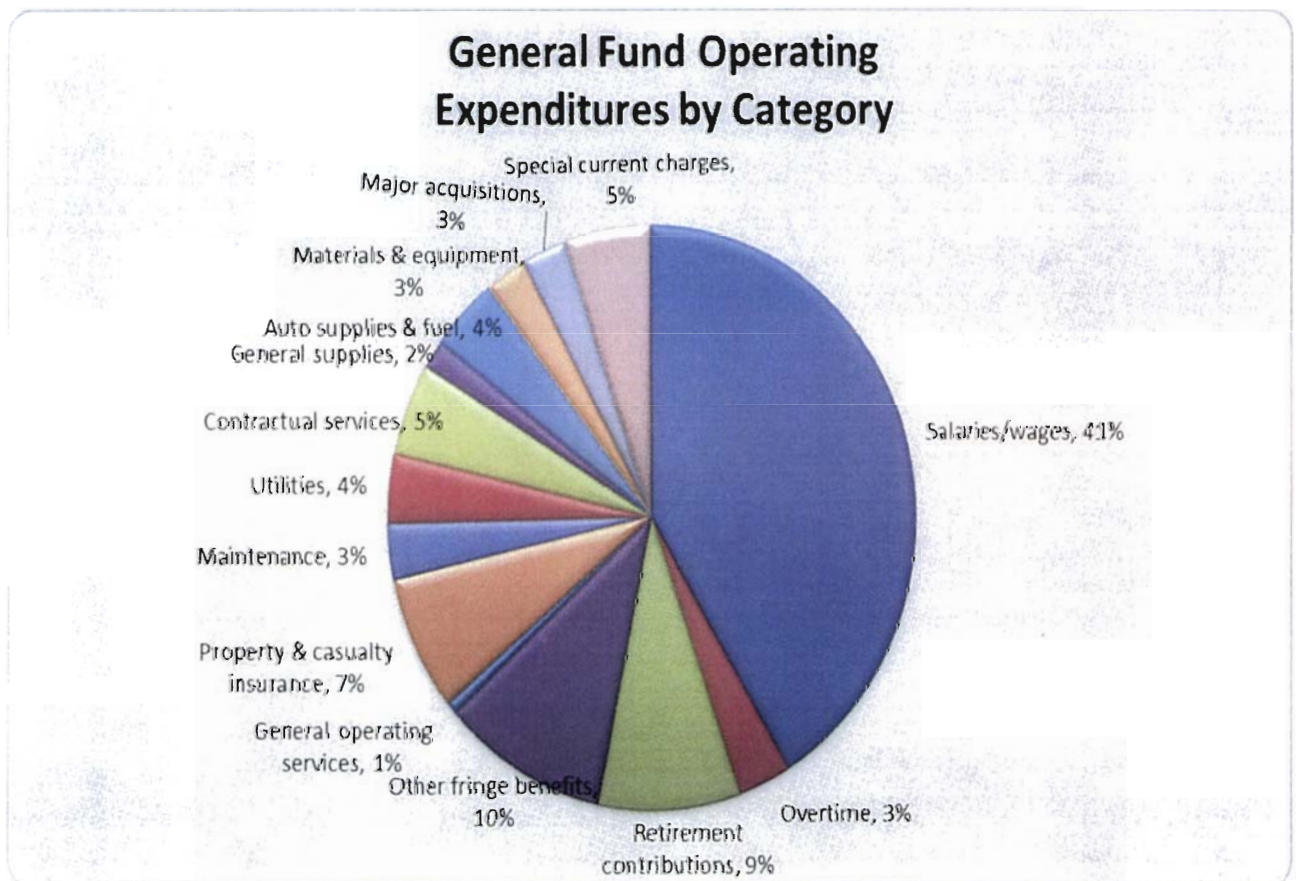
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**Major Acquisitions and Improvements:**

- Capital outlay in this category for fiscal year 2012-2013 is budgeted at \$1.6 million and \$1.5 million for fiscal year 2012, which compares to \$579,000 in the adopted 2011 budget. This category was reduced by over \$1 million in fiscal year 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.

**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 has increased by 12.8% for fiscal year 2013 to \$3 million.





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FISCAL YEAR 2012 – 2013 BUDGET MESSAGE

**Transfers from General Fund:**

- The operating transfers to subsidize special revenue funds and enterprise funds increased to \$3.9 million in the proposed budget. The biggest increases were in the Recreation Fund due to increased costs and the Mallard Cove Golf Course Fund due to reduced revenues.
- 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) and receives all city property tax.
- The transfer of 568,634 to the Risk Management Fund that has been included in the past several years is eliminated in fiscal year 2013 due to fiscal year 2012 being the final payment on the Firefighters' supplemental pay lawsuit of \$3 million.
- Funds for additional transfer for capital expenses are not included in the proposed budget. In the fiscal year 2012 budget, there is a contingency for \$250,000 to be transferred from the General Fund should there be an unforeseen emergency. There is not such a contingency budgeted in the fiscal year 2013 year.

**Discussion of General Fund Revenues**

Projected General Fund revenues of \$57.4 million reflect an increase of 3% when compared to the adopted fiscal year 2012 revenues of \$55.7 million. The revenue projection for the current year is \$56.2 compared to \$55.7 million actual collections from fiscal year 2011.

**Sales Tax:**

Sales tax revenues account for 61.5% of all General Fund revenues. Proposed revenues for fiscal year 2013 of \$35.3 million represent a 3.4% increase over projected fiscal year 2012 collections. Actual fiscal year 2011 sales tax collections were \$32.8, a 3.3% increase from the \$31.8 million collected in fiscal year 2010. However, that amount in fiscal year 2010 was a 7% decrease from \$34.2 million in fiscal year 2009.

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. It is evident that we are cautiously optimistic in our projections and as always, sales tax revenues will continue to be closely monitored in the upcoming year.

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FISCAL YEAR 2012 – 2013 BUDGET MESSAGE

**Property Tax:**

Property taxes account for 12.6% of all General Fund revenues. Proposed revenues of \$7.2 million are an increase from \$6.8 million in the current year and represent a 5.4% increase. This increase is due 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 four years and will remain at that rate for the next four year.

**Franchise and Licenses Taxes:**

Franchise taxes projected for electricity has decreased from \$4.4 million in fiscal year 2012 to \$4 million in fiscal year 2013. City electric bills have reflected a decrease in cost paid to Entergy but the savings is not enough to offset the loss in revenue. Other franchise fees are slightly increased.

**Other Revenues:**

Various other revenue items are projected to decrease in fiscal year 2012. Changes in the City's cost allocation plan resulted in reduced payments to the General Fund for internal service, primarily from the Transit Fund, which received new buses and had a drop in services provide by the City's maintenance garage. 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:**

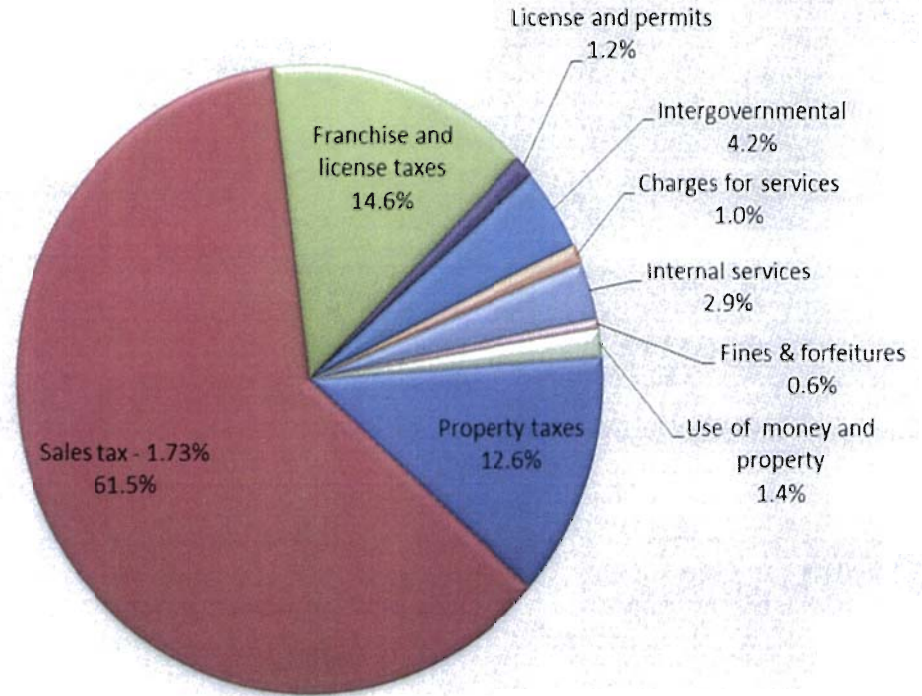
General Fund's other financing sources authorizes a transfer of up to \$970,000 from the Riverboat Gaming Fund. This represents 10% of projected gaming tax proceeds. This is the fourth consecutive fiscal year that this transfer is included. These funds are authorized to fund the cost of acquisition of major capital equipment, primarily for the Police and Public Works Departments.

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. Capital expenditures for large trucks and special purpose vehicles purchased for the Public Works Department have traditionally been funded by General Fund revenues.

There is a transfer of \$750,000 from the Employee Health Insurance Fund for a second 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 has resulted in an increase in reserves in that fund that exceed \$5 million. We proposed to transfer this money back to the General Fund and plans to maintain insurance premiums at the current level for the 2012 and 2013 calendar years.

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FISCAL YEAR 2012 – 2013 BUDGET MESSAGE

### General Fund Revenue Sources



### Summary of General Fund Balance Adjustments

Fund balance used (excess of expenditures over revenues) for operations and transfers in the proposed General Fund budget is \$2,567,929. Based on the projected and proposed budget, the General Fund will have an unreserved fund balance of \$21.4 million at the end of the 2012-2013 fiscal year. This total is 34.7% of budgeted expenditures and non-capital transfers.

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 fiscal year 2013 year is \$18,498,527.

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FISCAL YEAR 2012 – 2013 BUDGET MESSAGE

<b>General Fund Fund Balance Projections</b>	<b>Actual Fiscal Year 2010-2011</b>	<b>Adopted Budget 2011-2012</b>	<b>Projected Results EOY 2011-2012</b>	<b>Proposed Budget 2012-2013</b>
Beginning fund balance	\$ 25,781,832	\$ 25,314,863	\$ 25,314,863	\$ 23,956,852
Fund balance (used) added operations	101,665	(2,076,969)	(789,377)	(2,567,929)
Fund balance used for capital transfers	-	(250,000)	-	-
Fund balance used for lawsuit settlement	(568,634)	(568,634)	(568,634)	-
Total fund balance (used) added	(466,969)	(2,895,603)	(1,358,011)	(2,567,929)
Ending fund balance	\$ 25,314,863	\$ 22,419,260	\$ 23,956,852	\$ 21,388,923
Fund balance target 30%	\$ 16,767,508	\$ 17,992,096	\$ 17,589,677	\$ 18,498,527

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 \$14.1 million for fiscal year 2013 compared to \$13.9 projected for fiscal year 2012. Proposed operating expenditures are budgeted at \$9 million, a 4.8% increase from the current adopted budget. The increase is attributable to an increase in insurance, major acquisitions and special current charges. 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 in both fiscal years 2012 and 2013 budgets. Line rehabilitation, plant improvements and/or major expansion projects will be funded with these proceeds. This is a substantial increase from the \$900,000 that has been transferred each of the last several years to the Capital Project Fund for needed sewer rehabilitation projects.

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. Major renovations to Plants A and BC will be made in the next two fiscal years with these funds, which will be accounted for in the Capital Project Fund. Interest payments only are made during the construction period. \$500,000 is budgeted to be transferred to the debt service funds in fiscal years 2012 and 2013. Principal payments could exceed \$1 million per year beginning in fiscal year 2014, depending on the draw-down schedule. Total debt service transfers from the Waste Water Fund are \$2.8 million to repay a portion of the \$35 million Lake



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Charles 2007 Public Improvement Bonds and the Refunding Bonds for Plant D construction.

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 remain unchanged at \$9.7 million from fiscal year 2012 projected collections, an increase from the \$9.1 million of actual collections in fiscal year 2011.

Transfers of gaming funds to the Capital Project Fund will be \$4 million in the 2013 fiscal year, an increase from the \$2.9 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 million is needed in the fiscal year 2013 budget for the annual debt service payment. \$1.35 million is allocated in the fiscal year 2013 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.

Also included is a transfer of gaming funds to the General Fund for major capital equipment acquisitions as previously discussed. There is also a transfer of \$443,554 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 the current fiscal year 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 may decide to 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 then be transferred into the Capital Project Fund at the end of fiscal year 2012 and 2013 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 \$2.7 million are subsidized by a \$1.3 million transfer from the General Fund to fund total expenditures of \$4.2 million, which is a 15% increase from the 2012 adopted expenses. This increase is primarily for equipment acquisitions that have been deferred in the past several years. An additional transfer of \$250,000 from the Facility Renewal Fund will pay for needed major repairs/ maintenance of various recreation facilities in the upcoming year.

A new division has been added to the Recreation Fund to track the cost of utilities and maintenance cost of the lakefront promenade and other downtown areas. The projected cost of \$443,554 is funded through a transfer from the Riverboat Gaming Fund. The largest increase in this division is for the purchase of needed equipment to maintain the promenade as well as the new Ryan Street Streetscape.

### **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 \$1.8 million for fiscal year 2013 and an additional \$120,670 is transferred from the General Fund for needed matching funds.

Projected revenue from police grants of \$1,144,004 is a 44% increase from the \$795,000 adopted for fiscal year 2012 due to increases in federal and state funding and will be used primarily for special detail overtime and specialized police equipment purchases. This budget includes an \$11,500 cash match from the General Fund. The COPS Hiring Grant, a federally funded program, is budgeted at \$104,100 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.

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**Transit**

The City's transit program costs are budget at \$2.2 million for fiscal year 2013. 50% of operations and 80% of planning and maintenance costs are funded by Federal Transit Administration (FTA), budgeted at \$1,145,585 in fiscal year 2013. Ridership and state transit revenue equal \$225,200. Projected revenues from ridership increased by 31% in fiscal year 2011 compared to fiscal year 2010. It is proposed that revenues will increase an additional 8% in fiscal year 2013. An operating subsidy from the General Fund in the amount of \$812,730 is needed to balance expenditures of \$2.2 million.

The Transit Capital account will be used to capture all revenue and costs associated with the construction of the new transit facility. The City purchased property at 1155 Ryan Street and is nearing completion of the rehabilitation of the facility for \$3,785,000. FTA funds of \$1.2 million have been authorized and an additional \$2 million was awarded to the City from American Recovery and Reinvestment Act funds through FTA to be used for the facility at 100% funding. It is estimated that only \$350,000 of City funds will be used on the facility renovations. Most of these funds were reauthorized in the fiscal year 2012 budget.

**Water Fund**

In July 2009, the City Council adopted a new rate schedule that was effective on January 1, 2010. An increase is provided for in each of the next four calendar years. The new rate schedule allowed for the collection of a Capital Improvement Fee, and it is budgeted to generate \$440,000 in the proposed budget. With the additional revenue of \$440,000 from the Waste Water Fund, the Water Fund will be able to fund the proposed operating expenditures of \$9.2 million as well as fund \$700,000 in capital improvements. As with all other City departments, the Water Fund had limited spending on capital equipment in fiscal year 2011. The increases in fiscal years 2012 and 2013 are primarily to cover acquisitions and improvements that were deferred in the previous year.

**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 at \$1 million, a 2.4% increase from adopted fiscal year 2012 budget. The Civic Center receives an annual \$200,000 allocation from the state hotel motel tax. The budgeted operating subsidy from the General Fund for fiscal year 2013 is \$1,114,293.

The City adopted funding in the fiscal year 2011 and 2012 budgets included \$3 million of Community Development Block Grant Disaster Recovery Funds for Hurricane Ike and Gustav. These funds will be used for renovation to the Rosa

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Hart Theatre and weatherization of the exterior of the building. This project should be under construction by the end of 2012 and will be completed in 2013. An additional \$400,000 is allocated to cover professional fees and other miscellaneous costs for the project.

**Mallard Cove Golf Course**

Mallard Cove Golf Course has projected operating revenues of 877,100, a 16% decrease from current adopted amounts. Expenditures increased by 5% to \$1.4 million, mostly due to increased chemical costs, insurance and major acquisitions. A subsidy of \$542,215 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 \$250,000 from the Riverboat Gaming Fund is budgeted for the continued maintenance to 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. The cost of property insurance increased dramatically after Hurricane Rita, had leveled off in the last several years but experienced a slight increase in the current year. Claims cost increased in all three categories of liability by 35% in fiscal year 2011. Due to this increase, the insurance premium charged to the various City departments for the proposed fiscal year was increased by 10% from the prior year. Proposed expenses in fiscal year 2013 are \$6.4 million.

**Employee Group Insurance Fund**

The City of Lake Charles has a self funded plan for employee health insurance that is administered by United Healthcare. 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.

Claims, premiums for stop loss coverage and administrative fees are budgeted at \$7.4 million in fiscal year 2013 compared to \$7.1 million in the 2012 budget. Actual expenses in fiscal year 2011 were a reduced amount of \$5.7 million, which allowed for a build-up of fund reserves. Current year trends indicate



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increased costs for fiscal year 2012. The City premiums remained the same on January 1, 2012 and there is no planned increase in 2013. Premiums will remain at the same rates that went into effect in January 2011.

Claims costs decreased by 9% in fiscal year 2010 compared to fiscal year 2009 and an additional decrease of 10% in fiscal year 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 fiscal year 2012-2013 capital projects authorizations total \$13.4 million compared to \$18 million in the current year budget and \$10 million in the fiscal year 2011 budget. An additional \$2.1 million is budgeted in the Capital Project Fund to help pay the debt service requirements of Phase 1 and 2 bond issues. Most of the increase in the 2012 budget is attributable to the development of infrastructure for an additional casino resort on Port property.

Sales tax and riverboat gaming revenues are the only specific, recurring revenue for the City's capital projects. \$5.7 million in sales tax revenues were added to the \$4 million transfer from the Riverboat Gaming 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.

Up to 60% of the sales tax revenues dedicated to this fund can be used to repay the \$90 million bond issue approved in November 2006. The current debt service payments of \$2.1 million represent 36% of the sales tax funds.

The City of Lake Charles, Calcasieu Parish Police Jury and the Port of Lake Charles entered into a development agreement with Creative Casino to provide infrastructure improvements for Mojito Point Casino Resort. The State Gaming Board recently approved the transfer of ownership of the license from Creative Casino to Ameristar Casino. Groundbreaking ceremonies were held last month to construct the casino, which will be built next to L'Auberge du lac Casino Resort. The project will be completed by the end of 2014.

**Bond Projects**

The City continues to develop the projects approved in the \$90 million bond issue. The City has spent a total of \$62.5 million on projects to date with another \$8.4 million under contract, most of which are for the three projects discussed

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below. The City has issued \$75 million in bonds to date. The reauthorization of unappropriated bond proceed expenditures is provided for in the proposed budget.

Phase 1 Enterprise Boulevard Extension is currently under contract. Total expenses, including right of way acquisitions, engineering and other fees, are estimated at \$13.8 million. Previously authorized capital project funds of \$1.6 million are held in reserve for any excess in expenses and for Phase 2 of this development.

Lake Street from Sale Road to McNeese Street was recently completed and included the replacement of the Contraband Bayou Bridge. The construction cost was \$6.6 million; total cost including right of way, engineering and other fees is estimated at \$7.9 million. Previously authorized capital project funds were combined with the bond funds for Phase 1 of this project, any remaining funds will be used to fund the next phase of construction.

The Local Road category of the bond issue included funds for Sallier Street. The Nelson Road Extension project, which is a State DOTD project, is not part of this budget but will affect the City's future plans for Sallier Street. Once those plans are finalized, the City will begin final design plans for the portion of Sallier Street west of Lake Street.

The bond authorization allocated \$18 million for Downtown/Lakefront Development. Of those funds, \$1.8 million remain unallocated and will be added to previously authorized capital project funds and other state and local funds as the City proceeds with additional development.

The Ryan Street Streetscape project is currently under construction at an estimated cost of \$6.7 million. This project is being funded from the \$18 million that was allocated for Downtown/Lakefront Improvement Projects in the bond issue

Phase 2 of the Bord Du Lac Park improvements is underway at a cost of \$2.2 million. This phase will enhance the recently rebuilt Millennium Park and includes a spray park, gateway entrance, concession and restrooms.

The Gill Street Extension project is currently under contract for \$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 \$257,000. The City has allocated \$500,000 in Capital Project funds to pay other costs associated with the project.

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**SUMMARY**

We are cautiously optimistic about the financial health of the City. We have weathered some tough times, but through it all we have improved our City. We have successfully completed or have under contract, 75% of our bond projects. We have leveraged those funds with Disaster Recovery Funds to make improvements to our City that everyone in the area has enjoyed and benefited from.

In July, Fitch Rating Agency affirmed the City's AA- rating on our Public Improvement bonds. They also assigned an implied unlimited tax general obligation rating of AA. The Rating Outlook is Stable.

The City has worked extremely hard over the past several budget cycles to manage costs wherever possible. We believe that the tough economic times have forced the City to streamline operations and to manage the City in the most efficient manner possible.

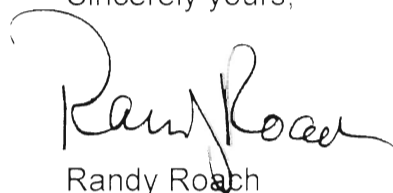
The City of Lake Charles is fortunate to have adequate fund balance reserves to cover recent deficits. We believe that the worse times are behind us in regards to declining revenues. But we are also realistic that the challenges brought on by increased retirement contributions will continue to plague us into the future, leaving us unable to fully cover operating cost and fund our operating subsidies.

We will continue to evaluate possible revenue alternatives and look for cost saving measures. We will also work with our legislative delegations for possible pension reform to help relieve that burden in the future.

We are available to meet with each of you in the coming weeks. We will hold a public hearing on Tuesday August 28, 2012 in conjunction with our scheduled agenda meeting to discuss the proposed budget.

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 5, 2012; or if necessary, a special meeting can be held on Tuesday September 11, 2012 for final budget adoption.

Sincerely yours,



Randy Roach  
Mayor



John Cardone  
City Administrator



Karen Harrell  
Director of Finance

# **CITY OF LAKE CHARLES**

## **STRUCTURE AND BUDGETARY ORGANIZATION**

### **ORGANIZATION**

The City of Lake Charles was incorporated in 1867 and is the principal city and trade center of Southwestern Louisiana, which is comprised of a five parish area with a population of 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 12<sup>th</sup> 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	Riverboat Gaming Fund
Recreation Fund	Central School Fund
Special Event Fund	Community Development Fund
HUD Housing Programs	Summer Feeding Grant
Americorps Grant	Miscellaneous Police Grants
COPS Hiring Grant	Disaster Recovery Fund
Brownfields Assessment for Petroleum	Facility Renewal 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	Water Utility Fund
Civic Center Fund	Golf Course Fund



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

Risk Management Fund

Employee Group Insurance Fund

### **Basis of Budgeting**

Budgets shall be prepared on the same basis of accounting as that used in the financial statements. The basis of budgeting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. The General Fund, Special Revenue 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 revenues 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 2012 budget projects that the ending fund balance will be 37.3% 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 2012 is \$23.9 million.

There is a proposed deficit of \$2.6 million in the fiscal year 2013 budget but the ending fund balance of \$21.4 million is above the 30% target balance of \$18.5 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 a 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 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 review annually in regards 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 revenues 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 exceed 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 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 5-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 2012 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 and allowed for the amending of the budget the amount at that time was undetermined. A formal adoption of the 2012 operating budget will be done prior to the fiscal year end.

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



## **Budget Calendar for Fiscal Year 2013**

May 15, 2012	Budget Request forms distributed to departments during formal meeting where Finance Department presents preliminary revenue budget projects and guidelines for annual submission.
June 22, 2012	Completed budget request must be received by the Finance Department.
July 2012	Budget request reviewed and compiled by Finance Department.
July & August 2012	Administrative review and meetings with department heads to discuss and revise submitted budgets.
August 15, 2012	Budgets to be distributed to Lake Charles City Council members at the regular council meeting.
August 28, 2012	Presentation to City Council and public hearing.
September 5, 2012	City Council budget adoption
September 11, 2012	Possible additional presentation and public hearings should formal adoption be deferred on September 5, 2012

## 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 current 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:  $\frac{1}{4}$  of 1% sales and use tax provided within the bond proposition and
- Second: An additional 2.5 mill ad valorem property tax provided for within the bond proposition

As part of the \$90 million public improvement project the City 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 upgrade 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 they plan to review the City's financial condition again in 2013.

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.

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; sound fiscal management, which has produced strong operating reserves and moderate debt levels.

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 City of Lake Charles, Louisiana for its annual budget for the fiscal year beginning October 1, 2011. 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 first 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: 16391

326 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, 2012 and ending September 30, 2013.

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, 2012 and ending September 30, 2013, 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, 2012, and ending September 30, 2013, 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 2012-2013 and Expenditures for the Capital Budget for the Fiscal Year 2012-2013, and said Budget of Capital Revenues and Expenditures for the Fiscal Year 2012-2013 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 9/11/2012, this Ordinance was adopted by the following vote:

For: John Ieyoub, Mark Eckard, Dana Carl Jackson, Rodney Geyen, Marshall Simien, Stuart Weatherford and Luvertha August

Passed and Adopted

*Mark Eckard*

Mark Eckard, President or Presiding Officer

Date

*9-11-12*

Attest

*Lynn F. Thibodeaux*

Lynn F. Thibodeaux  
Clerk of the Council

Date

*9-11-12*

Approved by

*Randy Roach*

Randy Roach, Mayor  
City of Lake Charles, Louisiana

Date

*9-14-12*

# **BUDGET SUMMARY**

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

**COMBINED ANNUAL BUDGET SUMMARY**

	General Fund	Special Revenue Funds	General Debt Service *	Capital Projects *	Enterprise Funds	Internal Service Funds	Combined Total
<b>Revenues:</b>							
Property taxes	\$ 7,203,950	\$ 892,214	\$ -	\$ -	\$ -	\$ -	\$ 8,096,164
Sales tax - 2.25%	35,292,000	4,896,000	-	5,712,000	-	-	45,900,000
Franchise and license taxes	8,390,000	9,700,000	-	-	-	-	18,090,000
License and permits	666,525	-	-	-	-	-	666,525
Intergovernmental	2,434,058	2,998,663	220,000	1,031,497	1,470,585	-	8,154,803
Charges for services	596,200	10,853,500	-	-	12,129,550	14,256,068	37,835,318
Internal services	1,660,695	-	-	-	-	-	1,660,695
Fines and forfeitures	325,800	-	-	-	-	-	325,800
Use of money and property	804,600	364,350	-	-	165,965	45,000	1,379,915
Total operating revenues	57,373,828	29,704,727	220,000	6,743,497	13,766,100	14,301,068	122,109,220
<b>Expenditures:</b>							
General Government	3,094,208	-	-	-	-	-	3,094,208
Finance	1,563,104	-	-	-	1,096,732	-	2,659,836
Human Resources	337,638	-	-	-	-	-	337,638
Fire Department	13,637,059	-	-	625,000	-	-	14,262,059
Police Department	17,145,862	1,156,404	-	-	-	-	18,302,266
Public Works	15,007,384	9,093,199	-	8,866,497	11,024,662	-	43,991,742
Planning & Development	2,027,097	404,653	-	-	-	-	2,431,750
Community Services	-	6,563,865	-	1,825,000	4,408,483	-	12,797,348
General Services	4,629,270	-	-	737,846	-	13,885,485	19,252,601
Debt Principal and Interest	-	-	10,211,416	-	-	-	10,211,416
Total operating & capital expenditures	57,441,622	17,218,121	10,211,416	12,054,343	16,529,877	13,885,485	127,340,864
<b>Other financing sources:</b>							
Transfers from other funds	1,720,000	2,234,809	9,883,922	7,400,000	3,119,238	-	24,357,969
Operating transfers to other funds	(3,870,135)	(2,042,412)	-	-	-	(750,000)	(6,662,547)
Trsfr to Risk Mgmt - Lawsuit Settlement	-	-	-	-	-	-	-
Transfer to Debt Service accounts	(350,000)	(7,444,767)	-	(2,089,154)	-	-	(9,883,921)
Capital transfers-General Capital Projects	-	(7,650,000)	-	-	-	-	(7,650,000)
Capital transfers-Enterprise Funds	-	(650,000)	-	-	-	-	(650,000)
Total transfers	(2,500,135)	(15,552,370)	9,883,922	5,310,846	3,119,238	(750,000)	(488,499)
Net Income (loss)	\$ (2,567,929)	\$ (3,065,764)	\$ (107,494)	\$ -	\$ 355,461	\$ (334,417)	\$ (5,720,143)
<b>Projected Beginning fund balance</b>	\$ 23,956,852	\$ 17,345,577	\$ 3,546,365				
Fund balance (used) added operations	(2,567,929)	2,179,740	(107,494)	-			
Fund balance (used) for capital transfers	-	(5,245,504)	-	-			
Total fund balance (used) added	(2,567,929)	(3,065,764)	(107,494)	-			
Ending fund balance	\$ 21,388,923	\$ 14,279,813	\$ 3,438,871	\$ -			
General Fund fund balance target 30%	\$ 18,498,527						

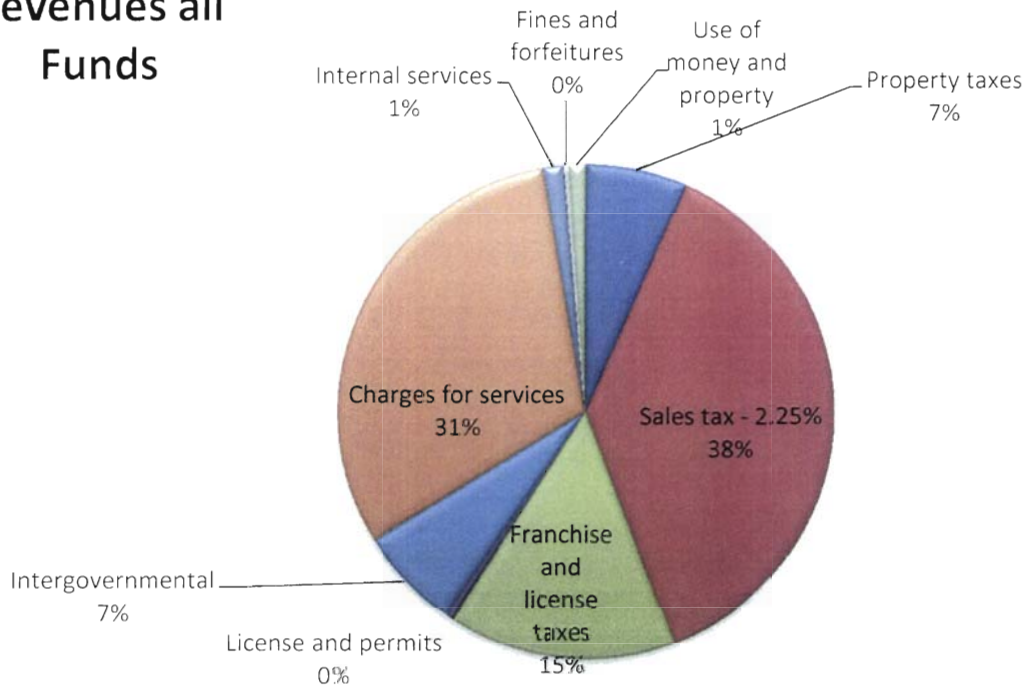
\* Capital Project expenditures do not include previously authorized projects.



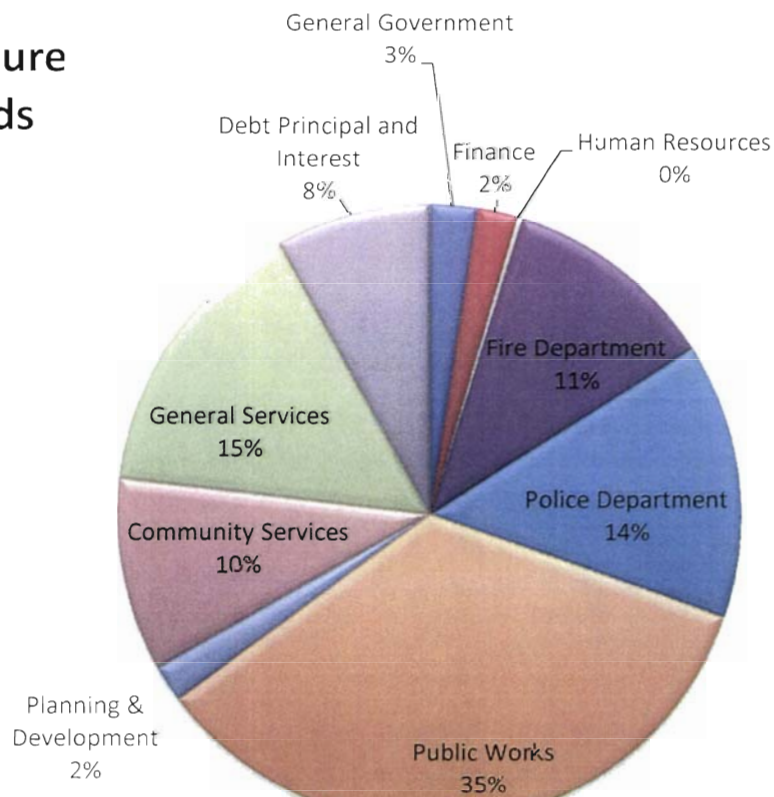
# CITY OF LAKE CHARLES FISCAL YEAR 2012 - 2013 ANNUAL BUDGET

## 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 2012 - 2013 ANNUAL BUDGET**

**GENERAL FUND SUMMARY**

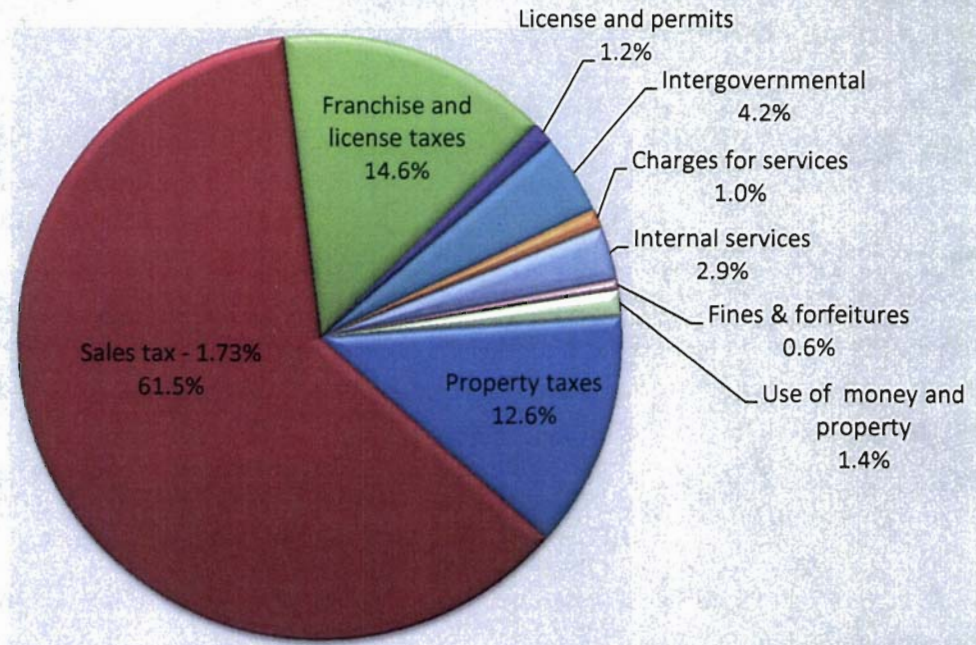
	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011-2012	Y-T-D FY 2012 7/31/2012	Projected Actual EOY FY 2012	% Change Adopted from Actual	Adopted Budget 2012-2013	% Change Adopted'13 to Adpoted'12
<b>Revenues:</b>							
Property taxes	\$ 7,056,124	\$ 6,834,032	\$ 6,827,675	\$ 6,842,675	-3.1%	\$ 7,203,950	5.4%
Sales tax - 1%	18,994,509	19,300,000	15,066,956	19,731,956	1.6%	20,400,000	5.7%
Additional sales tax levy portions	13,867,705	14,089,000	10,998,883	14,404,333	1.6%	14,892,000	5.7%
Franchise and license taxes	8,673,231	8,775,000	6,016,032	8,206,032	1.2%	8,390,000	-4.4%
License and permits	846,040	711,240	564,019	814,019	-15.9%	666,525	-6.3%
Intergovernmental	2,273,107	2,346,676	2,213,671	2,348,171	3.2%	2,434,058	3.7%
Charges for services	665,969	622,000	482,346	557,346	-6.6%	596,200	-4.1%
Internal services	2,039,630	1,834,587	405,681	1,834,587	-10.1%	1,660,695	-9.5%
Fines and forfeitures	383,268	344,800	256,033	301,033	-10.0%	325,800	-5.5%
Use of money and property	908,179	864,350	1,030,980	1,209,140	-4.8%	804,600	-6.9%
Total operating revenues	55,707,762	55,721,685	43,862,276	56,249,292	0.0%	57,373,828	3.0%
<b>Expenditures:</b>							
General Government	2,857,661	2,963,795	2,306,671	3,033,295	3.7%	3,094,208	4.4%
Finance	1,488,860	1,560,283	1,219,194	1,544,194	4.8%	1,563,104	0.2%
Human Resources	313,431	326,315	247,607	322,607	4.1%	337,638	3.5%
Fire Department	12,940,075	13,785,674	10,591,311	13,621,311	6.5%	13,637,059	-1.1%
Police Department	15,982,659	16,604,478	13,197,523	16,924,478	3.9%	17,145,862	3.3%
Public Works	12,804,988	14,700,469	9,650,413	13,298,049	14.8%	15,007,384	2.1%
Planning & Development	1,815,148	2,005,980	1,443,893	1,877,061	10.5%	2,027,097	1.1%
General Services	4,168,193	4,234,969	2,882,765	4,284,969	1.6%	4,629,270	9.3%
Total operating expenditures	52,371,015	56,181,963	41,539,377	54,905,964	7.3%	57,441,622	2.2%
Excess(deficiency)of revenues/exp	3,336,747	(460,278)	2,322,899	1,343,328	-113.8%	(67,794)	85.3%
<b>Other financing sources:</b>							
Trsfr from Facility Renewal Fund	-	545,000	336,250	455,000	N/A	-	-100.0%
Trsfr from Riverboat Fund	800,000	880,000	-	388,588	10.0%	970,000	10.2%
Trsfr from Employee Health Insur Fund	-	750,000	380,000	750,000	N/A	750,000	0.0%
Total operating transfers in	800,000	2,175,000	716,250	1,593,588	171.9%	1,720,000	-20.9%
<b>Other financing uses:</b>							
Operating transfers to other funds	3,241,543	3,441,691	2,224,110	3,441,691	6.2%	3,870,135	12.4%
Trsfr to Risk Mgmnt - Lawsuit Setlmnt-FC	568,633	568,634	-	568,634	0.0%	-	-100.0%
Transfer to Debt Service accounts	279,135	350,000	234,602	284,602	25.4%	350,000	0.0%
Transfer to Risk Management	514,404	-	-	-	-100.0%	-	N/A
Capital transfers-Mallard Cove	-	-	-	-	N/A	-	N/A
Total transfers to other funds	4,603,715	4,610,325	2,458,712	4,294,927	0.1%	4,220,135	-8.5%
General Fund Expenditures	56,974,730	60,792,288	43,998,089	59,200,891	6.7%	61,661,757	1.4%
Net Income (loss)	\$ (466,968)	\$ (2,895,603)	\$ 580,437	\$ (1,358,011)	-520.1%	\$ (2,567,929)	11.3%
Beginning fund balance	\$25,781,832	\$25,314,864		\$ 25,314,864		\$23,956,852	
Fund balance (used) added operations	101,665	(2,076,969)		(789,377)	-124.3%	(2,567,929)	48.2%
Fund balance used for capital transfers	-	(250,000)		-	-400.0%	-	50.0%
Fund balance used for lawsuit settlmnt	(568,633)	(568,634)		(568,634)	0.0%	-	0.0%
Total fund balance (used) added	(466,968)	(2,895,603)		(1,358,011)	-106.7%	(2,567,929)	43.0%
Ending fund balance	\$25,314,864	\$22,419,261		\$ 23,956,852	-19.7%	\$21,388,923	8.3%
Fund balance target 30%	\$16,767,508	\$17,992,096		\$ 17,589,677	6.2%	\$18,498,527	2.4%



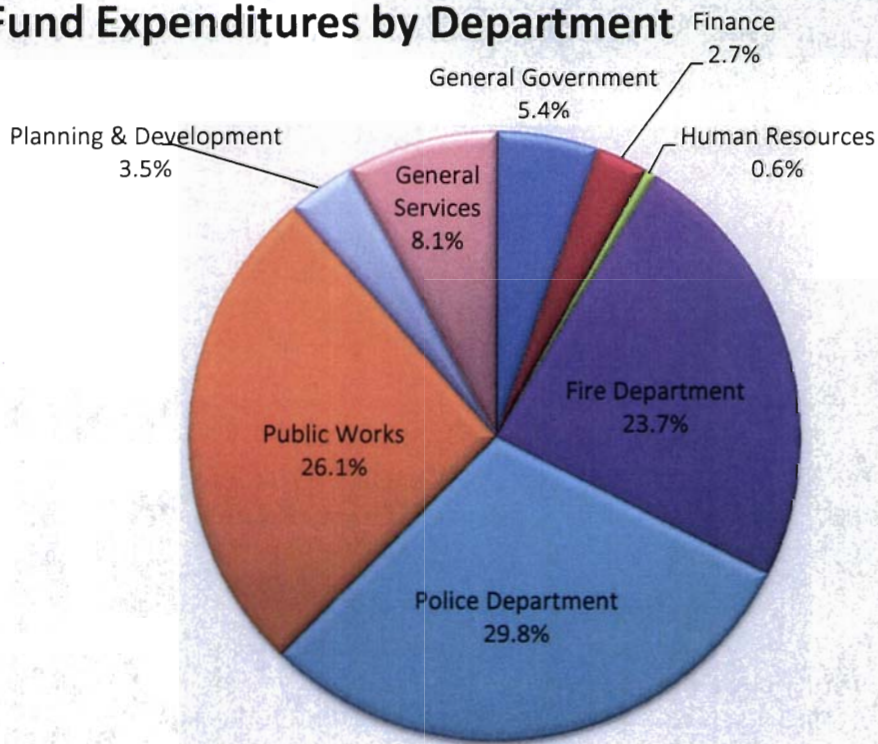
CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET

GENERAL FUND SUMMARY

**General Fund Revenue Sources**



**General Fund Expenditures by Department**

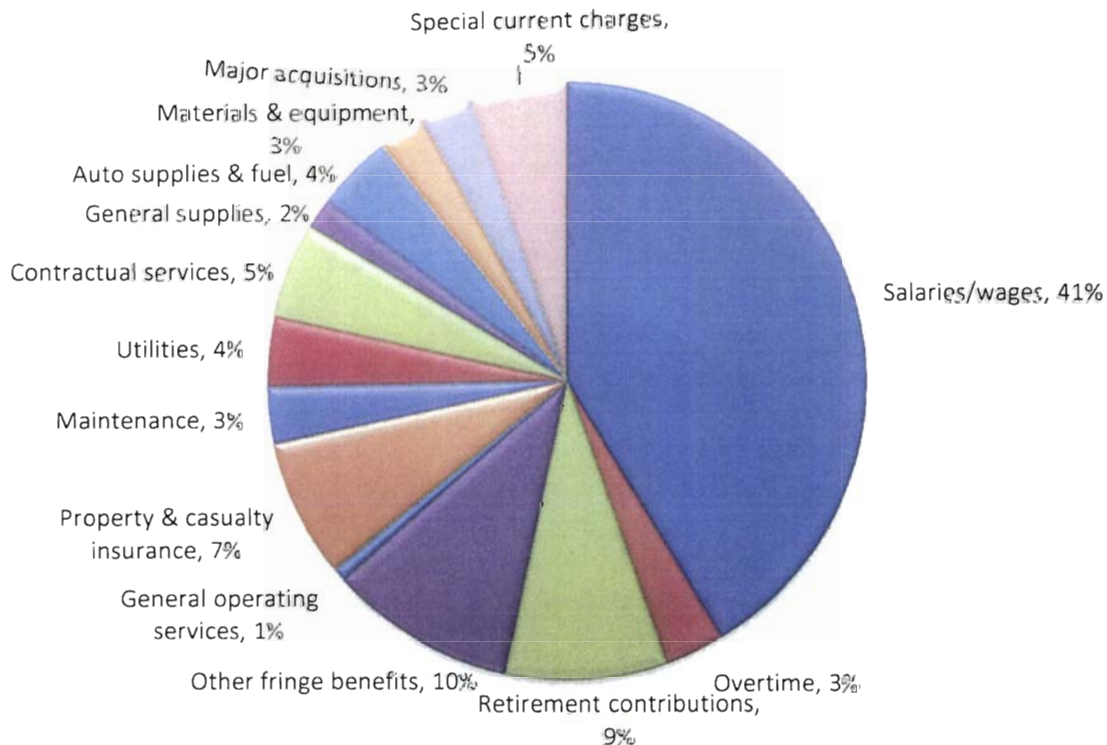


# CITY OF LAKE CHARLES FISCAL YEAR 2012 - 2013 ANNUAL BUDGET

## GENERAL FUND SUMMARY

Category	Adopted 2012 - 2013	% of Budget
Salaries/wages	\$ 23,801,755	41%
Overtime	1,850,500	3%
Retirement contributions	4,971,040	9%
Other fringe benefits	5,799,930	10%
General operating services	397,926	1%
Property & casualty insurance	4,313,741	8%
Maintenance	1,765,175	3%
Utilities	2,160,920	4%
Contractual services	2,942,300	5%
General supplies	957,675	2%
Auto supplies & fuel	2,394,200	4%
Materials & equipment	1,452,000	3%
Major acquisitions	1,603,200	3%
Special current charges	3,031,260	5%
OPERATING EXPENSES	57,441,622	
TRANSFERS	4,220,135	
TOTAL GENERAL FUND EXPENSES	\$ 61,661,757	

## General Fund Operating Expenditures by Category





# **GENERAL FUND**

## **SCHEDULE OF REVENUES**

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

REVENUES	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2012 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>FUND: 001 GENERAL FUND:</b>						
PRIOR YEAR	\$ 297,934	\$ 40,000	\$ 47,866	-86.6%	\$ 40,000	0.0%
* PROPERTY TAXES	297,934	40,000	47,866	-86.6%	40,000	0.0%
2.31 MILL STREET IMPROVEMENT	1,143,694	1,149,759	1,147,352	0.5%	1,212,361	5.4%
5.27 MILL EMPLOYEE SALARY	2,609,206	2,623,044	2,617,553	0.5%	2,765,862	5.4%
6.07 MILL GENERAL ALIMONY	3,005,290	3,021,229	3,014,904	0.5%	3,185,727	5.4%
* DEDICATED TAXES	6,758,190	6,794,032	6,779,809	0.5%	7,163,950	5.4%
SALES TAX - 1%	18,994,509	19,300,000	15,066,956	1.6%	20,400,000	5.7%
TEN YEAR SALES TX - 0.48%	9,117,365	9,264,000	7,232,139	1.6%	9,792,000	5.7%
EMPLOYEE PAY STX PORTION	4,750,340	4,825,000	3,766,744	1.6%	5,100,000	5.7%
* SALES TAX	32,862,214	33,389,000	26,065,839	1.6%	35,292,000	5.7%
OCCUPATIONAL LICENSES TAX	1,920,775	1,935,000	1,880,760	0.7%	1,910,000	-1.3%
INSURANCE LICENSES TAX	965,400	990,000	1,022,564	2.5%	1,015,000	2.5%
* BUSINESS LICENSES TAXES	2,886,175	2,925,000	2,903,324	1.3%	2,925,000	0.0%
GAS FRANCHISE	483,307	500,000	171,805	3.5%	475,000	-5.0%
ELECTRIC CO FRANCHISE	4,346,623	4,400,000	2,445,861	1.2%	4,000,000	-9.1%
CABLE TV FRANCHISE	957,126	950,000	495,043	-0.7%	990,000	4.2%
* FRANCHISE TAXES	5,787,056	5,850,000	3,112,709	1.1%	5,465,000	-6.6%
** TAXES AND SPECIAL ASSESSMENT	48,591,569	48,998,032	38,909,547	0.8%	50,885,950	3.9%
TAXI PERMITS	368	350	225	-4.9%	350	0.0%
ALCOHOLIC BEVERAGE APP FEE	1,450	1,700	1,250	17.2%	1,500	-11.8%
LIQUOR PERMITS	113,600	115,000	110,250	1.2%	113,000	-1.7%
BEER PERMITS	18,135	18,000	17,255	-0.7%	19,000	5.6%
RESTAURANT ENDORSEMENTS	7,000	7,500	6,400	7.1%	7,500	0.0%
SPECIAL PERMITS	4,350	4,500	3,650	3.4%	4,300	-4.4%
BINGO PERMITS	1,825	2,000	1,850	9.6%	2,000	0.0%
MISCELLANEOUS	4,766	4,000	5,750	-16.1%	5,000	25.0%
* OCCUPATIONAL PERMITS	151,494	153,050	146,630	1.0%	152,650	-0.3%
BUILDING PERMITS	463,010	370,000	295,331	-20.1%	350,000	-5.4%
ELECTRICAL PERMITS	72,331	55,000	37,998	-24.0%	50,000	-9.1%
STREET CUTTING PERMITS	50	50	15	0.0%	25	-50.0%
CULVERT PERMIT	-	-	250	N/A	100	N/A
REINSPECTION FEES - BLDG	445	100	1,210	-77.5%	750	650.0%
PLUMBING PERMITS	59,041	48,000	21,030	-18.7%	33,000	-31.3%
MECHANICAL PERMITS	48,364	35,040	20,319	-27.5%	30,050	-14.2%
* BLDG,STRCTR & EQUIP PERMIT	643,241	508,190	376,153	-21.0%	463,925	-8.7%
ELECTRICAL LICENSES	11,288	15,000	11,989	32.9%	15,000	0.0%
GAS FITTERS LICENSES	2,550	3,000	2,577	17.6%	3,000	0.0%
PLUMBING LICENSES	5,500	6,500	5,055	18.2%	6,700	3.1%
MECHANICAL LICENSES	7,713	7,500	7,728	-2.8%	8,200	9.3%
PLAN CHECKING FEE	24,254	18,000	13,887	-25.8%	17,050	-5.3%
* BUILDING LICENSES	51,305	50,000	41,236	-2.5%	49,950	-0.1%
** LICENSES AND PERMITS	846,040	711,240	564,019	-15.9%	666,525	-6.3%
MISCELLANEOUS REIMBURSEMENT	-	-	-	N/A	-	N/A
* FEDERAL PROGRAMS	-	-	-	N/A	-	N/A

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2012 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>REVENUES</b>						
2% FIRE INSURANCE TAX	274,004	260,000	242,728	-5.1%	250,000	-3.8%
BEER TAXES	126,681	130,000	130,370	2.6%	130,000	0.0%
DEPT OF TRANSPORTATION	102,626	102,626	85,081	0.0%	102,626	0.0%
OFFICE OF PUBLIC HEALTH	-	50	-	N/A	-	-100.0%
MISCELLANEOUS REIMBURSEMENT	-	-	-	N/A	-	N/A
* STATE REVENUE	503,311	492,676	458,179	-2.1%	482,626	-2.0%
WARD 3 CAL PAR FIRE PROT	1,463,340	1,550,000	1,569,609	5.9%	1,652,532	6.6%
HOUSING AUTHORITY LIEU TAX	64,125	70,000	-	9.2%	65,000	-7.1%
CAL PARISH POLICE JURY	229,210	231,000	178,633	0.8%	231,900	0.4%
SW DIST LAW ENFORCE PLANNING	3,000	3,000	2,000	0.0%	2,000	-33.3%
MISCELLANEOUS REIMBURSEMENT	10,121	-	5,250	-100.0%	-	N/A
* LOCAL REVENUE	1,769,796	1,854,000	1,755,492	4.8%	1,951,432	5.3%
** INTERGOVERNMENTAL	2,273,107	2,346,676	2,213,671	3.2%	2,434,058	3.7%
COMPLIANCE FEES	23,980	25,000	13,425	4.3%	18,000	-28.0%
ZONING HEARINGS	17,590	20,000	17,830	13.7%	21,000	5.0%
* ZONING	41,570	45,000	31,255	8.3%	39,000	-13.3%
ACCIDENT REPORT SALES	28,269	30,000	23,397	6.1%	29,000	-3.3%
POLICE PHOTOGRAPHIC SERVICE	9,846	8,500	5,713	-13.7%	7,200	-15.3%
MOTORCYCLE ESCORT FEES	11,558	8,000	21,670	-30.8%	5,000	-37.5%
FALSE ALARM FEES	-	-	3,200	N/A	1,000	N/A
FIRE REPORT, INSPECTION & PERMITS	2,205	2,000	1,740	-9.3%	2,000	0.0%
HAZARDOUS MATERIAL RESPONSE	-	2,000	-	N/A	-	-100.0%
SEX OFFENDER REGISTRATION	5,946	5,500	6,420	-7.5%	7,000	27.3%
* PUBLIC SAFETY CHARGES	57,824	56,000	62,140	-3.2%	51,200	-8.6%
INSPECTION EXAMINATION FEE	600	-	1,600	-100.0%	1,000	N/A
GENERAL INSPECTION FEES	6,570	6,000	2,282	-8.7%	3,000	-50.0%
* INSPECTION FEES	7,170	6,000	3,882	-16.3%	4,000	-33.3%
GRASS CUTTING	331,361	300,000	254,717	-9.5%	340,000	13.3%
GRASS CUTTING-INT & PEN	1,009	-	-	-100.0%	-	N/A
* GRASS CUTTING & CLEANING	332,370	300,000	254,717	-9.7%	340,000	13.3%
DEMOLITION CHARGES	209,994	200,000	120,990	-4.8%	150,000	-25.0%
INCINERATOR FEES	17,041	15,000	9,362	-12.0%	12,000	-20.0%
* PHYS ENV-CHG FOR SERVICE	227,035	215,000	130,352	-5.3%	162,000	-24.7%
INDIRECT COST COMMUNITY DEVLPMNT	35,376	25,000	-	-29.3%	13,000	-48.0%
INDIRECT COST TRANSIT	455,021	455,021	25,000	0.0%	286,695	-37.0%
INDIRECT COST CIVIC CENTER	67,873	75,000	15,000	10.5%	70,000	-6.7%
INDIRECT COST GOLF COURSE	65,140	65,000	10,000	-0.2%	65,000	0.0%
INDIRECT COST WATER UTILITY	672,439	650,000	250,000	-3.3%	610,000	-6.2%
INDIRECT COST SUMMER FOOD SERVICE	25,789	13,066	2,500	-49.3%	13,000	-0.5%
INDIRECT COST WASTE WATER	708,221	550,000	100,000	-22.3%	600,000	9.1%
* INDIRECT COSTS	2,029,859	1,833,087	402,500	-9.7%	1,657,695	-9.6%
SERVICES OF PLANNING DEPT	9,771	1,500	3,181	-84.6%	3,000	100.0%
* INTERNAL SERVICES	9,771	1,500	3,181	-84.6%	3,000	100.0%
** CHARGES FOR SERVICES	2,705,599	2,456,587	888,027	-9.2%	2,256,895	-8.1%

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2012 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>REVENUES</b>						
CITY COURT FINES	349,404	315,000	226,554	-9.8%	300,000	-4.8%
APPEARANCE BONDS	100	-	-	-100.0%	-	N/A
* CITY COURT FINES	349,504	315,000	226,554	-9.9%	300,000	-4.8%
PARKING VIOLATION - \$10.00	10,267	9,800	6,263	-4.5%	8,000	-18.4%
HANDICAP - \$275.00	14,209	12,000	8,739	-15.5%	10,800	-10.0%
* PARKING VIOLATIONS	24,476	21,800	15,002	-10.9%	18,800	-13.8%
FORFEITURES - CASH	-	-	1,269	N/A	-	N/A
RESTITUTION	-	-	498	N/A	-	N/A
DWI ANALYSIS FEE	3,163	2,000	-	-36.8%	1,000	-50.0%
PRE-TRIAL DIVERSIONS DWI	2,800	4,000	1,600	42.9%	2,000	-50.0%
MISC CODE VIOLATION FEE	3,325	2,000	11,110	-39.8%	4,000	100.0%
* MISC FINES FORFEITURES	9,288	8,000	14,477	-13.9%	7,000	-12.5%
** FINES AND FORFEITURES	383,268	344,800	256,033	-10.0%	325,800	-5.5%
INTEREST ON INVESTMENTS	164,879	150,000	54,260	-9.0%	80,000	-46.7%
DEMAND DEPOSIT ACCOUNTS	24,594	22,000	15,049	-10.5%	20,000	-9.1%
INTEREST-PROPERTY TAXES	24,415	24,000	21,340	-1.7%	24,000	0.0%
INTEREST-OCCUPATIONAL LICENSES	26,607	20,000	14,332	-24.8%	20,000	0.0%
INTEREST-SALES TAX	276,821	250,000	561,916	-9.7%	255,000	2.0%
UNREALIZED GAIN/LOSS INVEST	27,851	-	-	-100.0%	-	N/A
INTEREST-GRASS ASSESSMENT	16,751	17,000	11,561	1.5%	14,000	-17.6%
* INTEREST	561,918	483,000	678,458	-14.0%	413,000	-14.5%
PENALTY-OCCUPATION LICENSE	30,394	29,000	29,346	-4.6%	33,000	13.8%
PENALTY-SALES TAX	111,513	120,000	132,147	7.6%	130,000	8.3%
PENALTY-GRASS ASSESSMENTS	10,816	11,000	9,483	1.7%	12,000	9.1%
* PENALTIES	152,723	160,000	170,976	4.8%	175,000	9.4%
OIL & GAS LEASE ROYALTIES	150	150	150	0.0%	150	0.0%
PIONEER BUILDING RENTS	45,440	45,000	37,966	-1.0%	46,000	2.2%
COMMUNICATION EQUIPMENT	66,600	65,000	-	-2.4%	65,000	0.0%
* RENTS AND ROYALTIES	112,190	110,150	38,116	-1.8%	111,150	0.9%
OLD EQUIPMENT	15,714	15,000	32,557	-4.5%	20,000	33.3%
PROPERTY	-	-	18,102	N/A	-	N/A
GARBAGE CANS	3,675	4,500	2,475	22.4%	3,200	-28.9%
* SALE OF FIXED ASSETS	19,389	19,500	53,134	0.6%	23,200	19.0%
MISCELLANEOUS DONATIONS	1,950	4,500	6,918	130.8%	4,000	-11.1%
* DONATIONS	1,950	4,500	6,918	130.8%	4,000	-11.1%
GENERAL REVENUES	1,368	15,000	11,728	996.5%	15,000	0.0%
ATTORNEY FEES	180	200	240	11.1%	250	25.0%
GENERAL CONCESSIONS	1,561	2,000	1,552	28.1%	2,000	0.0%
PUBLIC WORKS	27,156	15,000	20,128	-44.8%	24,000	60.0%
SPECIAL EVENT REVENUE	1,450	-	4,675	-100.0%	2,000	N/A
TEAM GREEN	3,824	5,000	18,892	30.8%	5,000	0.0%
* MISCELLANEOUS REVENUE	35,539	37,200	57,215	4.7%	48,250	29.7%
MISC INSURANCE CLAIMS	24,470	50,000	26,163	104.3%	30,000	-40.0%
* INSURANCE REVENUES	24,470	50,000	26,163	104.3%	30,000	-40.0%
** USE OF MONEY & PROPERTY	908,179	864,350	1,030,980	-4.8%	804,600	-6.9%

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2012 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>REVENUES</b>						
TOTAL OPERATING REVENUES	55,707,762 4.0%	55,721,685 0.0%	43,862,277 78.7%	0.0%	57,373,828 3.0%	3.0%
RIVERBOAT GAMING FUND TRANSFER	800,000	880,000	-	10.0%	970,000	10.2%
FACILITY RENEWAL FUND	-	545,000	336,250	N/A	-	-100.0%
EMPLOYEE HEALTH INSURANCE	-	750,000	380,000	N/A	750,000	0.0%
*INTERFUND TRSF - SPECIAL REVENUE	800,000	2,175,000	716,250	171.9%	1,720,000	-20.9%
EXCESS OF REV OVER/UNDER EXP	466,968	2,895,603	-	520.1%	2,567,929	-11.3%
** NON-OPERATING REVENUE	466,968	2,895,603	-	520.1%	2,567,929	-11.3%
TOTAL GENERAL FUND	<u>\$ 56,974,730</u>	<u>\$ 60,792,288</u>	<u>\$ 44,578,527</u>	6.7%	<u>\$ 61,661,757</u>	1.4%

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# **GENERAL FUND**

## **OPERATING EXPENDITURES AND TRANSFERS**

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
General Government	46.5	46.5	46.5	46.5	0.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual	Adopted	YTD Actual	% Change	Adopted	% Change
	Fiscal Year 2010-2011	Budget 2011 - 2012	7/31/2012 2011 - 2012	Adopted from Actual	Budget 2012-2013	Adopted'12 to Adopted'13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 01 GENERAL GOVERNMENT</b>						
Salaries/ Wages/ OT	\$ 1,608,742	\$ 1,663,450	\$ 1,337,516	3.4%	\$ 1,695,050	1.9%
Fringe Benefits	591,885	648,598	507,835	9.6%	671,750	3.6%
General Operating Services	104,329	100,340	74,602	-3.8%	110,300	9.9%
Insurance - Property, AL, GL, WC	133,007	133,007	104,756	0.0%	151,308	13.8%
Maintenance & Rentals	20,877	23,650	18,685	13.3%	31,150	31.7%
Utilities	50,179	59,200	36,774	18.0%	70,000	18.2%
Contractual Services & Projects	5,357	5,900	4,988	10.1%	24,200	310.2%
General Supplies	18,822	24,075	13,002	27.9%	29,275	21.6%
Automotive Supplies & Gasoline	31,656	39,050	26,961	23.4%	34,850	-10.8%
Materials & Equipment	18,230	39,000	3,923	113.9%	30,500	-21.8%
Major Acquisitions & Improvements	-	-	16,995	N/A	-	N/A
Special Current Charges	274,577	227,525	160,634	-17.1%	245,825	8.0%
GENERAL GOVERNMENT DEPT	<u>\$ 2,857,661</u>	<u>\$ 2,963,795</u>	<u>\$ 2,306,671</u>	3.7%	<u>\$ 3,094,208</u>	4.4%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Mayor's Office	5	5	5	5	0.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2012 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012-2013	% Change Adopted '12 to Adopted '13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 01 GENERAL GOVERNMENT</b>						
<b>DIV: 01 MAYOR'S OFFICE</b>						
Salaries/ Wages/ OT	\$ 365,449	\$ 386,200	\$ 310,939	5.7%	\$ 405,150	4.9%
Fringe Benefits	92,563	101,914	81,249	10.1%	104,660	2.7%
General Operating Services	7,093	11,300	7,461	59.3%	9,800	-13.3%
Insurance - Property, AL, GL, WC	37,657	37,657	28,243	0.0%	41,423	10.0%
Maintenance & Rentals	2,957	4,150	1,838	40.3%	3,950	-4.8%
Utilities	9,466	12,000	7,310	26.8%	12,000	0.0%
Contractual Services & Projects	-	200	-	N/A	-	-100.0%
General Supplies	6,926	10,150	5,137	46.5%	9,000	-11.3%
Automotive Supplies & Gasoline	2,638	3,550	2,323	34.6%	3,650	2.8%
Materials & Equipment	150	10,000	176	6566.7%	9,500	-5.0%
Major Acquisitions & Improvements	-	-	16,995	N/A	-	N/A
Special Current Charges	24	75	-	212.5%	75	0.0%
<b>MAYOR'S OFFICE</b>	<b>\$ 524,923</b>	<b>\$ 577,196</b>	<b>\$ 461,671</b>	<b>10.0%</b>	<b>\$ 599,208</b>	<b>3.8%</b>



**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Ordinances adopted	435	450	450
Resolutions adopted	360	375	375

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
City Council	5	5	5	5	0.0%

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual	Adopted	Y-T-D	% Change	Adopted	% Change
	Fiscal Year 2010 - 2011	Budget 2011 - 2012	FY 2012 7/31/2012	Adopted from Actual	Budget 2012-2013	Adopted '12 to Adopted '13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 01 GENERAL GOVERNMENT</b>						
<b>DIV: 02 CITY COUNCIL</b>						
Salaries/ Wages/ OT	\$ 141,491	\$ 142,950	\$ 118,138	1.0%	\$ 143,950	0.7%
Fringe Benefits	83,087	96,141	65,671	15.7%	96,690	0.6%
General Operating Services	26,479	25,450	20,371	-3.9%	28,250	11.0%
Insurance - Property, AL, GL, WC	5,730	5,730	4,297	0.0%	6,303	10.0%
Maintenance & Rentals	7,334	9,200	8,058	25.4%	9,700	5.4%
Utilities	1,277	1,500	1,164	17.5%	1,500	0.0%
Contractual Services & Projects	172	500	-	190.7%	500	0.0%
General Supplies	1,078	2,400	753	122.6%	2,000	-16.7%
Materials & Equipment	898	3,300	137	267.5%	4,800	45.5%
CITY COUNCIL	<u>\$ 267,546</u>	<u>\$ 287,171</u>	<u>\$ 218,589</u>	7.3%	<u>\$ 293,693</u>	2.3%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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 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 City Court. This is the enforcement officer of the Court and the duties include service of papers, garnishments, and warrants.

**DEMAND PERFORMANCE INDICATORS:**

Description	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Warrants cleared	4,183	6,842	7,000
Papers served	10,592	10,064	18,250
Garnishments processed	804	907	975

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

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
City Marshal	12	12	12	12	0.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual	Adopted	Y-T-D	% Change	Adopted	% Change
	Fiscal Year 2010 - 2011	Budget 2011 - 2012	FY 2012 7/31/2012	Adopted from Actual	Budget 2012-2013	Adopted'12 to Adopted '13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT 01: GENERAL GOVERNMENT</b>						
<b>DIV: 03 CITY MARSHAL</b>						
Salaries/ Wages/ OT	\$ 316,235	\$ 319,000	\$ 263,158	0.9%	\$ 331,500	3.9%
Fringe Benefits	111,627	118,437	94,923	6.1%	123,750	4.5%
General Operating Services	2,071	2,100	1,296	1.4%	2,100	0.0%
Insurance - Property, AL, GL, WC	49,560	49,560	42,170	0.0%	59,516	20.1%
Utilities	1,531	2,000	1,385	30.6%	2,000	0.0%
Contractual Services & Projects	4,800	4,800	4,800	0.0%	10,800	125.0%
General Supplies	-	100	-	N/A	100	0.0%
Automotive Supplies & Gasoline	29,018	35,500	24,637	22.3%	31,200	-12.1%
Special Current Charges	10,000	10,150	10,172	1.5%	10,200	0.5%
CITY MARSHAL	<u>\$ 524,842</u>	<u>\$ 541,647</u>	<u>\$ 442,541</u>	3.2%	<u>\$ 571,166</u>	5.4%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Civil cases filed/disposed	3,944/2,898	3,330/2,652	3,580/2,864
Criminal cases filed/disposed	3,526/2,950	4,911/3,670	6,882/5,162
Traffic cases filed/disposed	18,010/15,296	20,147/18,391	14,164/12,889
Juvenile cases filed/disposed	120/113	127/110	40/35

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
City Court	17	17	17	17	0.0%



**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual	Adopted	Y-T-D	% Change	Adopted	% Change
	Fiscal Year 2010 - 2011	Budget 2011 - 2012	FY 2012 7/31/2012	Adopted from Actual	Budget 2012-2013	Adopted'12 to Adopted '13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 01 GENERAL GOVERNMENT</b>						
<b>DIV: 04 CITY COURT</b>						
Salaries/ Wages/ OT	\$ 527,148	\$ 542,300	\$ 431,810	2.9%	\$ 545,350	0.6%
Fringe Benefits	203,005	229,574	178,177	13.1%	232,950	1.5%
General Operating Services	22,235	22,590	11,087	1.6%	25,250	11.8%
Insurance - Property, AL, GL, WC	24,779	24,779	18,584	0.0%	27,257	10.0%
Maintenance & Rentals	4,379	4,300	3,950	-1.8%	11,300	162.8%
Utilities	35,139	40,200	24,700	14.4%	51,500	28.1%
Contractual Services & Projects	-	-	-	N/A	6,500	N/A
General Supplies	5,843	6,150	5,463	5.3%	12,950	110.6%
Materials & Equipment	16,829	23,700	1,811	40.8%	14,200	-40.1%
Special Current Charges	13,838	15,450	13,576	11.6%	15,450	0.0%
CITY COURT	<u>\$ 853,195</u>	<u>\$ 909,043</u>	<u>\$ 689,158</u>	6.5%	<u>\$ 942,707</u>	3.7%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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 claims 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 litigations; 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Requests for legal action	199	200	200

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Legal Services	8	8	8	8	0.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual	Adopted	Y-T-D	% Change	Adopted	% Change
	Fiscal Year 2010 - 2011	Budget 2011 - 2012	FY 2012 7/31/2012	Adopted from Actual	Budget 2012-2013	Adopted '12 to Adopted '13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 01 GENERAL GOVERNMENT</b>						
<b>DIV: 05 LEGAL SERVICES</b>						
Salaries/ Wages/ OT	\$ 258,420	\$ 273,000	\$ 213,473	5.6%	\$ 269,100	-1.4%
Fringe Benefits	101,603	102,532	87,816	0.9%	113,700	10.9%
General Operating Services	46,451	38,900	34,386	-16.3%	44,900	15.4%
Insurance - Property, AL, GL, WC	15,281	15,281	11,461	0.0%	16,809	10.0%
Maintenance & Rentals	6,207	6,000	4,840	-3.3%	6,200	3.3%
Utilities	2,766	3,500	2,215	26.5%	3,000	-14.3%
Contractual Services & Projects	385	400	188	3.9%	6,400	1500.0%
General Supplies	4,975	5,275	1,648	6.0%	5,225	-0.9%
Materials & Equipment	353	2,000	1,799	466.6%	2,000	0.0%
Special Current Charges	250,715	201,850	136,886	-19.5%	220,100	9.0%
LEGAL SERVICES	<u>687,156</u>	<u>648,738</u>	<u>494,712</u>	-5.6%	<u>687,434</u>	6.0%
 GENERAL GOVERNMENT	 <u>\$ 2,857,662</u>	 <u>\$ 2,963,795</u>	 <u>\$ 2,306,671</u>	 3.7%	 <u>\$ 3,094,208</u>	 4.4%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Finance Department	18	18	18	18	0.0%

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual	Adopted	YTD Actual	% Change	Adopted	% Change
	Fiscal Year 2010-2011	Budget 2011 - 2012	7/31/2012 2011 - 2012	Adopted from Actual	Budget 2012-2013	Adopted'12 to Adopted'13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 02 FINANCE</b>						
Salaries/ Wages/ OT	\$ 704,820	\$ 714,880	\$ 570,010	1.4%	\$ 703,890	-1.5%
Fringe Benefits	214,709	223,746	186,710	4.2%	237,770	6.3%
General Operating Services	29,380	33,625	23,754	14.4%	33,475	-0.4%
Insurance - Property, AL, GL, WC	32,912	32,912	24,772	0.0%	36,169	9.9%
Maintenance & Rentals	5,632	6,170	4,921	9.6%	7,000	13.5%
Utilities	5,732	6,900	5,176	20.4%	6,900	0.0%
Contractual Services & Projects	14,108	28,600	13,964	102.7%	28,200	-1.4%
General Supplies	11,554	11,650	9,898	0.8%	12,400	6.4%
Materials & Equipment	1,757	4,500	448	156.1%	5,000	11.1%
Special Current Charges	468,256	497,300	379,541	6.2%	492,300	-1.0%
<b>FINANCE DEPARTMENT</b>	<b>\$ 1,488,860</b>	<b>\$ 1,560,283</b>	<b>\$ 1,219,194</b>	<b>4.8%</b>	<b>\$ 1,563,104</b>	<b>0.2%</b>



**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Annual budget	1	1	1
Budget amendments	2	1	1
CAFR (annual financial statements)	1	1	1
Bond issues	2	0	0

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Administration Services	2	2	2	2	0.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual	Adopted	Y-T-D	% Change	Adopted	% Change
	Fiscal Year	Budget	FY 2012	Adopted	Budget	Adopted '12
	2010 - 2011	2011 - 2012	7/31/2012	from	2012-2013	to
				Actual		Adopted '13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 02 FINANCE</b>						
<b>DIV: 01 ADMINISTRATION SERVICES</b>						
Salaries/ Wages/ OT	\$ 143,106	\$ 147,000	\$ 118,761	2.7%	\$ 148,690	1.1%
Fringe Benefits	33,955	36,995	29,200	9.0%	37,600	1.6%
General Operating Services	3,726	5,075	2,827	36.2%	4,975	-2.0%
Insurance - Property, AL, GL, WC	7,339	7,339	5,592	0.0%	8,038	9.5%
Maintenance & Rentals	777	950	590	22.3%	950	0.0%
Utilities	1,138	1,500	1,099	31.8%	1,500	0.0%
Contractual Services & Projects	18,239	18,000	9,939	-1.3%	15,000	-16.7%
General Supplies	-	475	224	N/A	425	-10.5%
Materials & Equipment	181	-	-	-100.0%	-	N/A
Special Current Charges	-	5,000	1,850	N/A	3,000	-40.0%
ADMINISTRATION SERVICES	<u>\$ 208,461</u>	<u>\$ 222,334</u>	<u>\$ 170,082</u>	6.7%	<u>\$ 220,178</u>	-1.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Accounts payable checks issued	14,927	15,000	15,000
Payroll checks issued/direct deposits	6,416/18,996	5,580/19,000	5,580/19,000
Occupational licenses processed	4,300	4,500	4,500
Capital projects managed	100	63	65

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Accounting	11	11	11	11	0.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2012 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012-2013	% Change Adopted'12 to Adopted '13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 02 FINANCE</b>						
<b>DIV: 02 ACCOUNTING</b>						
Salaries/ Wages/ OT	\$ 418,009	\$ 421,480	\$ 334,512	0.8%	\$ 405,850	-3.7%
Fringe Benefits	126,477	127,460	111,923	0.8%	140,390	10.1%
General Operating Services	22,536	24,800	18,304	10.0%	24,800	0.0%
Insurance - Property, AL, GL, WC	17,555	17,555	13,166	0.0%	19,311	10.0%
Maintenance & Rentals	3,839	3,920	3,457	2.1%	4,750	21.2%
Utilities	3,003	3,200	2,709	6.6%	3,200	0.0%
Contractual Services & Projects	-	7,600	200	N/A	7,200	-5.3%
General Supplies	8,441	7,825	7,375	-7.3%	8,625	10.2%
Materials & Equipment	1,130	2,500	306	121.2%	3,000	20.0%
Special Current Charges	463,275	492,300	377,691	6.3%	489,300	-0.6%
ACCOUNTING	<u>\$ 1,064,265</u>	<u>\$ 1,108,640</u>	<u>\$ 869,643</u>	4.2%	<u>\$ 1,106,426</u>	-0.2%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Purchase orders processed	2,881	3,200	3,500

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Purchasing	5	5	5	5	0.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual	Adopted	Y-T-D	% Change	Adopted	% Change
	Fiscal Year 2010 - 2011	Budget 2011 - 2012	FY 2012 7/31/2012	Adopted from Actual	Budget 2012-2013	Adopted '12 to Adopted '13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 02 FINANCE</b>						
<b>DIV: 03 PURCHASING</b>						
Salaries/ Wages/ OT	\$ 143,704	\$ 146,400	\$ 116,738	1.9%	\$ 149,350	2.0%
Fringe Benefits	54,277	59,291	45,586	9.2%	59,780	0.8%
General Operating Services	3,118	3,750	2,622	20.3%	3,700	-1.3%
Insurance - Property, AL, GL, WC	8,018	8,018	6,014	0.0%	8,820	10.0%
Maintenance & Rentals	1,016	1,300	875	28.0%	1,300	0.0%
Utilities	1,591	2,200	1,368	38.3%	2,200	0.0%
Contractual Services & Projects	850	3,000	3,825	252.9%	6,000	100.0%
General Supplies	3,113	3,350	2,299	7.6%	3,350	0.0%
Materials & Equipment	446	2,000	142	348.4%	2,000	0.0%
<b>PURCHASING</b>	<u>216,133</u>	<u>229,309</u>	<u>179,469</u>	6.1%	<u>236,500</u>	3.1%
 <b>FINANCE DEPARTMENT</b>	 \$ 1,488,859	 \$ 1,560,283	 \$ 1,219,194	 4.8%	 \$ 1,563,104	 0.2%



**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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 out 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Applications received	1,327	1,327	
New hires	432	432	
Employee health fair participation	320	390	

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Human Resources	4	4	4	4	0.0%

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual	Adopted	YTD Actual	% Change	Adopted	% Change
	Fiscal Year 2010-2011	Budget 2011 - 2012	7/31/2012 2011 - 2012	Adopted from Actual	Budget 2012-2013	Adopted'12 to Adopted'13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 03 HUMAN RESOURCES</b>						
Salaries/ Wages/ OT	\$ 200,528	\$ 203,300	\$ 167,368	1.4%	\$ 213,420	5.0%
Fringe Benefits	60,638	67,417	52,141	11.2%	68,000	0.9%
General Operating Services	9,349	12,300	4,506	31.6%	11,800	-4.1%
Insurance - Property, AL, GL, WC	9,698	9,698	7,274	0.0%	10,668	10.0%
Maintenance & Rentals	4,778	5,650	3,724	18.3%	5,850	3.5%
Utilities	2,498	3,000	1,808	20.1%	3,000	0.0%
Contractual Services & Projects	1,978	4,000	1,548	102.2%	4,000	0.0%
General Supplies	14,275	13,450	5,660	-5.8%	13,450	0.0%
Automotive Supplies & Gasoline	327	350	31	7.0%	300	-14.3%
Materials & Equipment	5,488	2,500	629	-54.4%	2,500	0.0%
Special Current Charges	3,874	4,650	2,918	20.0%	4,650	0.0%
<b>HUMAN RESOURCES DEPARTMENT</b>	<b>\$ 313,431</b>	<b>\$ 326,315</b>	<b>\$ 247,607</b>	<b>4.1%</b>	<b>\$ 337,638</b>	<b>3.5%</b>

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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 of 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

**DEMAND PERFORMANCE INDICATORS:**

Description	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Fire Department	182	182	182	182	0.0%

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual	Adopted	YTD Actual	% Change	Adopted	% Change
	Fiscal Year 2010-2011	Budget 2011 - 2012	7/31/2012 2011 - 2012	Adopted from Actual	Budget 2012-2013	Adopted'12 to Adopted'13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 04 FIRE DEPARTMENT</b>						
Salaries/ Wages	\$ 6,737,591	\$ 6,903,560	\$ 5,491,775	2.5%	\$ 6,962,330	0.9%
Overtime	920,457	900,000	745,627	-2.2%	900,000	0.0%
Retirement Contributions	1,606,797	1,583,913	1,408,350	-1.4%	1,792,430	13.2%
Other Fringe Benefits	1,511,309	1,658,410	1,239,926	9.7%	1,570,070	-5.3%
General Operating Services	11,259	12,850	7,190	14.1%	13,050	1.6%
Insurance - Property, AL, GL, WC	923,808	922,281	689,155	-0.2%	1,007,729	9.3%
Maintenance & Rentals	320,382	341,550	230,921	6.6%	371,000	8.6%
Utilities	220,140	240,700	152,711	9.3%	230,650	-4.2%
Contractual Services & Projects	84,745	143,150	76,393	68.9%	145,250	1.5%
General Supplies	109,631	104,950	76,188	-4.3%	114,150	8.8%
Automotive Supplies & Gasoline	231,593	275,000	209,904	18.7%	282,000	2.5%
Materials & Equipment	241,694	229,210	102,215	-5.2%	231,500	1.0%
Major Acquisitions & Improvements	-	456,000	148,762	N/A	-	-100.0%
Special Current Charges	20,669	14,100	12,194	-31.8%	16,900	19.9%
<b>FIRE DEPARTMENT</b>	<b>\$ 12,940,075</b>	<b>\$ 13,785,674</b>	<b>\$ 10,591,311</b>	<b>6.5%</b>	<b>\$ 13,637,059</b>	<b>-1.1%</b>

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Fire reports	2,765	2,863	3,000

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Administration	5	5	5	5	0.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

<b>Department / Division</b>	<b>Actual Fiscal Year 2010 - 2011</b>	<b>Adopted Budget 2011 - 2012</b>	<b>Y-T-D FY 2012 7/31/2012</b>	<b>% Change Adopted from Actual</b>	<b>Adopted Budget 2012-2013</b>	<b>% Change Adopted'12 to Adopted '13</b>
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 04 FIRE DEPARTMENT</b>						
<b>DIV: 01 ADMINISTRATION</b>						
Salaries/ Wages/ OT	\$ 198,494	\$ 218,200	\$ 167,414	9.9%	\$ 207,380	-5.0%
Fringe Benefits	84,002	90,310	73,583	7.5%	92,980	3.0%
General Operating Services	3,113	5,200	1,902	67.0%	5,200	0.0%
Maintenance & Rentals	8,249	9,000	5,589	9.1%	9,000	0.0%
Utilities	200,309	219,000	138,850	9.3%	209,000	-4.6%
Contractual Services & Projects	40	200	93	400.0%	200	0.0%
General Supplies	-	200	-	N/A	200	0.0%
Materials & Equipment	1,279	1,100	-	-14.0%	1,100	0.0%
Special Current Charges	-	-	72	N/A	100	N/A
<b>FIRE ADMINISTRATION</b>	<b>\$ 495,486</b>	<b>\$ 543,210</b>	<b>\$ 387,503</b>	<b>9.6%</b>	<b>\$ 525,160</b>	<b>-3.3%</b>



**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Calls for service	2,765	2,863	3,000
Code inspections	2,209	3,525	2,200

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Fire Suppression	161	161	161	161	0.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual	Adopted	Y-T-D	% Change	Adopted	% Change
	Fiscal Year 2010 - 2011	Budget 2011 - 2012	FY 2012 7/31/2012	Adopted from Actual	Budget 2012-2013	Adopted '12 to Adopted '13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 04 FIRE DEPARTMENT</b>						
<b>DIV: 02 FIRE SUPPRESSION</b>						
Salaries/ Wages	\$ 5,317,064	\$ 5,511,360	\$ 4,338,401	3.7%	\$ 5,488,300	-0.4%
Overtime	699,453	765,000	621,204	9.4%	775,000	1.3%
Fringe Benefits	2,486,297	2,641,990	2,117,336	6.3%	2,735,500	3.5%
General Operating Services	8,146	7,250	5,290	-11.0%	7,750	6.9%
Insurance - Property, AL, GL, WC	862,564	743,660	558,709	-13.8%	814,446	9.5%
Maintenance & Rentals	300,800	316,050	222,155	5.1%	345,500	9.3%
Utilities	94	350	243	272.3%	300	-14.3%
Contractual Services & Projects	77,791	132,950	69,897	70.9%	135,050	1.6%
General Supplies	104,415	95,750	72,297	-8.3%	106,950	11.7%
Automotive Supplies & Gasoline	200,146	210,000	168,856	4.9%	222,000	5.7%
Materials & Equipment	231,409	214,600	100,655	-7.3%	219,500	2.3%
Major Acquisitions & Improvements	-	428,000	47,902	N/A	-	-100.0%
Special Current Charges	20,573	14,000	10,875	-31.9%	16,000	14.3%
<b>FIRE SUPPRESSION</b>	<b>\$ 10,308,752</b>	<b>\$ 11,080,960</b>	<b>\$ 8,333,820</b>	<b>7.5%</b>	<b>\$ 10,866,296</b>	<b>-1.9%</b>

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 ANNUAL BUDGET**

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**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 cost associated are recorded in this division as they are incurred through the payroll process.

**DEMAND PERFORMANCE INDICATORS:**

Description	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 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 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual	Adopted	Y-T-D	% Change	Adopted	% Change
	Fiscal Year 2010 - 2011	Budget 2011 - 2012	FY 2012 7/31/2012	Adopted from Actual	Budget 2012-2013	Adopted'12 to Adopted '13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 04 FIRE DEPARTMENT</b>						
<b>DIV: 03 CAJUN COUNTRY</b>						
Salaries/ Wages	\$ 530,382	\$ 456,800	\$ 436,759	-13.9%	\$ 556,800	21.9%
Overtime	89,146	95,000	92,083	6.6%	85,000	-10.5%
Fringe Benefits	271,533	211,167	228,985	-22.2%	247,660	17.3%
General Operating Services	-	400	-	N/A	100	-75.0%
Insurance - Property, AL, GL, WC	61,244	92,373	65,760	50.8%	98,410	6.5%
Maintenance & Rentals	11,333	16,500	3,177	45.6%	16,500	0.0%
Utilities	18,466	19,550	12,339	5.9%	19,550	0.0%
Contractual Services & Projects	6,914	10,000	6,404	44.6%	10,000	0.0%
General Supplies	4,966	5,000	3,891	0.7%	5,000	0.0%
Automotive Supplies & Gasoline	22,906	30,000	22,376	31.0%	30,000	0.0%
Materials & Equipment	7,506	8,900	1,561	18.6%	7,900	-11.2%
CAJUN COUNTRY	<u>\$ 1,024,396</u>	<u>\$ 945,690</u>	<u>\$ 873,335</u>	\$ (0)	<u>\$ 1,076,920</u>	13.9%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 ANNUAL BUDGET**

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**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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated

**AUTHORIZED PERSONNEL:**

	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Total Personnel Count	16	16	16	16	0.0%
Fire Support	16	16	16	16	0.0%

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual	Adopted	Y-T-D	% Change	Adopted	% Change
	Fiscal Year 2010 - 2011	Budget 2011 - 2012	FY 2012 7/31/2012	Adopted from Actual	Budget 2012-2013	Adopted '12 to Adopted '13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 04 FIRE DEPARTMENT</b>						
<b>DIV: 04 FIRE SUPPORT</b>						
Salaries/ Wages	\$ 790,124	\$ 717,200	\$ 547,579	-9.2%	\$ 709,850	-1.0%
Overtime	33,381	40,000	33,958	19.8%	40,000	0.0%
Fringe Benefits	276,274	298,856	228,372	8.2%	286,360	-4.2%
Insurance - Property, AL, GL, WC	-	86,248	64,686	N/A	94,873	10.0%
Utilities	1,271	1,800	1,279	41.6%	1,800	0.0%
General Supplies	250	4,000	-	1500.0%	2,000	-50.0%
Automotive Supplies & Gasoline	8,541	35,000	18,672	309.8%	30,000	-14.3%
Materials & Equipment	1,500	4,610	-	207.3%	3,000	-34.9%
Major Acquisitions & Improvements	-	28,000	100,860	N/A	-	-100.0%
Special Current Charges	96	100	1,247	4.2%	800	700.0%
FIRE SUPPORT	<u>1,111,437</u>	<u>1,215,814</u>	<u>996,653</u>	9.4%	<u>1,168,683</u>	-3.9%
 FIRE DEPARTMENT	 <u>\$ 12,940,071</u>	 <u>\$ 13,785,674</u>	 <u>\$ 10,591,311</u>	 6.5%	 <u>\$ 13,637,059</u>	 -1.1%



**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated

**AUTHORIZED PERSONNEL: (does not include Police Hiring Grant)**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Police Department	187	187	187	187	0.0%

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual	Adopted	YTD Actual	% Change	Adopted	% Change
	Fiscal Year 2010-2011	Budget 2011 - 2012	7/31/2012 2011 - 2012	Adopted from Actual	Budget 2012-2013	Adopted'12 to Adopted'13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 05 POLICE</b>						
Salaries/ Wages	\$ 7,715,262	\$ 7,865,920	\$ 6,109,443	2.0%	\$ 7,911,100	0.6%
Overtime	785,343	700,000	732,687	-10.9%	700,000	0.0%
Retirement contributions	2,011,949	2,155,004	1,670,873	7.1%	2,481,800	15.2%
Other Fringe Benefits	1,524,539	1,589,802	1,277,167	4.3%	1,637,710	3.0%
General Operating Services	29,871	40,000	24,976	33.9%	38,000	-5.0%
Insurance - Property, AL, GL, WC	1,274,502	1,274,502	955,877	0.0%	1,401,952	10.0%
Maintenance & Rentals	391,206	456,900	365,229	16.8%	394,200	-13.7%
Utilities	171,122	174,300	133,104	1.9%	179,100	2.8%
Contractual Services & Projects	65,524	65,700	38,148	0.3%	56,000	-14.8%
General Supplies	81,283	79,900	60,708	-1.7%	75,750	-5.2%
Automotive Supplies & Gasoline	725,287	790,200	600,876	8.9%	780,200	-1.3%
Materials & Equipment	490,059	609,250	486,823	24.3%	509,550	-16.4%
Major Acquisitions & Improvements	122,528	375,000	349,872	206.1%	423,000	12.8%
Special Current Charges	503,962	412,000	374,232	-18.2%	546,000	32.5%
Interfund transfers	90,222	16,000	17,508	-82.3%	11,500	-28.1%
<b>POLICE DEPARTMENT</b>	<b>\$ 15,982,659</b>	<b>\$ 16,604,478</b>	<b>\$ 13,197,523</b>	<b>3.9%</b>	<b>\$ 17,145,862</b>	<b>3.3%</b>

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Calls for service	95,631	100,657	100,000
Arrests	3,030	3,294	3,400
Citations	15,849	20,646	22,000

**AUTHORIZED PERSONNEL:**

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

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual	Adopted	Y-T-D	% Change	Adopted	% Change
	Fiscal Year 2010 - 2011	Budget 2011 - 2012	FY 2012 7/31/2012	Adopted from Actual	Budget 2012-2013	Adopted '12 to Adopted '13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 05 POLICE</b>						
<b>DIV: 01 ADMINISTRATION</b>						
Salaries/ Wages/ OT	\$ 322,266	\$ 405,820	\$ 331,347	25.9%	\$ 410,530	1.2%
Fringe Benefits	82,821	134,135	112,153	62.0%	158,240	18.0%
General Operating Services	28,907	35,000	24,976	21.1%	34,000	-2.9%
Maintenance & Rentals	18,511	43,700	6,169	136.1%	33,500	-23.3%
Utilities	163,807	165,300	129,795	0.9%	171,600	3.8%
Contractual Services & Projects	28,053	28,300	25,995	0.9%	26,800	-5.3%
General Supplies	9,863	10,100	8,334	2.4%	10,750	6.4%
Materials & Equipment	5,248	9,000	4,800	71.5%	7,300	-18.9%
Major Acquisitions & Improvements	-	-	-	N/A	-	N/A
Special Current Charges	54,795	38,000	7,488	-30.7%	38,000	0.0%
ADMINISTRATION	<u>\$ 714,271</u>	<u>\$ 869,355</u>	<u>\$ 651,057</u>	21.7%	<u>\$ 890,720</u>	2.5%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Calls for service	95,631	100,657	100,000
Arrests	3,030	3,294	3,400
Citations	15,849	20,646	22,000

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Police Services	181	181	181	181	0.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2012 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012-2013	% Change Adopted '12 to Adopted '13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 05 POLICE</b>						
<b>DIV: 02 POLICE SERVICE</b>						
Salaries/ Wages/ OT	\$ 7,392,999	\$ 7,460,100	\$ 5,778,096	0.9%	\$ 7,500,570	0.5%
Overtime	785,343	700,000	732,687	-10.9%	700,000	0.0%
Retirement	1,973,363	2,068,700	1,596,610	4.8%	2,392,250	15.6%
Fringe Benefits	1,480,304	1,541,971	1,239,278	4.2%	1,569,020	1.8%
General Operating Services	964	5,000	-	418.7%	4,000	-20.0%
Insurance - Property, AL, GL, WC	1,274,502	1,274,502	955,877	0.0%	1,401,952	10.0%
Maintenance & Rentals	372,695	413,200	359,060	10.9%	360,700	-12.7%
Utilities	7,315	9,000	3,309	23.0%	7,500	-16.7%
Contractual Services & Projects	37,471	37,400	12,153	-0.2%	29,200	-21.9%
General Supplies	71,420	69,800	52,373	-2.3%	65,000	-6.9%
Automotive Supplies & Gasoline	725,287	790,200	600,876	8.9%	780,200	-1.3%
Materials & Equipment	484,811	600,250	482,023	23.8%	502,250	-16.3%
Major Acquisitions & Improvements	122,528	375,000	349,872	206.1%	423,000	12.8%
Special Current Charges	449,167	374,000	366,744	-16.7%	508,000	35.8%
Interfund transfers	90,222	16,000	17,508	-82.3%	11,500	-28.1%
POLICE SERVICE	<u>15,268,391</u>	<u>15,735,123</u>	<u>12,546,466</u>	3.1%	<u>16,255,142</u>	3.3%
 POLICE DEPARTMENT	 <u>\$ 15,982,662</u>	 <u>\$ 16,604,478</u>	 <u>\$ 13,197,523</u>	 3.9%	 <u>\$ 17,145,862</u>	 3.3%



**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated

**AUTHORIZED PERSONNEL:**

	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
<b>Total Personnel Count</b>					
Public Works Department	157	157	157	157	0.0%

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual	Adopted	YTD Actual	% Change	Adopted	% Change
	Fiscal Year 2010-2011	Budget 2011 - 2012	7/31/2012 2011 - 2012	Adopted from Actual	Budget 2012-2013	Adopted'12 to Adopted'13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 06 PUBLIC WORKS</b>						
Salaries/ Wages	\$ 3,965,969	\$ 4,378,770	\$ 3,108,496	10.4%	\$ 4,387,790	0.2%
Overtime	117,783	157,500	142,653	33.7%	194,000	23.2%
Fringe Benefits	1,418,736	1,683,875	1,197,826	18.7%	1,711,740	1.7%
General Operating Services	12,784	20,485	8,065	60.2%	16,500	-19.5%
Insurance - Property, AL, GL, WC	1,291,846	1,291,846	968,885	0.0%	1,421,029	10.0%
Maintenance & Rentals	588,088	669,843	400,975	13.9%	657,025	-1.9%
Utilities	1,493,723	1,584,450	1,017,965	6.1%	1,475,300	-6.9%
Contractual Services & Projects	1,524,563	1,842,300	1,108,702	20.8%	1,667,050	-9.5%
General Supplies	483,515	628,850	414,505	30.1%	603,550	-4.0%
Automotive Supplies & Gasoline	1,189,860	1,293,150	933,726	8.7%	1,255,050	-2.9%
Materials & Equipment	296,414	347,800	246,550	17.3%	349,250	0.4%
Major Acquisitions & Improvements	373,337	668,500	89,451	79.1%	1,143,200	71.0%
Special Current Charges	48,370	133,100	12,614	175.2%	125,900	-5.4%
PUBLIC WORKS DEPARTMENT	<u>\$ 12,804,988</u>	<u>\$ 14,700,469</u>	<u>\$ 9,650,413</u>	14.8%	<u>\$ 15,007,384</u>	2.1%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Work orders completed	3	2	

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Administration	14	14	14	14	0.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual	Adopted	Y-T-D	% Change	Adopted	% Change
	Fiscal Year 2010 - 2011	Budget 2011 - 2012	FY 2012 7/31/2012	Adopted from Actual	Budget 2012-2013	Adopted'12 to Adopted '13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 06 PUBLIC WORKS</b>						
<b>DIV: 01 ADMINISTRATION</b>						
Salaries/ Wages/ OT	\$ 513,476	\$ 578,100	\$ 446,272	12.6%	\$ 582,100	0.7%
Fringe Benefits	161,344	199,016	143,954	23.3%	199,710	0.3%
General Operating Services	5,255	9,700	3,788	84.6%	7,200	-25.8%
Insurance - Property, AL, GL, WC	14,764	14,764	11,073	0.0%	16,240	10.0%
Maintenance & Rentals	26,765	27,950	9,308	4.4%	27,400	-2.0%
Utilities	23,003	24,000	14,941	4.3%	25,000	4.2%
Contractual Services & Projects	2,341	9,700	6,802	314.4%	9,800	1.0%
General Supplies	10,675	17,100	10,779	60.2%	17,300	1.2%
Automotive Supplies & Gasoline	16,089	17,500	11,033	8.8%	17,500	0.0%
Materials & Equipment	4,658	7,600	3,330	63.2%	6,600	-13.2%
Major Acquisitions & Improvements	-	-	-	N/A	-	N/A
Special Current Charges	27,211	107,300	6,260	294.3%	107,300	0.0%
ADMINISTRATION	<u>\$ 805,581</u>	<u>\$ 1,012,730</u>	<u>\$ 667,540</u>	25.7%	<u>\$ 1,016,150</u>	0.3%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Work orders completed	269	190	
Work orders completed-drainage	787	707	

**AUTHORIZED PERSONNEL:**

	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
<b>Total Personnel Count</b>					
Streets	25	25	25	25	0.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual	Adopted	Y-T-D	% Change	Adopted	% Change
	Fiscal Year 2010 - 2011	Budget 2011 - 2012	FY 2012 7/31/2012	Adopted from Actual	Budget 2012-2013	Adopted'12 to Adopted '13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 06 PUBLIC WORKS</b>						
<b>DIV: 02 STREETS</b>						
Salaries/ Wages/ OT	\$ 676,232	\$ 703,160	\$ 544,711	4.0%	\$ 714,560	1.6%
Fringe Benefits	235,130	256,176	199,302	9.0%	260,600	1.7%
General Operating Services	473	3,025	422	539.5%	2,000	-33.9%
Insurance - Property, AL, GL, WC	357,801	357,801	268,351	0.0%	393,581	10.0%
Maintenance & Rentals	54,609	173,475	49,443	217.7%	132,975	-23.3%
Utilities	1,340,390	1,361,800	927,075	1.6%	1,304,300	-4.2%
Contractual Services & Projects	202,037	224,400	151,084	11.1%	262,400	16.9%
General Supplies	287,377	295,100	220,803	2.7%	295,100	0.0%
Automotive Supplies & Gasoline	109,670	119,200	85,445	8.7%	118,000	-1.0%
Materials & Equipment	45,133	59,100	33,129	30.9%	59,100	0.0%
Major Acquisitions & Improvements	-	35,000	-	N/A	186,000	431.4%
Special Current Charges	12,055	12,500	956	3.7%	8,500	-32.0%
<b>STREETS</b>	<b>\$ 3,320,907</b>	<b>\$ 3,600,737</b>	<b>\$ 2,480,721</b>	<b>8.4%</b>	<b>\$ 3,737,116</b>	<b>3.8%</b>



**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Tons incinerated	2,905	2,500	
Tons trash collected	7,930	6,285	

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Trash Collection	29	29	29	29	0.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual	Adopted	Y-T-D	% Change	Adopted	% Change
	Fiscal Year 2010 - 2011	Budget 2011 - 2012	FY 2012 7/31/2012	Adopted from Actual	Budget 2012-2013	Adopted'12 to Adopted '13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 06 PUBLIC WORKS</b>						
<b>DIV: 03 TRASH COLLECTION</b>						
Salaries/ Wages/ OT	\$ 697,713	\$ 800,610	\$ 550,381	14.7%	\$ 825,700	3.1%
Fringe Benefits	239,728	302,562	204,463	26.2%	312,360	3.2%
General Operating Services	-	200	359	N/A	200	0.0%
Insurance - Property, AL, GL, WC	190,644	190,644	142,983	0.0%	209,708	10.0%
Maintenance & Rentals	143,257	105,000	77,849	-26.7%	135,000	28.6%
Utilities	3,496	5,300	4,251	51.6%	5,800	9.4%
Contractual Services & Projects	290,718	229,700	192,112	-21.0%	277,700	20.9%
General Supplies	3,870	3,850	1,926	-0.5%	3,650	-5.2%
Automotive Supplies & Gasoline	181,561	237,500	181,370	30.8%	232,500	-2.1%
Materials & Equipment	22,080	25,800	22,875	16.8%	27,650	7.2%
Major Acquisitions & Improvements	-	250,000	6,495	N/A	120,000	-52.0%
Special Current Charges	3,142	4,800	2,100	52.8%	3,800	-20.8%
TRASH COLLECTION	<u>\$ 1,776,209</u>	<u>\$ 2,155,966</u>	<u>\$ 1,387,164</u>	21.4%	<u>\$ 2,154,068</u>	-0.1%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Tons garbage collected	25,801	27,000	
Work orders completed	5,539	8,600	

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Solid Waste – General	14	14	14	14	0.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual	Adopted	Y-T-D	% Change		% Change
	Fiscal Year 2010 - 2011	Budget 2011 - 2012	FY 2012 7/31/2012	Adopted from Actual	Adopted Budget 2012-2013	Adopted'12 to Adopted '13
FUND: 001 GENERAL FUND						
DEPT: 06 PUBLIC WORKS						
DIV: 04 SOLID WASTE-GENERAL						
Salaries/ Wages/ OT	\$ 342,759	\$ 386,900	\$ 258,982	12.9%	\$ 402,400	4.0%
Fringe Benefits	124,892	152,119	109,275	21.8%	162,700	7.0%
General Operating Services	2,023	2,250	682	11.2%	2,250	0.0%
Insurance - Property, AL, GL, WC	182,923	182,923	137,192	0.0%	201,215	10.0%
Maintenance & Rentals	181,090	159,300	127,913	-12.0%	159,300	0.0%
Utilities	7,035	7,100	4,060	0.9%	7,200	1.4%
Contractual Services & Projects	860,131	1,160,500	701,848	34.9%	1,000,500	-13.8%
General Supplies	12,384	14,800	8,177	19.5%	16,300	10.1%
Automotive Supplies & Gasoline	468,290	475,000	362,459	1.4%	473,000	-0.4%
Materials & Equipment	74,975	99,400	91,352	32.6%	102,900	3.5%
Major Acquisitions & Improvements	338,588	22,000	-	-93.5%	555,000	2422.7%
Special Current Charges	1,775	1,800	799	1.4%	1,800	0.0%
SOLID WASTE-GENERAL	\$ 2,596,865	\$ 2,664,092	\$ 1,802,739	2.6%	\$ 3,084,565	15.8%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Work orders	4,589	3,182	

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Vehicle Maintenance	24	24	24	24	0.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual	Adopted	Y-T-D	% Change	Adopted	% Change
	Fiscal Year 2010 - 2011	Budget 2011 - 2012	FY 2012 7/31/2012	Adopted from Actual	Budget 2012-2013	Adopted '12 to Adopted '13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 06 PUBLIC WORKS</b>						
<b>DIV: 05 VEHICLE MAINTENANCE</b>						
Salaries/ Wages/ OT	\$ 636,372	\$ 742,800	\$ 521,891	16.7%	\$ 740,510	-0.3%
Fringe Benefits	221,427	267,125	179,954	20.6%	266,160	-0.4%
General Operating Services	4,299	3,850	2,486	-10.4%	3,550	-7.8%
Insurance - Property, AL, GL, WC	66,837	66,837	50,128	0.0%	73,521	10.0%
Maintenance & Rentals	43,772	55,050	42,617	25.8%	57,250	4.0%
Utilities	43,467	61,900	29,441	42.4%	54,400	-12.1%
Contractual Services & Projects	14,384	20,800	11,890	44.6%	18,500	-11.1%
General Supplies	38,924	51,650	43,983	32.7%	53,350	3.3%
Automotive Supplies & Gasoline	83,092	92,100	65,229	10.8%	89,800	-2.5%
Materials & Equipment	46,878	59,550	47,898	27.0%	57,800	-2.9%
Major Acquisitions & Improvements	-	18,000	7,357	N/A	77,000	327.8%
Special Current Charges	1,818	3,500	1,088	92.5%	1,800	-48.6%
VEHICLE MAINTENANCE	<u>\$ 1,201,270</u>	<u>\$ 1,443,162</u>	<u>\$ 1,003,962</u>	20.1%	<u>\$ 1,493,641</u>	3.5%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Work orders completed	874	1,010	

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Building Maintenance	13	13	13	13	0.0%



**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual	Adopted	Y-T-D	% Change	Adopted	% Change
	Fiscal Year 2010 - 2011	Budget 2011 - 2012	FY 2012 7/31/2012	Adopted from Actual	Budget 2012-2013	Adopted '12 to Adopted '13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 06 PUBLIC WORKS</b>						
<b>DIV: 06 BUILDING MAINTENANCE</b>						
Salaries/ Wages/ OT	\$ 273,318	\$ 289,150	\$ 208,178	5.8%	\$ 296,920	2.7%
Fringe Benefits	114,862	132,256	88,005	15.1%	125,430	-5.2%
General Operating Services	69	200	-	189.9%	100	-50.0%
Insurance - Property, AL, GL, WC	9,593	9,593	7,195	0.0%	10,552	10.0%
Maintenance & Rentals	15,129	19,450	7,534	28.6%	15,600	-19.8%
Utilities	9,736	15,550	4,334	59.7%	10,550	-32.2%
Contractual Services & Projects	-	50	-	N/A	-	-100.0%
General Supplies	22,050	28,250	15,845	28.1%	24,050	-14.9%
Automotive Supplies & Gasoline	50,197	52,100	22,444	3.8%	42,100	-19.2%
Materials & Equipment	11,577	18,600	7,558	60.7%	17,350	-6.7%
Major Acquisitions & Improvements	10,600	67,000	-	532.1%	50,000	-25.4%
Special Current Charges	384	500	345	30.2%	500	0.0%
BUILDING MAINTENANCE	<u>\$ 517,515</u>	<u>\$ 632,699</u>	<u>\$ 361,438</u>	22.3%	<u>\$ 593,152</u>	-6.3%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Work orders completed	4		
Work orders completed-Traffic Signals	6		
Work orders completed-Traffic Signs	22		

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Communication and Traffic	8	8	8	8	0.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual	Adopted	Y-T-D	% Change	Adopted	% Change
	Fiscal Year 2010 - 2011	Budget 2011 - 2012	FY 2012 7/31/2012	Adopted from Actual	Budget 2012-2013	Adopted'12 to Adopted '13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 06 PUBLIC WORKS</b>						
<b>DIV: 07 COMMUNICATION &amp; TRAFFIC</b>						
Salaries/ Wages/ OT	\$ 262,152	\$ 269,850	\$ 215,778	2.9%	\$ 271,200	0.5%
Fringe Benefits	76,173	86,294	62,371	13.3%	82,100	-4.9%
General Operating Services	157	660	14	320.4%	600	-9.1%
Insurance - Property, AL, GL, WC	111,484	111,484	83,613	0.0%	122,632	10.0%
Maintenance & Rentals	7,909	21,750	4,402	175.0%	14,500	-33.3%
Utilities	66,361	108,500	33,762	63.5%	67,800	-37.5%
Contractual Services & Projects	9,381	2,000	2,113	-78.7%	3,000	50.0%
General Supplies	94,660	167,600	61,985	77.1%	117,750	-29.7%
Automotive Supplies & Gasoline	17,455	23,250	14,018	33.2%	20,150	-13.3%
Materials & Equipment	44,693	37,000	10,997	-17.2%	34,000	-8.1%
Major Acquisitions & Improvements	-	30,000	-	N/A	-	-100.0%
Special Current Charges	243	200	120	-17.7%	200	0.0%
COMMUNICATION & TRAFFIC	<u>\$ 690,668</u>	<u>\$ 858,588</u>	<u>\$ 489,173</u>	24.3%	<u>\$ 733,932</u>	-14.5%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Work orders completed		1,152	

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Grounds Maintenance	30	30	30	30	0.0%

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2012 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012-2013	% Change Adopted'12 to Adopted '13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 06 PUBLIC WORKS</b>						
<b>DIV: 14 GROUNDS MAINTENANCE</b>						
Salaries/ Wages/ OT	\$ 681,725	\$ 765,700	\$ 504,957	12.3%	\$ 748,400	-2.3%
Fringe Benefits	245,180	288,327	210,502	17.6%	302,680	5.0%
General Operating Services	508	600	313	18.1%	600	0.0%
Insurance - Property, AL, GL, WC	357,800	357,800	268,350	0.0%	393,580	10.0%
Maintenance & Rentals	115,557	107,868	81,910	-6.7%	115,000	6.6%
Utilities	235	300	100	27.7%	250	-16.7%
Contractual Services & Projects	145,571	195,150	42,852	34.1%	95,150	-51.2%
General Supplies	13,575	50,500	51,006	272.0%	76,050	50.6%
Automotive Supplies & Gasoline	263,506	276,500	191,728	4.9%	262,000	-5.2%
Materials & Equipment	46,420	40,750	29,413	-12.2%	43,850	7.6%
Major Acquisitions & Improvements	24,149	246,500	75,599	920.7%	155,200	-37.0%
Special Current Charges	1,744	2,500	946	43.3%	2,000	-20.0%
GROUNDS MAINTENANCE	<u>1,895,970</u>	<u>2,332,495</u>	<u>1,457,676</u>	23.0%	<u>2,194,760</u>	-5.9%
 PUBLIC WORKS DEPARTMENT	 <u>\$ 12,804,985</u>	 <u>\$ 14,700,469</u>	 <u>\$ 9,650,413</u>	 14.8%	 <u>\$ 15,007,384</u>	 2.1%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated

**AUTHORIZED PERSONNEL:**

	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
<b>Total Personnel Count</b>					
Planning and Development	21	21	21	21	0.0%

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2010-2011	Adopted Budget 2011 - 2012	YTD Actual 7/31/2012 2011 - 2012	% Change Adopted from Actual	Adopted Budget 2012-2013	% Change Adopted'12 to Adopted'13
FUND: 001 FUND: 001 GENERAL FUND						
DEPT: 07 PLANNING & DEVELOPMENT						
Salaries/ Wages/ OT	\$ 890,912	\$ 934,050	\$ 743,423	4.8%	\$ 951,270	1.8%
Fringe Benefits	256,385	281,965	221,550	10.0%	289,690	2.7%
General Operating Services	80,166	83,350	71,658	4.0%	100,250	20.3%
Insurance - Property, AL, GL, WC	62,715	62,715	47,037	0.0%	68,987	10.0%
Maintenance & Rentals	6,312	14,350	5,857	127.3%	11,500	-19.9%
Utilities	18,081	21,200	14,337	17.3%	18,500	-12.7%
Contractual Services & Projects	406,961	449,600	268,528	10.5%	403,600	-10.2%
General Supplies	16,837	23,600	17,270	40.2%	26,900	14.0%
Automotive Supplies & Gasoline	26,686	31,550	21,143	18.2%	28,550	-9.5%
Materials & Equipment	3,896	13,100	1,583	236.2%	12,350	-5.7%
Major Acquisitions & Improvements	12,500	15,000	-	20.0%	30,000	100.0%
Special Current Charges	33,697	75,500	31,507	124.1%	85,500	13.2%
PLANNING & DEVELOPMENT DEPT	<u>\$ 1,815,148</u>	<u>\$ 2,005,980</u>	<u>\$ 1,443,893</u>	10.5%	<u>\$ 2,027,097</u>	1.1%



**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 ANNUAL BUDGET**

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**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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated

**AUTHORIZED PERSONNEL:**

	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Total Personnel Count					
Administration	5	5	5	6	20.0%

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2012 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012-2013	% Change Adopted '12 to Adopted '13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 07 PLANNING &amp; DEVELOPMENT</b>						
<b>DIV: 01 ADMINISTRATION</b>						
Salaries/ Wages/ OT	\$ 264,206	\$ 298,720	\$ 252,513	13.1%	\$ 313,250	4.9%
Fringe Benefits	71,292	80,875	70,584	13.4%	89,350	10.5%
General Operating Services	31,662	38,000	35,207	20.0%	47,400	24.7%
Insurance - Property, AL, GL, WC	14,297	14,297	10,723	0.0%	15,727	10.0%
Maintenance & Rentals	2,788	4,600	1,749	65.0%	3,750	-18.5%
Utilities	6,546	7,700	5,250	17.6%	7,000	-9.1%
Contractual Services & Projects	2,453	12,100	840	393.3%	10,100	-16.5%
General Supplies	3,936	4,200	1,747	6.7%	4,200	0.0%
Automotive Supplies & Gasoline	3,327	4,500	1,750	35.3%	3,500	-22.2%
Materials & Equipment	1,508	3,400	220	125.5%	3,050	-10.3%
Major Acquisitions & Improvements	-	15,000	-	N/A	15,000	0.0%
Special Current Charges	14,488	20,500	16,488	41.5%	30,500	48.8%
ADMINISTRATION	<u>\$ 416,503</u>	<u>\$ 503,892</u>	<u>\$ 397,071</u>	21.0%	<u>\$ 542,827</u>	7.7%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Building permits	1,602	1,718	1,889
Electrical permits	2,285	1,882	2,077
Mechanical permits	892	1,462	1,608
Plumbing permits	823	1,333	1,466

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Permit Center	13	13	13	12	-7.7%

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual	Adopted	Y-T-D	% Change	Adopted	% Change
	Fiscal Year 2010 - 2011	Budget 2011 - 2012	FY 2012 7/31/2012	Adopted from Actual	Budget 2012-2013	Adopted'12 to Adopted '13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 07 PLANNING &amp; DEVELOPMENT</b>						
<b>DIV: 02 PERMIT CENTER</b>						
Salaries/ Wages/ OT	\$ 500,326	\$ 506,420	\$ 384,937	1.2%	\$ 506,600	0.0%
Fringe Benefits	144,074	158,091	119,103	9.7%	156,800	-0.8%
General Operating Services	41,509	41,300	33,808	-0.5%	47,300	14.5%
Insurance - Property, AL, GL, WC	42,818	42,818	32,114	0.0%	47,100	10.0%
Maintenance & Rentals	3,524	9,150	4,106	159.6%	7,150	-21.9%
Utilities	10,400	12,000	8,052	15.4%	10,000	-16.7%
Contractual Services & Projects	404,352	428,000	267,435	5.8%	384,000	-10.3%
General Supplies	12,370	12,400	12,403	0.2%	14,700	18.5%
Automotive Supplies & Gasoline	23,359	27,050	19,393	15.8%	25,050	-7.4%
Materials & Equipment	2,388	5,900	1,363	147.1%	5,500	-6.8%
Major Acquisitions & Improvements	12,500	-	-	-100.0%	15,000	N/A
Special Current Charges	19,209	21,400	15,019	11.4%	21,400	0.0%
PERMIT CENTER	<u>\$ 1,216,829</u>	<u>\$ 1,264,529</u>	<u>\$ 897,733</u>	3.9%	<u>\$ 1,240,600</u>	-1.9%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated

**AUTHORIZED PERSONNEL:**

	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
<b>Total Personnel Count</b>					
Downtown/Lakefront Development	3	3	3	3	0.0%

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2012 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012-2013	% Change Adopted '12 to Adopted '13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 07 PLANNING &amp; DEVELOPMENT</b>						
<b>DIV: 13 DOWNTOWN/LAKEFRONT DEVLPMNT</b>						
Salaries/ Wages/ OT	\$ 126,379	\$ 128,910	\$ 105,976	2.0%	\$ 131,420	1.9%
Fringe Benefits	41,019	42,999	31,862	4.8%	43,540	1.3%
General Operating Services	6,995	4,050	2,644	-42.1%	5,550	37.0%
Insurance - Property, AL, GL, WC	5,600	5,600	4,200	0.0%	6,160	10.0%
Maintenance & Rentals	-	600	-	N/A	600	0.0%
Utilities	1,135	1,500	1,035	32.2%	1,500	0.0%
Contractual Services & Projects	156	9,500	253	5989.7%	9,500	0.0%
General Supplies	531	7,000	3,119	1218.3%	8,000	14.3%
Materials & Equipment	-	3,800	-	N/A	3,800	0.0%
Special Current Charges	-	33,600	-	N/A	33,600	0.0%
DOWNTOWN/LAKEFRONT PLAN	<u>181,815</u>	<u>237,559</u>	<u>149,089</u>	30.7%	<u>243,670</u>	2.6%
PLANNING & DEVELOPMENT DEPT.	<u>\$ 1,815,147</u>	<u>\$ 2,005,980</u>	<u>\$ 1,443,893</u>	10.5%	<u>\$ 2,027,097</u>	1.1%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
General Services	20.5	20.5	20.5	20.5	0.0%



**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2010-2011	Adopted Budget 2011 - 2012	YTD Actual 7/31/2012 2011 - 2012	% Change Adopted from Actual	Adopted Budget 2012-2013	% Change Adopted'12 to Adopted'13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 10 GENERAL SERVICES</b>						
Salaries/ Wages/ OT	\$ 974,787	\$ 1,030,580	\$ 782,786	5.7%	\$ 1,033,405	0.3%
Fringe Benefits	227,127	296,062	224,819	30.4%	310,010	4.7%
General Operating Services	69,958	73,070	40,562	4.4%	74,551	2.0%
Insurance - Property, AL, GL, WC	198,848	197,907	149,600	-0.5%	215,899	9.1%
Maintenance & Rentals	251,872	303,670	185,278	20.6%	287,450	-5.3%
Utilities	175,876	180,970	114,455	2.9%	177,470	-1.9%
Contractual Services & Projects	512,126	501,800	442,652	-2.0%	614,000	22.4%
General Supplies	79,475	75,250	58,682	-5.3%	82,200	9.2%
Automotive Supplies & Gasoline	9,796	12,650	9,585	29.1%	13,250	4.7%
Materials & Equipment	209,696	232,300	162,527	10.8%	311,350	34.0%
Major Acquisitions & Improvements	-	7,500	7,700	N/A	7,000	-6.7%
Special Current Charges	1,458,632	1,323,210	704,119	-9.3%	1,502,685	13.6%
GENERAL SERVICES DEPARTMENT	<u>4,168,193</u>	<u>4,234,969</u>	<u>2,882,765</u>	1.6%	<u>4,629,270</u>	9.3%
 OPERATING EXPENDITURES	 <u>\$ 52,371,015</u>	 <u>\$ 56,181,963</u>	 <u>\$ 41,539,377</u>	 7.3%	 <u>\$ 57,441,622</u>	 2.2%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Administration	6	6	6	6	0.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual	Adopted	Y-T-D	% Change	Adopted	% Change
	Fiscal Year 2010 - 2011	Budget 2011 - 2012	FY 2012 7/31/2012	Adopted from Actual	Budget 2012-2013	Adopted'12 to Adopted '13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 10 GENERAL SERVICES</b>						
<b>DIV: 01 ADMINISTRATION</b>						
Salaries/ Wages/ OT	\$ 239,605	\$ 252,800	\$ 196,802	5.5%	\$ 256,030	1.3%
Fringe Benefits	41,947	88,951	67,021	112.1%	100,950	13.5%
General Operating Services	64,586	65,200	37,718	1.0%	64,200	-1.5%
Insurance - Property, AL, GL, WC	112,352	111,411	84,727	-0.8%	120,752	8.4%
Maintenance & Rentals	15,272	19,000	15,127	24.4%	22,000	15.8%
Utilities	38,212	40,000	34,137	4.7%	40,200	0.5%
Contractual Services & Projects	30,646	21,500	32,554	-29.8%	16,100	-25.1%
General Supplies	14,087	17,400	12,233	23.5%	19,200	10.3%
Automotive Supplies & Gasoline	3,018	4,050	3,290	34.2%	4,850	19.8%
Materials & Equipment	9,099	9,300	2,706	2.2%	6,600	-29.0%
Special Current Charges	1,458,224	1,319,310	703,691	-9.5%	1,500,760	13.8%
GENERAL ADMINISTRATION	<u>\$ 2,027,048</u>	<u>\$ 1,948,922</u>	<u>\$ 1,190,006</u>	-3.9%	<u>\$ 2,151,642</u>	10.4%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Building Services	4	4	4	4	0.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual	Adopted	Y-T-D	% Change	Adopted	% Change
	Fiscal Year 2010 - 2011	Budget 2011 - 2012	FY 2012 7/31/2012	Adopted from Actual	Budget 2012-2013	Adopted '12 to Adopted '13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 10 GENERAL SERVICES</b>						
<b>DIV: 02 BUILDING SERVICES</b>						
Salaries/ Wages/ OT	\$ 200,857	\$ 228,100	\$ 145,539	13.6%	\$ 219,490	-3.8%
Fringe Benefits	40,730	41,882	33,019	2.8%	44,900	7.2%
General Operating Services	64	220	85	243.8%	120	-45.5%
Insurance - Property, AL, GL, WC	41,485	41,485	31,114	0.0%	45,634	10.0%
Maintenance & Rentals	69,451	108,900	64,232	56.8%	88,200	-19.0%
Utilities	103,854	107,220	58,897	3.2%	104,220	-2.8%
Contractual Services & Projects	72,281	75,800	58,761	4.9%	79,300	4.6%
General Supplies	29,934	31,800	24,132	6.2%	34,600	8.8%
Automotive Supplies & Gasoline	2,679	4,400	3,743	64.2%	4,400	0.0%
Materials & Equipment	4,130	7,000	2,843	69.5%	4,600	-34.3%
Special Current Charges	240	3,650	235	1420.8%	1,500	-58.9%
BUILDING SERVICES	<u>\$ 565,705</u>	<u>\$ 650,457</u>	<u>\$ 422,600</u>	15.0%	<u>\$ 626,964</u>	-3.6%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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.

**FUNCTION DESCRIPTION:**

This division provides for the various printing needs of all City departments including stationery, envelopes, and forms; works with departments/divisions on printing projects such as the annual budget, certificates, brochures, booklets; maintains a supply of paper for copy machines; and picks up mail from the Post Office and City offices and distributes it to all City divisions. Material and postage costs are charged to the receiving departments/divisions.

**DEMAND PERFORMANCE INDICATORS:**

Description	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Documents printed	1,754,000	1,477,509	1,600,000
Mail metered	72,701	141,641	150,000

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Printing Services	3	3	3	3	0.0%

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual	Adopted	Y-T-D	% Change	Adopted	% Change
	Fiscal Year 2010 - 2011	Budget 2011 - 2012	FY 2012 7/31/2012	Adopted from Actual	Budget 2012-2013	Adopted '12 to Adopted '13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 10 GENERAL SERVICES</b>						
<b>DIV: 03 PRINTING SERVICES</b>						
Salaries/ Wages/ OT	\$ 111,133	\$ 113,780	\$ 90,292	2.4%	\$ 114,780	0.9%
Fringe Benefits	33,134	35,367	28,415	6.7%	36,570	3.4%
General Operating Services	2,709	3,300	202	21.8%	6,500	97.0%
Insurance - Property, AL, GL, WC	10,609	10,609	7,957	0.0%	11,670	10.0%
Maintenance & Rentals	81,838	81,920	65,601	0.1%	83,400	1.8%
Utilities	1,109	1,350	1,004	21.7%	1,350	0.0%
General Supplies	3,259	3,200	3,146	-1.8%	3,700	15.6%
Automotive Supplies & Gasoline	3,832	3,500	2,195	-8.7%	3,300	-5.7%
Materials & Equipment	800	2,650	2,295	231.3%	2,650	0.0%
Major Acquisitions & Improvements	-	7,500	7,700	N/A	7,000	-6.7%
Special Current Charges	96	100	25	4.2%	150	50.0%
PRINTING SERVICES	<u>\$ 248,519</u>	<u>\$ 263,276</u>	<u>\$ 208,832</u>	5.9%	<u>\$ 271,070</u>	3.0%



**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Number of computers in use	623	650	650
Work orders completed	1,479	1,576	1,576

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Information Technology	4.5	4.5	4.5	4.5	0.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2012 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012-2013	% Change Adopted'12 to Adopted '13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 10 GENERAL SERVICES</b>						
<b>DIV: 04 INFORMATION TECHNOLOGY</b>						
Salaries/ Wages/ OT	\$ 255,423	\$ 259,200	\$ 212,351	1.5%	\$ 266,930	3.0%
Fringe Benefits	68,458	82,335	59,626	20.3%	80,000	-2.8%
General Operating Services	1,184	1,950	1,414	64.7%	1,800	-7.7%
Insurance - Property, AL, GL, WC	18,395	18,395	13,796	0.0%	20,235	10.0%
Maintenance & Rentals	69,998	80,250	34,724	14.6%	80,250	0.0%
Utilities	6,955	8,000	6,090	15.0%	8,000	0.0%
Contractual Services & Projects	407,319	400,000	349,440	-1.8%	515,000	28.8%
General Supplies	26,943	15,250	14,692	-43.4%	18,400	20.7%
Automotive Supplies & Gasoline	267	700	354	162.2%	700	0.0%
Materials & Equipment	195,667	213,350	154,684	9.0%	297,500	39.4%
Major Acquisitions & Improvements	-	-	-	N/A	-	N/A
Special Current Charges	72	100	24	38.9%	100	0.0%
<b>INFORMATION TECHNOLOGY</b>	<b>\$ 1,050,681</b>	<b>\$ 1,079,530</b>	<b>\$ 847,195</b>	<b>2.7%</b>	<b>\$ 1,288,915</b>	<b>19.4%</b>

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 ANNUAL BUDGET**

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**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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated

**AUTHORIZED PERSONNEL:**

Only temporary employees are charged to this division.

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual	Adopted	Y-T-D	% Change		% Change
	Fiscal Year 2010 - 2011	Budget 2011 - 2012	FY 2012 7/31/2012	Adopted from Actual	Adopted Budget 2012-2013	Adopted'12 to Adopted '13
FUND: 001 GENERAL FUND						
DEPT: 10 GENERAL SERVICES						
DIV: 09 1911 CITY HALL						
Salaries/ Wages/ OT	\$ 22,866	\$ 26,300	\$ 19,114	15.0%	\$ 26,280	-0.1%
Fringe Benefits	1,750	1,990	1,462	13.7%	2,020	1.5%
General Operating Services	98	800	1	716.3%	200	-75.0%
Insurance - Property, AL, GL, WC	10,370	10,370	7,778	0.0%	11,407	10.0%
Maintenance & Rentals	13,192	10,700	3,684	-18.9%	10,700	0.0%
Utilities	25,044	23,500	13,695	-6.2%	22,800	-3.0%
Contractual Services & Projects	1,740	4,000	1,593	129.9%	3,100	-22.5%
General Supplies	4,212	6,500	3,480	54.3%	5,000	-23.1%
Materials & Equipment	-	-	-	N/A	-	N/A
Special Current Charges	-	-	96	N/A	100	N/A
1911 CITY HALL	\$ 79,272	\$ 84,160	\$ 50,903	6.2%	\$ 81,607	-3.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Multicultural dinners attendance	74	157	200
MCOD conference	1	0	0
MCOD attendees	242	0	0
Jr. Team Green activities	5	7	7
HR cases	68	55	60

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
General Service Grants	3	3	3	3	0.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2012 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012-2013	% Change Adopted'12 to Adopted '13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 10 GENERAL SERVICES</b>						
<b>DIV: 11 COMMUNITY SERV GRANTS</b>						
Salaries/ Wages/ OT	\$ 144,905	\$ 150,400	\$ 118,692	3.8%	\$ 149,895	-0.3%
Fringe Benefits	41,108	45,537	35,275	10.8%	45,570	0.1%
General Operating Services	1,317	1,600	1,142	21.5%	1,731	8.2%
Insurance - Property, AL, GL, WC	5,637	5,637	4,228	0.0%	6,201	10.0%
Maintenance & Rentals	2,121	2,900	1,909	36.7%	2,900	0.0%
Utilities	702	900	633	28.2%	900	0.0%
Contractual Services & Projects	140	500	304	257.1%	500	0.0%
General Supplies	1,040	1,100	998	5.8%	1,300	18.2%
Special Current Charges	-	50	48	N/A	75	50.0%
COMMUNITY SERVICE/GRANTS	<u>196,970</u>	<u>208,624</u>	<u>163,229</u>	5.9%	<u>209,072</u>	0.2%
 GENERAL SERVICES DEPARTMENT	 <u>4,168,195</u>	 <u>4,234,969</u>	 <u>2,882,765</u>	 1.6%	 <u>4,629,270</u>	 9.3%
 GENERAL FUND OPERATING EXP	 <u>\$ 52,371,009</u>	 <u>\$ 56,181,963</u>	 <u>\$ 41,539,377</u>	 7.3%	 <u>\$ 57,441,622</u>	 2.2%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 ANNUAL BUDGET**

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**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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2012 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012-2013	% Change Adopted '12 to Adopted '13
<b>FUND: 001 GENERAL FUND</b>						
<b>DEPT: 21 TRANSFERS</b>						
<b>DIV: 01 OPERATING TRANSFERS</b>						
Contingency transfer	\$ -	\$ 250,000	\$ -	N/A	\$ -	-100.0%
Interfund transfer Arts/Special Events	-	-	-	N/A	-	N/A
Interfund transfer Disaster Recovery	-	-	-	N/A	-	N/A
Interfund transfer Summer Feeding	-	-	-	N/A	-	N/A
Interfund transfer Americorps Grant	36,939	44,620	36,451	20.8%	67,978	52.3%
Interfund transfer HOME Program	72,406	62,760	34,659	-13.3%	52,692	-16.0%
Interfund transfer Recreation	1,054,073	1,125,508	630,000	6.8%	1,280,227	13.7%
Interfund transfer Special Revenue	1,163,418	1,232,888	701,110	6.0%	1,400,897	13.6%
Interfund trsf Sales Tax Increment	-	-	-	N/A	-	N/A
Interfund trsf School Board STX Dist. 3	279,135	350,000	234,602	25.4%	350,000	0.0%
Interfund transfer Sears Building	-	-	-	N/A	-	N/A
Interfund transfer - Debt Service	279,135	350,000	234,602	25.4%	350,000	0.0%
Interfund transfer Transit Operations	728,677	858,938	614,000	17.9%	812,730	-5.4%
Interfund transfer Civic Center Operations	1,040,150	1,052,887	660,000	1.2%	1,114,293	5.8%
Interfund transfer Golf Course Operations	309,297	296,978	249,000	-4.0%	542,215	82.6%
Interfund transfer Risk Mgmt Claims	514,404	-	-	-100.0%	-	N/A
Interfund transfer Proprietary Funds	2,592,528	2,208,803	1,523,000	-14.8%	2,469,238	11.8%
Interfund transfer Golf Course	-	-	-	N/A	-	N/A
Interfund transfer - Capital	-	-	-	N/A	-	N/A
Interfund transfer Risk Management						
Firefighter's lawsuit settlement	568,634	568,634	-	0.0%	-	-100.0%
Interfund transfer - Capital	568,634	568,634	-	0.0%	-	-100.0%
Total transfers	4,603,715	4,610,325	2,458,712	0.1%	4,220,135	-8.5%
<b>FUND: 001 GENERAL FUND</b>	<b>\$ 56,974,724</b>	<b>\$ 60,792,288</b>	<b>\$ 43,998,089</b>	<b>6.7%</b>	<b>\$ 61,661,757</b>	<b>1.4%</b>



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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 ASSESSMENT FOR PETROLEUM  
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 2012 - 2013 ANNUAL BUDGET**

**SPECIAL REVENUE FUND SUMMARY**

	Waste Water	Riverboat Gaming	Recreation Fund	Central School	Special Event	Community Development
<b>Revenues:</b>						
Property taxes	\$ -	\$ -	\$ 892,214	\$ -	\$ -	\$ -
Additional sales tax levy portions	3,264,000	-	1,632,000	-	-	-
Franchise and license taxes	-	9,700,000	-	-	-	-
Intergovernmental	-	-	-	-	-	404,653
Charges for services	10,853,500	-	-	-	-	-
Use of money and property	22,200	7,000	150,500	112,650	47,000	-
Total operating revenues	<u>14,139,700</u>	<u>9,707,000</u>	<u>2,674,714</u>	<u>112,650</u>	<u>47,000</u>	<u>404,653</u>
Operating transfers in	-	-	1,973,781	-	128,858	-
<b>Expenditures:</b>						
Police Department	-	-	-	-	-	-
Public Works	9,093,199	-	-	-	-	-
Planning & Development	-	-	-	-	-	404,653
Community Services	-	-	4,648,495	139,736	205,858	-
Total operating expenditures	<u>9,093,199</u>	<u>-</u>	<u>4,648,495</u>	<u>139,736</u>	<u>205,858</u>	<u>404,653</u>
<b>Other financing sources:</b>						
Operating transfers out	-	2,042,412	-	-	-	-
Transfer to Debt Service accounts	2,818,675	4,626,092	-	-	-	-
Capital transfers-General Capital Projects	4,000,000	3,400,000	-	-	-	-
Capital transfers-Enterprise Funds	-	650,000	-	-	-	-
Total transfers	<u>6,818,675</u>	<u>10,718,504</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
General Fund Expenditures	<u>15,911,874</u>	<u>10,718,504</u>	<u>4,648,495</u>	<u>139,736</u>	<u>205,858</u>	<u>404,653</u>
Net Income (loss)	<u>\$ (1,772,174)</u>	<u>\$ (1,011,504)</u>	<u>\$ -</u>	<u>\$ (27,086)</u>	<u>\$ (30,000)</u>	<u>\$ -</u>
Projected beginning fund balance	\$ 6,378,895	\$ 3,568,410	\$ 503,814	\$ 256,164	\$ 54,057	\$ -
Fund balance (used) added operations	2,227,826	-	-	(27,086)	(30,000)	-
Fund balance used for capital transfers	(4,000,000)	(1,011,504)	-	-	-	-
Total fund balance (used) added	<u>(1,772,174)</u>	<u>(1,011,504)</u>	<u>-</u>	<u>(27,086)</u>	<u>(30,000)</u>	<u>-</u>
Ending fund balance	\$ 4,606,721	\$ 2,556,906	\$ 503,814	\$ 229,078	\$ 24,057	\$ -

HUD Housing Programs	Summer Feeding	Americorps Grant	D.A.R.E. Grant	COPS Hiring Grant	Misc. Police Grants	Disaster Recovery	Brownfields Pet Assmnt	Facility Renewal	Total Special Revenue
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 892,214
-	-	-	-	-	-	-	-	-	4,896,000
-	-	-	-	-	-	-	-	-	9,700,000
383,735	882,385	122,986	-	104,100	1,040,804	-	60,000	-	2,998,663
-	-	-	-	-	-	-	-	-	10,853,500
9,000	-	-	-	-	-	-	-	16,000	364,350
392,735	882,385	122,986	-	104,100	1,040,804	-	60,000	16,000	29,704,727
52,692	-	67,978	-	-	11,500	-	-	-	2,234,809
-	-	-	-	104,100	1,052,304	-	-	-	1,156,404
-	-	-	-	-	-	-	-	-	9,093,199
-	-	-	-	-	-	-	-	-	404,653
436,427	882,385	190,964	-	-	-	-	60,000	-	6,563,865
436,427	882,385	190,964	-	104,100	1,052,304	-	60,000	-	17,218,121
-	-	-	-	-	-	-	-	-	2,042,412
-	-	-	-	-	-	-	-	-	7,444,767
-	-	-	-	-	-	-	-	250,000	7,650,000
-	-	-	-	-	-	-	-	-	650,000
-	-	-	-	-	-	-	-	250,000	17,787,179
436,427	882,385	190,964	-	104,100	1,052,304	-	60,000	250,000	35,005,300
\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (234,000)	\$ (3,065,764)
\$ 53,769	\$ 67,929	\$ -	\$ 139,846	\$ -	\$ 27,901	\$ 2,671,308	\$ -	\$ 3,623,484	\$ 17,345,577
9,000	-	-	-	-	-	-	-	-	2,179,740
-	-	-	-	-	-	-	-	(234,000)	(5,245,504)
9,000	-	-	-	-	-	-	-	(234,000)	(3,065,764)
\$ 62,769	\$ 67,929	\$ -	\$ 139,846	\$ -	\$ 27,901	\$ 2,671,308	\$ -	\$ 3,389,484	\$ 14,279,813

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Work orders completed	3,110	3,614	4,000
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 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Wastewater	65	65	65	65	0.0%

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2011 7/31/2012	Projected Actual Results EOY	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>FUND: 117 WASTE WATER</b>							
<b>Revenues:</b>							
Ten Year Sales Tax - 0.16%	\$ 3,039,122	\$ 3,088,000	\$ 2,410,713	\$3,160,713	1.6%	\$ 3,264,000	5.7%
Taxes and special assessments	<u>3,039,122</u>	<u>3,088,000</u>	<u>2,410,713</u>	<u>3,160,713</u>	1.6%	<u>3,264,000</u>	5.7%
Physical Environment - Charges for Services	6,061	6,000	3,878	3,978	-1.0%	5,500	-8.3%
Sewer extension charges	67,070	40,000	46,167	50,167	-40.4%	48,000	20.0%
Sewer user charges	10,191,203	9,870,000	8,856,600	10,686,600	-3.2%	10,800,000	9.4%
Charges for services	<u>10,264,334</u>	<u>9,916,000</u>	<u>8,906,645</u>	<u>10,740,745</u>	-3.4%	<u>10,853,500</u>	9.5%
Interest earnings	50,101	21,000	22,380	27,380	-58.1%	20,000	-4.8%
Miscellaneous revenue	1,898	1,500	2,861	2,861	-21.0%	2,200	46.7%
Use of money and property	51,999	22,500	25,241	30,241	-56.7%	22,200	-1.3%
Total operating revenues	<u>13,355,455</u>	<u>13,026,500</u>	<u>11,342,599</u>	<u>13,931,699</u>	-2.5%	<u>14,139,700</u>	8.5%
<b>Expenditures:</b>							
Salaries/ Wages/ OT	1,934,777	2,070,000	1,612,470	2,059,000	7.0%	2,102,350	1.6%
Fringe Benefits	668,313	749,080	583,443	749,380	12.1%	753,010	0.5%
General Operating Services	7,289	14,450	5,051	16,220	98.2%	14,150	-2.1%
Insurance - Property, AL, GL, WC	335,735	341,172	254,277	341,172	1.6%	366,089	7.3%
Maintenance & Rentals	567,328	627,200	361,730	627,200	10.6%	638,700	1.8%
Utilities	1,164,427	1,257,000	718,194	1,257,000	8.0%	1,251,500	-0.4%
Contractual Services & Projects	537,483	600,050	280,891	600,050	11.6%	576,550	-3.9%
General Supplies	499,146	551,750	430,659	587,050	10.5%	630,750	14.3%
Automotive Supplies & Gasoline	178,791	177,900	149,608	193,900	-0.5%	193,900	9.0%
Materials & Equipment	286,144	373,000	275,913	392,200	30.4%	382,200	2.5%
Major Acquisitions & Improvements	290,942	815,000	209,849	767,060	180.1%	916,000	12.4%
Special Current Charges	1,339,809	1,103,000	338,867	1,089,370	-17.7%	1,268,000	15.0%
Wastewater operating expenditures	<u>7,810,184</u>	<u>8,679,602</u>	<u>5,220,952</u>	<u>8,679,602</u>	11.1%	<u>9,093,199</u>	4.8%
Interfund transfers - capital	900,000	4,000,000	2,500,000	4,000,000	344.4%	4,000,000	0.0%
Interfund transfers - debt service	2,473,475	2,524,575	2,350,000	2,524,575	2.1%	2,818,675	11.6%
Wastewater transfers	<u>3,373,475</u>	<u>6,524,575</u>	<u>4,850,000</u>	<u>6,524,575</u>	93.4%	<u>6,818,675</u>	4.5%
Total expenditures	<u>11,183,659</u>	<u>15,204,177</u>	<u>10,070,952</u>	<u>15,204,177</u>	35.9%	<u>15,911,874</u>	4.7%
Net change in fund balance	2,171,796	(2,177,677)		(1,272,478)	-200.3%	(1,772,174)	18.6%
Beginning fund balance	5,479,577	7,651,373		7,651,373	39.6%	6,378,895	-16.6%
Ending fund balance	<u>\$ 7,651,373</u>	<u>\$ 5,473,696</u>		<u>\$6,378,895</u>	-28.5%	<u>\$ 4,606,721</u>	-15.8%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 ANNUAL BUDGET**

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**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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2011 7/31/2012	Projected Actual Results EOY	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>FUND: 119 RIVERBOAT GAMING FUND</b>							
<b>Revenues:</b>							
Riverboat Admission Taxes	\$ 9,113,904	\$ 8,800,000	\$ 7,415,030	\$9,686,030	-3.4%	\$ 9,700,000	10.2%
Taxes and special assessments	9,113,904	8,800,000	7,415,030	9,686,030	-3.4%	9,700,000	10.2%
Interest earnings	27,331	6,000	6,104	6,304	-78.0%	7,000	16.7%
Use of money and property	27,331	6,000	6,104	6,304	-78.0%	7,000	16.7%
Total operating revenues	9,141,235	8,806,000	7,421,134	9,692,334	-3.7%	9,707,000	10.2%
<b>Other financing sources</b>							
Interfund transfer from Debt Service Fund	-	-	-	-	N/A	-	N/A
Total transfers from other funds	-	-	-	-	N/A	-	N/A
<b>Other financing uses</b>							
<b>DEPT: 21 TRANSFERS</b>							
<b>DIV: 01 TRANSFERS</b>							
Interfund transfer General Fund	800,000	880,000	-	880,000	10.0%	970,000	10.2%
Interfund transfer Arts/Special Events	225,000	144,825	86,200	144,825	-35.6%	128,858	-11.0%
Interfund transfer Recreation Fund	-	308,048	177,000	227,000	N/A	443,554	44.0%
					N/A		
Interfund transfer 1998 Pension Refund Bond	1,100,000	1,000,000	750,000	1,000,000	-9.1%	1,200,000	20.0%
Interfund transfer 2007 Public Improvmt Bond	1,341,802	1,354,505	950,000	1,354,505	0.9%	1,356,175	0.1%
Interfund transfer 2010 Public Improvmt Bond	2,045,825	2,065,680	1,700,000	2,065,680	1.0%	2,069,917	0.2%
Interfund transfer - Debt Service	4,487,627	4,420,185	3,400,000	4,420,185	-1.5%	4,626,092	4.7%
Interfund transfer - Contingency	-	500,000	-	181,048		500,000	0.0%
Interfund transfer Capital Projects	2,400,000	2,700,000	-	2,700,000	12.5%	3,400,000	25.9%
Interfund transfer Golf Course	-	200,000	100,000	200,000	N/A	250,000	25.0%
Interfund transfer Civic Center Capital	-	-	-	-	N/A	400,000	N/A
Interfund transfer Water Capital	-	-	-	400,000	N/A	-	N/A
Interfund transfer Transit Capital	100,000	-	-	-	-100.0%	-	N/A
Interfund transfers - Capital	2,500,000	2,900,000	100,000	3,300,000	16.0%	4,050,000	39.7%
Total transfers to other funds	8,012,627	9,153,058	3,763,200	9,153,058	14.2%	10,718,504	17.1%
Net change in fund balance	1,128,608	(347,058)		539,276	-130.8%	(1,011,504)	-191.5%
Beginning fund balance	1,900,526	3,029,134		3,029,134	59.4%	3,568,410	17.8%
Ending fund balance	\$ 3,029,134	\$ 2,682,076		\$3,568,410	-11.5%	\$ 2,556,906	-4.7%



CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Recreation Department	38	38	38	38	0.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Total athletic teams	311	270	275
Total participants in athletic teams	4,260	4,324	4,561
Total summer day camp attendance	472	501	512
Total pool summer attendance	10,453	11,812	13,347
Total summer attendance at recreation centers	103,390	105,458	107,568

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Recreation	38	37	37	37	0.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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 will provide for general public use and enjoyment as a lakefront destination. It will furnish 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Promenade Visitors	50,400	68,040	81,648
Marina Boat Slip rentals	711	775	800

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Lakefront/Downtown	0	1	1	1	0.0%

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2011 7/31/2012	Projected Actual Results EOY	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>FUND: 127 RECREATION FUND</b>							
<b>Revenues:</b>							
1.70 Mills Property Tax Special Rec District	\$ 842,810	\$ 846,143	\$ 844,372	\$ 844,372	0.4%	\$ 892,214	5.4%
Ten Year Sales Tax - 0.08%	1,519,561	1,544,000	1,205,356	1,582,956	1.6%	1,632,000	5.7%
Tax revenue	2,362,371	2,390,143	2,049,728	2,427,328	1.2%	2,524,214	5.6%
Miscellaneous Reimbursement	-	-	-	-	N/A	-	N/A
Intergovernmental revenue	-	-	-	-	N/A	-	N/A
Interest Earnings	1,189	800	1,124	1,300	-32.7%	900	12.5%
Recreation Program revenues	138,082	126,050	124,615	135,706	-8.7%	130,200	3.3%
Promenade Revenues	14,130	15,000	11,360	11,360		13,400	-10.7%
Recreation Donations	6,128	2,000	7,005	7,005	-67.4%	6,000	200.0%
Sale of Property	-	-	185,000	185,000		-	N/A
General Donations	2,076	1,000	-	109	-51.8%	-	-100.0%
Miscellaneous insurance revenues	3,760	-	90	41	-100.0%	-	N/A
Use of money and property	165,365	144,850	329,194	340,521	-12.4%	150,500	3.9%
Total operating revenues	2,527,736	2,534,993	2,378,922	2,767,849	0.3%	2,674,714	5.5%
<b>Expenditures:</b>							
<b>DEPT: 09 COMMUNITY SERVICES</b>							
<b>DIV: 01 RECREATION</b>							
Salaries/ Wages/ OT	1,771,391	1,674,000	1,360,287	1,760,450	-5.5%	1,785,500	6.7%
Fringe Benefits	425,418	424,457	346,206	461,417	-0.2%	465,160	9.6%
General Operating Services	2,474	4,600	3,431	4,870	85.9%	4,220	-8.3%
Insurance - Property, AL, GL, WC	253,272	254,619	203,532	264,534	0.5%	286,251	12.4%
Maintenance & Rentals	253,990	311,550	270,115	397,590	22.7%	353,450	13.4%
Utilities	405,983	345,500	234,622	333,560	-14.9%	337,060	-2.4%
Contractual Services & Projects	37,188	40,700	32,905	52,450	9.4%	41,800	2.7%
General Supplies	205,420	240,175	160,488	245,949	16.9%	232,600	-3.2%
Automotive Supplies & Gasoline	158,685	149,000	130,203	168,600	-6.1%	163,100	9.5%
Materials & Equipment	37,243	36,400	30,387	38,005	-2.3%	51,400	41.2%
Major Acquisitions & Improvements	23,960	167,500	35,678	104,306	599.1%	477,400	185.0%
Special Current Charges	6,784	12,000	2,909	3,800	76.9%	7,000	-41.7%
Recreation Division	3,581,808	3,660,501	2,810,763	3,835,531	2.2%	4,204,941	14.9%
<b>DIV: 31 LAKEFRONT/DOWNTOWN</b>							
Salaries/ Wages/ OT	-	107,300	62,985	84,950	N/A	92,400	-13.9%
Fringe Benefits	-	17,268	10,406	13,178	N/A	15,700	-9.1%
Insurance - Property, AL, GL, WC	-	-	-	-	N/A	-	N/A
Maintenance & Rentals	-	77,000	14,362	51,700	N/A	57,500	-25.3%
Utilities	-	31,200	30,900	46,200	N/A	45,600	46.2%
Contractual Services & Projects	-	9,780	6,573	9,834	N/A	8,054	-17.6%
General Supplies	-	26,100	9,566	25,569	N/A	35,550	36.2%
Automotive Supplies & Gasoline	-	4,700	1,565	3,400	N/A	4,200	-10.6%
Materials & Equipment	-	9,700	3,550	9,925	N/A	13,500	39.2%
Contingency	-	-	-	-	N/A	-	N/A
Major Acquisitions & Improvements	-	25,000	12,020	12,020	N/A	171,000	584.0%
Special Current Charges	-	-	25	25	N/A	50	N/A
Lakefront/Downtown Maintenance	-	308,048	151,952	256,801	N/A	443,554	44.0%
Total operating expenditures	3,581,808	3,968,549	2,962,715	4,092,332	10.8%	4,648,495	17.1%
<b>Other financing sources</b>							
Interfund transfer from General Fund	1,054,072	1,125,508	630,000	1,067,682	6.8%	1,280,227	13.7%
Interfund transfer from Facility Renewal Fund	-	-	-	-	N/A	250,000	N/A
Interfund transfer from Riverboat Gaming Fund	-	308,048	177,000	256,801	N/A	443,554	44.0%
Total transfers from other funds	1,054,072	1,433,556	807,000	1,324,483	36.0%	1,973,781	37.7%
Net change in fund balance	-	-	-	-	N/A	-	N/A
Beginning fund balance	503,814	503,814		503,814	0.0%	503,814	0.0%
Ending fund balance	\$ 503,814	\$ 503,814		\$ 503,814	0.0%	\$ 503,814	0.0%

CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 ANNUAL BUDGET

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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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2011 7/31/2012	Projected Actual Results EOY	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>FUND: 107 CENTRAL SCHOOL FUND</b>							
<b>Revenues:</b>							
Interest earnings	\$ 509	\$ 350	\$ 335	\$ 375	-31.2%	\$ 350	0.0%
Rents and royalties	111,459	110,000	88,490	100,266	-1.3%	112,200	2.0%
General concessions	95	100	110	110	5.3%	100	0.0%
Use of money and property	112,063	110,450	88,935	100,751	-1.4%	112,650	2.0%
Total operating revenue	112,063	110,450	88,935	100,751	-1.4%	112,650	2.0%
<b>Expenditures:</b>							
<b>DEPT: 09 COMMUNITY SERVICES</b>							
<b>DIV: 07 CENTRAL SCHOOL</b>							
Insurance - Property, AL, GL, WC	9,305	9,305	6,979	9,305	0.0%	10,236	10.0%
Maintenance & Rentals	26,027	30,000	27,573	33,088	15.3%	30,500	1.7%
Utilities	46,732	53,500	27,009	35,112	14.5%	53,700	0.4%
Contractual Services & Projects	3,636	11,400	2,541	3,049	213.5%	7,200	-36.8%
General Supplies	7,929	11,000	9,625	11,550	38.7%	11,600	5.5%
Materials & Equipment	157	500	-	-	218.5%	500	0.0%
Special Current Charges	13,685	12,000	41,316	45,739	-12.3%	26,000	116.7%
Total operating expenditures	107,471	127,705	115,043	137,843	18.8%	139,736	9.4%
Net change in fund balance	4,592	(17,255)		(37,092)	-475.8%	(27,086)	-57.0%
Beginning fund balance	288,664	293,256		293,256	1.6%	256,164	-12.6%
Ending fund balance	\$ 293,256	\$ 276,001		\$ 256,164	-5.9%	\$ 229,078	-17.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 ANNUAL BUDGET**

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**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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Traveling and local exhibits in gallery		14	15
Concerts/events		23	31
CEAs art related		8	9
Additional programming for Civic Center		2	2

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2011 7/31/2012	Projected Actual Results EOY	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>FUND: 104 SPECIAL EVENTS FUND</b>							
<b>Revenues:</b>							
Rents and Royalties	\$ 2,268	\$ 2,200	\$ 1,890	\$ 2,268	-3.0%	\$ 2,000	-9.1%
Interest on Demand Deposits	31	-	61	71	-100.0%	-	N/A
Miscellaneous Donations	43,967	36,000	38,527	38,527	-18.1%	35,000	-2.8%
Special Event Revenue	10,298	14,000	54,760	55,460	35.9%	10,000	-28.6%
Use of money and property	56,564	52,200	95,238	96,326	-7.7%	47,000	-10.0%
Total operating revenue	56,564	52,200	95,238	96,326	-7.7%	47,000	-10.0%
<b>Expenditures:</b>							
<b>DIV: 22 ARTS/SPECIAL EVENTS</b>							
General Operating Services	36,207	35,600	18,260	24,260	-1.7%	20,000	-43.8%
Insurance - Property, AL, GL, WC	22,638	22,325	17,658	22,990	-1.4%	24,458	9.6%
Maintenance & Rentals	1,681	3,000	4,948	13,307	78.5%	4,500	50.0%
Contractual Services & Projects	187,264	150,000	140,463	162,496	-19.9%	145,500	-3.0%
General Supplies	16,489	10,600	4,354	17,654	-35.7%	6,100	-42.5%
Materials & Equipment	297	500	-	-	68.4%	300	-40.0%
Special Current Charges	1,800	5,000	5,000	5,000	177.8%	5,000	0.0%
Total operating expenditures	266,376	227,025	190,683	245,707	-14.8%	205,858	-9.3%
Transfer from Riverboat Gaming Fund	225,000	144,825	86,200	144,825	-35.6%	128,858	-11.0%
Net change in fund balance	15,188	(30,000)	(9,245)	(4,556)	-297.5%	(30,000)	0.0%
Beginning fund balance	43,425	58,613		58,613	35.0%	54,057	-7.8%
Ending fund balance	\$ 58,613	\$ 28,613		\$ 54,057	-51.2%	\$ 24,057	-15.9%



**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated

**AUTHORIZED PERSONNEL:**

	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Total Personnel Count	2	2	2	2	0.0%
Community Development	2	2	2	2	0.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Down payment assistance	15	20	25
Capital Projects	2	3	2
Public Service Projects	6	7	5

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Community Development	2	2	2	2	0.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Students graduating high school		5	1

**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 2012 – 2013 ANNUAL BUDGET**

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**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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2011 7/31/2012	Projected Actual Results EOY	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>FUND: 110 COMMUNITY DEVELOPMENT FUND</b>							
<b>Revenues:</b>							
Community Development	\$ 810,025	\$ 398,675	\$ 319,327	\$ 403,668	-50.8%	\$ 404,653	1.5%
Intergovernmental - Federal Programs	810,025	398,675	319,327	403,668	-50.8%	404,653	1.5%
Miscellaneous Donations	1,100	-	-	-	-100.0%	-	N/A
Use of money and property	1,100	-	-	-	-100.0%	-	N/A
Total operating revenues	811,125	398,675	319,327	403,668	-50.8%	404,653	1.5%
<b>Expenditures:</b>							
<b>DEPT: 07 PLANNING &amp; DEVELOPMENT</b>							
<b>DIV: 04 COMMUNITY DEVELOPMENT</b>							
Salaries/ Wages/ OT	57,181	53,800	42,147	52,683	-5.9%	54,760	1.8%
Fringe Benefits	24,812	30,612	17,255	21,569	23.4%	29,970	-2.1%
General Operating Services	12,391	15,400	10,361	12,433	24.3%	14,266	-7.4%
Insurance - Property, AL, GL, WC	2,435	2,435	1,826	2,313	0.0%	2,679	10.0%
Maintenance & Rentals	852	1,350	70	84	58.5%	825	-38.9%
Utilities	288	750	203	244	160.4%	450	-40.0%
Contractual Services & Projects	412	2,250	178	214	446.1%	2,250	0.0%
General Supplies	981	1,550	551	661	58.0%	1,550	0.0%
Automotive Supplies & Gasoline	2,440	7,400	1,220	1,464	203.3%	4,400	-40.5%
Contingency	-	25,839	-	-	N/A	-	-100.0%
Special Current Charges	257,788	222,289	212,404	246,949	-13.8%	258,503	16.3%
Total Community Development	359,580	363,675	286,215	338,614	1.1%	369,653	1.6%
<b>DEPT: 07 PLANNING &amp; DEVELOPMENT</b>							
<b>DIV: 12 TEAM FIVE PROGRAM</b>							
Salaries/ Wages/ OT	36,234	30,000	17,878	23,978	-17.2%	31,666	5.6%
Fringe Benefits	2,439	2,295	1,266	1,480	-5.9%	1,640	-28.5%
General Operating Services	70	-	38	38	-100.0%	-	N/A
General Supplies	1,096	-	100	225	-100.0%	1,694	N/A
Materials & Equipment	320	-	-	-	-100.0%	-	N/A
Contingency	-	2,705	-	-	N/A	-	-100.0%
Special Current Charges	144	-	-	-	-100.0%	-	N/A
Total Team Five	40,303	35,000	19,282	25,721	-13.2%	35,000	0.0%
Planning and Development operating exp	399,883	398,675	305,497	364,335	-0.3%	404,653	1.5%
<b>DEPT: 11 CAPITAL-STREET&amp;TRNSPRT</b>							
	-	-	-	-	N/A	-	N/A
<b>DEPT: 12 CAPITAL-RECREATION &amp; PARKS</b>							
	450,575	-	-	-	-100.0%	-	N/A
<b>DEPT: 15 HOUSING PROGRAMS</b>							
	-	-	-	-	N/A	-	N/A
Total capital expenditures	450,575	-	-	-	-100.0%	-	N/A
Total expenditures	850,458	398,675	305,497	364,335	-53.1%	404,653	1.5%
Net change in fund balance	(39,333)	-		39,333	100.0%	-	N/A
Beginning fund balance	-	(39,333)		(39,333)	N/A	-	100.0%
Ending fund balance	\$ (39,333)	\$ (39,333)		\$ -	0.0%	\$ -	100.0%

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**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
CHDO	5	4	2
Reconstruction	8	9	6
Emergency Shelter Grants	5	4	3

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
HUD – Housing Programs	1	1	1	1	0.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2011 7/31/2012	Projected Actual Results EOY	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>FUND: 126 HUD-HOUSING PROGRAMS</b>							
<b>Revenues:</b>							
Home Program - Federal Funds	\$ 607,766	\$ 439,320	\$ 275,219	\$ 390,668	-27.7%	\$ 322,235	-26.7%
HUD Emergency Shelter - State Funds	45,677	61,500	30,414	33,146	34.6%	61,500	0.0%
Intergovernmental revenues	653,443	500,820	305,633	423,814	-23.4%	383,735	-23.4%
Miscellaneous Revenue	-	-	-	2,250		9,000	
Total operating revenues	653,443	500,820	305,633	426,064	-23.4%	392,735	-21.6%
<b>Expenditures:</b>							
<b>DEPT: 07 PLANNING &amp; DEVELOPMENT</b>							
<b>DIV: 05 HUD EMERGENCY SHELTER GRANT</b>							
Special Current Charges	45,677	61,500	31,146	33,146	34.6%	61,500	0.0%
<b>DIV: 06 HOME OWNER GRANTS</b>							
Salaries/ Wages/ OT	28,227	28,350	22,278	28,778	0.4%	28,900	1.9%
Fringe Benefits	12,503	14,884	10,613	13,913	19.0%	13,940	-6.3%
Contractual Services & Projects	586,082	383,534	272,751	339,651	-34.6%	276,847	-27.8%
General Supplies	-	-	-	-	N/A	-	N/A
Home Owner Grants	626,812	426,768	305,642	382,342	-31.9%	319,687	-25.1%
<b>DIV: 07 HOME/CHDOS GRANTS</b>							
Contractual Services & Projects	53,360	75,312	33,848	53,848	41.1%	55,240	-26.7%
Total operating expenditures	725,849	563,580	370,636	469,336	-22.4%	436,427	-22.6%
<b>Other financing sources</b>							
Interfund transfer from General Fund	72,406	62,760	34,659	45,522	-13.3%	52,692	-16.0%
Total transfers from other funds	72,406	62,760	34,659	45,522	-13.3%	52,692	-16.0%
Net change in fund balance	-	-		2,250	N/A	9,000	N/A
Beginning fund balance	51,519	51,519		51,519	0.0%	53,769	4.4%
Ending fund balance	\$ 51,519	\$ 51,519		\$ 53,769	0.0%	\$ 62,769	21.8%



**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 ANNUAL BUDGET**

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**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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Feeding locations	21	21	21
Meals served	221,622	188,597	200,000

**AUTHORIZED PERSONNEL:**

Temporary employees only are charged to the division.

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2011 7/31/2012	Projected Actual Results EOY	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>FUND: 122 SUMMER FOOD SERVICE PROGRAM</b>							
<b>Revenues:</b>							
Department of Education	\$ 500,810	\$ 1,141,140	\$ 322,731	\$ 518,580	127.9%	\$ 882,385	-22.7%
Intergovernmental revenues	500,810	1,141,140	322,731	518,580	127.9%	882,385	-22.7%
Total operating revenues	500,810	1,141,140	322,731	518,580	127.9%	882,385	-22.7%
<b>Expenditures:</b>							
<b>DEPT: 09 COMMUNITY SERVICES</b>							
<b>DIV: 09 SUMMER FOOD SERVICE PROGRAM</b>							
Salaries/ Wages/ OT	221,770	325,100	128,882	174,882	46.6%	319,100	-1.8%
Fringe Benefits	19,749	30,575	11,499	15,499	54.8%	30,803	0.7%
General Operating Services	820	2,542	317	617	210.0%	2,991	17.7%
Insurance - Property, AL, GL, WC	10,385	6,828	7,723	9,430	-34.3%	7,511	10.0%
Maintenance & Rentals	26,409	41,811	12,049	12,049	58.3%	22,987	-45.0%
Utilities	23,166	37,538	3,241	17,241	62.0%	41,292	10.0%
Contractual Services & Projects	-	18,066	3,270	6,270	N/A	13,315	-26.3%
General Supplies	243,190	419,843	215,599	215,599	72.6%	331,695	-21.0%
Automotive Supplies & Gasoline	3,103	3,465	1,816	2,216	11.7%	3,812	10.0%
Materials & Equipment	-	1,617	-	-	N/A	1,779	10.0%
Contingency	-	233,759	-	10,600	N/A	100,000	-57.2%
Special Current Charges	30,516	19,996	4,516	4,516	-34.5%	7,100	-64.5%
Total operating expenditures	579,108	1,141,140	388,912	468,919	97.1%	882,385	-22.7%
Net change in fund balance	(78,298)	-	-	49,661	100.0%	-	N/A
Beginning fund balance	96,566	18,268		18,268	-81.1%	67,929	271.8%
Ending fund balance	\$ 18,268	\$ 18,268		\$ 67,929	0.0%	\$ 67,929	271.8%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Members	25 minimum time	25 minimum time	35 quarter time
Service projects	85	89	92
Education facilities served	12	10	10

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
AmeriCorps	1	1	1	1	0.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2011 7/31/2012	Projected Actual Results EOY	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>FUND: 123 AMERICORPS GRANT</b>							
<b>Revenues:</b>							
Department of Treasury-Americorps	\$ 83,560	\$ 78,869	\$ 38,025	\$ 106,334	-5.6%	\$ 122,986	55.9%
Intergovernmental revenues	83,560	78,869	38,025	106,334	-5.6%	122,986	55.9%
Total operating revenues	83,560	78,869	38,025	106,334	-5.6%	122,986	55.9%
<b>Expenditures:</b>							
<b>DEPT: 09 COMMUNITY SERVICES</b>							
<b>DIV: 29 AMERICORPS GRANT 2012-2013</b>							
Salaries/ Wages/ OT	81,312	81,350	77,701	102,702	0.0%	118,334	45.5%
Fringe Benefits	17,042	18,059	11,880	20,179	6.0%	26,000	44.0%
General Operating Services	677	1,200	156	1,410	77.3%	2,266	88.8%
Insurance - Property, AL, GL, WC	15,090	15,090	11,318	15,528	0.0%	16,599	10.0%
Utilities	694	960	744	1,494	38.3%	2,220	131.3%
Contractual Services & Projects	950	828	1,400	5,400	-12.8%	15,149	1729.6%
General Supplies	3,184	2,100	1,356	5,057	-34.0%	4,790	128.1%
Materials & Equipment	687	990	1,430	2,231	44.1%	2,606	163.2%
Special Current Charges	864	2,912	912	912	237.0%	3,000	3.0%
Total operating expenditures	120,500	123,489	106,897	154,913	2.5%	190,964	54.6%
<b>Other financing sources</b>							
Interfund transfer from General Fund	36,940	44,620	36,451	48,579	20.8%	67,978	52.3%
Total transfers from other funds	36,940	44,620	36,451	48,579	20.8%	67,978	52.3%
Net change in fund balance	-	-	(32,421)	-	N/A	-	N/A
Beginning fund balance	-	-		-	N/A	-	N/A
Ending fund balance	\$ -	\$ -		\$ -	N/A	\$ -	N/A

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 ANNUAL BUDGET**

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

**GOAL MISSION STATEMENT:**

**FUNCTION DESCRIPTION:**

The presented information covers all law enforcement grants, other than D.A.R.E., 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, FEMA, and the Louisiana Commission on Law Enforcement for funding of communications, surveillance, and other equipment purchases.

**DEMAND PERFORMANCE INDICATORS:**

Description	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 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 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2011 7/31/2012	Projected Actual Results EOY	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>MISCELLANEOUS POLICE GRANTS</b>							
<b>Revenues:</b>							
US Dept Justice (Formula Grant)	\$ 101,378	\$ 75,898	\$ 51,339	\$ 73,357	-25.1%	\$ 62,471	-17.7%
Miscellaneous Police Grants	259,948	415,745	2,910	304,198	59.9%	668,345	60.8%
Federal Programs	361,326	491,643	54,249	377,555	36.1%	730,816	48.6%
Miscellaneous Reimbursement	27,471	27,400	23,911	34,009	-0.3%	36,000	31.4%
LA Commission on Law Enforcement	66,092	36,766	12,029	19,541	-44.4%	28,988	-21.2%
Highway Safety Commission	72,611	101,500	54,972	73,297	39.8%	105,000	3.4%
State Revenue	166,174	165,666	90,912	126,847	-0.3%	169,988	2.6%
Miscellaneous Reimbursement	-	-	60,038	60,038		140,000	
Local Revenue	-	-	60,038	60,038	N/A	140,000	N/A
Intergovernmental revenue	527,500	657,309	205,199	564,440	24.6%	1,040,804	58.3%
Total operating revenues	527,500	657,309	205,199	564,440	24.6%	1,040,804	58.3%
<b>Expenditures:</b>							
<b>DEPT: 05 POLICE</b>							
<b>DIV: POLICE GRANTS</b>							
Salaries/ Wages/ OT	212,678	200,066	159,189	228,561	-5.9%	355,988	77.9%
Fringe Benefits	-	-	784	1,284	N/A	-	N/A
General Operating Services	-	-	-	-	N/A	-	N/A
Maintenance & Rentals	-	-	-	-	N/A	-	N/A
Contractual Services & Projects	2,688	-	-	-	-100.0%	-	N/A
General Supplies	-	15,000	-	-	N/A	-	-100.0%
Automotive Supplies & Gasoline	3,000	-	5,576	5,576	-100.0%	-	N/A
Materials & Equipment	46,123	16,000	98,181	100,269	-65.3%	419,316	2520.7%
Contingency	-	-	-	11,458	N/A	-	N/A
Major Acquisitions & Improvements	353,233	442,243	-	234,800	25.2%	277,000	-37.4%
Total operating expenditures	617,722	673,309	263,730	581,948	9.0%	1,052,304	56.3%
<b>Other financing sources</b>							
Interfund transfer from General Fund	90,222	16,000	17,508	17,508	-82.3%	11,500	-28.1%
Total transfers from other funds	90,222	16,000	17,508	17,508	-82.3%	11,500	-28.1%
Net change in fund balance	-	-	-	-	N/A	-	N/A
Beginning fund balance	27,901	27,901		27,901	0.0%	27,901	0.0%
Ending fund balance	\$ 27,901	\$ 27,901		\$ 27,901	0.0%	\$ 27,901	0.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 ANNUAL BUDGET**

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**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 is a program administered by the Lake Charles Police Department. It is currently funded entirely by state grant funds and dedicated court costs, and consists principally of D.A.R.E. educational supplies and the reimbursement of personnel costs.

This program is not funded in fiscal year 2012-2013.

**DEMAND PERFORMANCE INDICATORS:**

Description	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Number of schools		6	
Number of classes		12	
Number of students		241	

**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 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2011 7/31/2012	Projected Actual Results EOY	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>FUND: 131 D.A.R.E. GRANT</b>							
<b>Revenues:</b>							
LA Commission on Law Enforcement-DARE	\$ 20,165	\$ 25,486	\$ 9,968	\$ 15,378	26.4%	\$ -	-100.0%
State Revenue	20,165	25,486	9,968	15,378	26.4%	-	-100.0%
Miscellaneous Local Revenue	10,273	13,000	7,924	7,961	26.5%	-	-100.0%
Intergovernmental revenue	30,438	38,486	17,892	23,339	26.4%	-	-100.0%
Interest earnings	244	1,000	177	211	309.8%	-	-100.0%
Use of money and property	244	1,000	177	211	309.8%	-	-100.0%
Total operating revenues	30,682	39,486	18,069	23,550	28.7%	-	-100.0%
<b>Expenditures:</b>							
<b>DEPT: 05 POLICE</b>							
<b>DIV: 06 DARE GRANT</b>							
Salaries/ Wages/ OT	14,250	15,000	13,500	13,500	5.3%	-	-100.0%
Fringe Benefits	5,659	13,151	4,050	4,050	132.4%	-	-100.0%
General Supplies	8,330	11,335	5,929	6,000	36.1%	-	-100.0%
Total operating expenditures	28,239	39,486	23,479	23,550	39.8%	-	-100.0%
Net change in fund balance	2,443	-		-	-100.0%	-	N/A
Beginning fund balance	137,403	139,846		139,846	1.8%	139,846	0.0%
Ending fund balance	\$ 139,846	\$ 139,846		\$ 139,846	0.0%	\$ 139,846	0.0%



**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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. In fiscal year 2012, the Police Department has hired two officers thus far counting against the funding award. The Department reciprocated according to stated goals and objectives and has allocated two additional officers to the Community Policing Division. This action has expanded the availability and coverage of Community Policing Officers to the citizens of Lake Charles.

**DEMAND PERFORMANCE INDICATORS:**

Description	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated

**AUTHORIZED PERSONNEL:**

	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
<b>DEPARTMENT TOTALS</b>					
Total Police Hiring Grant	0	2	2	2	0.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2011 7/31/2012	Projected Actual Results EOY	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>FUND: 133 COPS HIRING GRANT</b>							
<b>Revenues:</b>							
US Dept Justice Hiring Grant	\$ 14,975	\$ 98,830	\$ 67,330	\$ 94,463	560.0%	\$ 104,100	5.3%
Federal Programs	14,975	98,830	67,330	94,463	560.0%	104,100	5.3%
Intergovernmental revenue	14,975	98,830	67,330	94,463	560.0%	104,100	5.3%
Total operating revenues	14,975	98,830	67,330	94,463	560.0%	104,100	5.3%
<b>Expenditures:</b>							
<b>DEPT: 05 POLICE</b>							
<b>DIV: 25 COPS HIRING GRANT 2011</b>							
Salaries/ Wages/ OT	9,547	65,500	50,849	63,313	586.1%	68,200	4.1%
Fringe Benefits	5,428	33,330	21,169	31,150	514.0%	35,900	7.7%
			63.5%	473.9%		7.7%	
Total operating expenditures	14,975	98,830	72,018	94,463	560.0%	104,100	5.3%
Net change in fund balance	-	-		-	N/A	-	N/A
					N/A		
Beginning fund balance	-	-		-	N/A	-	N/A
Ending fund balance	\$ -	\$ -		\$ -	N/A	\$ -	N/A

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 ANNUAL BUDGET**

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**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 other disasters that may follow such as Hurricanes Gustav and Ike. Funding sources include federal disaster assistance, property insurance claim proceeds, and General Fund transfers. 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 to be funded by Community Development Block Grant Disaster Recovery Unit to aid in the recovery from Hurricanes Ike and Gustav.

**DEMAND PERFORMANCE INDICATORS:**

Description	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated

**AUTHORIZED PERSONNEL:**

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

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2011 7/31/2012	Projected Actual Results EOY	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>DISASTER RECOVERY FUNDS</b>							
<b>Revenues:</b>							
Dept of Treasury - Homeland Security	\$ 32,916	\$ -	\$ -	\$ 60,576	-100.0%	\$ -	N/A
Dept of Military Affairs	3,934	-	-	-	-100.0%	-	N/A
CDBG-Ike/Gustav Recovery funds	83,923	-	78,737	837,606	-100.0%	-	N/A
Intergovernmental revenue	120,773	-	78,737	898,182	-100.0%	-	N/A
Interest earnings	12,425						
Miscellaneous revenue	700,866		2,976	2,976			
Use of money and property	713,291		2,976	2,976			
Total operating revenue	834,064	-	81,713	901,158	-100.0%	-	N/A
<b>Expenditures:</b>							
<b>DEPT: PUBLIC ASSISTANCE</b>							
<b>DIV: DISASTER FUND</b>							
Maintenance & Rentals	24,280	-	-	20,518	-100.0%	-	N/A
Contractual Services & Projects	3,934	-	-	-	-100.0%	-	N/A
General Supplies	-	-	-	-	N/A	-	N/A
Special Current Charges	83,923	-	-	-	-100.0%	-	N/A
Public Assistance	112,137	-	-	20,518	-100.0%	-	N/A
<b>INDIVIDUAL HOUSING ASSISTANCE</b>							
Contractual Services & Projects	-	-	694,762	694,762	N/A	-	N/A
Special Current Charges	-	-	28,718	142,844	N/A	-	N/A
Individual Housing Assistance	-	-	723,480	837,606	N/A	-	N/A
Total operating expenditures	112,137	-	723,480	858,124	-100.0%	-	N/A
Net change in fund balance	721,927	-		43,034	-100.0%	-	N/A
Beginning fund balance	1,906,347	2,628,274		2,628,274	37.9%	2,671,308	1.6%
Ending fund balance	\$ 2,628,274	\$ 2,628,274		\$ 2,671,308	0.0%	\$ 2,671,308	1.6%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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.

**DEMAND PERFORMANCE INDICATORS:**

Description	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 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 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2011 7/31/2012	Projected Actual Results EOY	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>FUND: 121 BROWNFIELDS PET ASMT GRANT</b>							
<b>Revenues:</b>							
Environmental Protection Agency	\$ 65,630	\$ -	\$ 26,166	\$ 67,500	-100.0%	\$ 60,000	N/A
Intergovernmental revenues	65,630	-	26,166	67,500	-100.0%	60,000	N/A
							N/A
Total operating revenues	65,630	-	26,166	67,500	-100.0%	60,000	N/A
<b>Expenditures:</b>							
<b>DEPT: 09 COMMUNITY SERVICES</b>							
<b>DIV: PETROLEUM ASSESSMENT GRANT</b>							
Salaries/ Wages/ OT	4,725	-	2,440	3,774	-100.0%	-	N/A
Fringe Benefits	2,033	-	-	-	-100.0%	-	N/A
Contractual Services & Projects	58,872	-	23,726	63,726	-100.0%	60,000	N/A
Total operating expenditures	65,630	-	26,166	67,500	-100.0%	60,000	N/A
Net change in fund balance	-	-	-	-	N/A	-	N/A
Beginning fund balance	-	-	-	-	N/A	-	N/A
Ending fund balance	\$ -	\$ -		\$ -	N/A	\$ -	N/A

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 ANNUAL BUDGET**

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**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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2011 7/31/2012	Projected Actual Results EOY	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>FUND: 120 FACILITY RENEWAL FUND</b>							
<b>Revenues:</b>							
Interest earnings	\$ 40,958	\$ 32,200	\$ 14,327	\$ 15,327	-21.4%	\$ 16,000	-50.3%
Use of money and property	40,958	32,200	14,327	15,327	-21.4%	16,000	-50.3%
Total operating revenues	40,958	32,200	14,327	15,327	-21.4%	16,000	-50.3%
<b>Other financing uses</b>							
<b>DEPT: 21 TRANSFERS</b>							
<b>DIV: 01 TRANSFERS</b>							
Interfund transfer General Fund	-	545,000	336,250	455,799	N/A	-	-100.0%
Interfund transfer Recreation Fund	-	-	-	-	N/A	250,000	N/A
Interfund transfer Capital Project Fund	200,000	-	-	-	-100.0%	-	N/A
Total transfers to other funds	200,000	545,000	336,250	455,799	172.5%	250,000	-54.1%
Net change in fund balance	(159,042)	(512,800)		(440,472)	-222.4%	(234,000)	54.4%
Beginning fund balance	4,222,998	4,063,956		4,063,956	-3.8%	3,623,484	-10.8%
Ending fund balance	<u>\$ 4,063,956</u>	<u>\$ 3,551,156</u>		<u>\$ 3,623,484</u>	-12.6%	<u>\$ 3,389,484</u>	-4.6%



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# **DEBT SERVICE**

**Debt Service Funds account for the accumulation of resources for, and the retirement of, general long-term debt principal and interest.**

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

**DEBT SERVICE SUMMARY**

	Pension Refunding Bond	Police Benefit Guarantee	Sewer Bond	2007 \$35M Public Improvement Bond
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Total operating revenues	-	-	-	-
<b>Expenditures:</b>				
Debt service principal	1,125,000	20,385	1,320,000	1,375,000
Debt service interest	107,103		498,675	1,308,138
Total operating expenditures	1,232,103	20,385	1,818,675	2,683,138
<b>Other financing sources:</b>				
Transfers from other funds	1,200,000	-	1,818,675	2,683,140
Total transfers	1,200,000	-	1,818,675	2,683,140
Net Income (loss)	\$ (32,103)	\$ (20,385)	\$ -	\$ 2
Projected Beginning fund balance	\$ 273,062	\$ 93,196	\$ 557,653	\$ 1,142,931
Fund balance (used) added operations	(32,103)	(20,385)	-	2
Ending fund balance	\$ 240,959	\$ 72,811	\$ 557,653	\$ 1,142,933

2010 \$45M Public Improvement Bond	2011 \$21M Wastewater DEQ Loan	School Board Sales Tax Dist 3	2011 \$3M City Court CPPTA	Total
\$ -	\$ -	\$ -	\$ 220,000	\$ 220,000
-	-	-	220,000	220,000
1,795,000	500,000	350,000	100,000	6,585,385
1,537,110	63,500	-	111,505	3,626,031
3,332,110	563,500	350,000	211,505	10,211,416
3,332,107	500,000	350,000	-	9,883,922
3,332,107	500,000	350,000	-	9,883,922
\$ (3)	\$ (63,500)	\$ -	\$ 8,495	\$ (107,494)
\$ 1,054,107	\$ 315,956	\$ -	\$ 109,460	\$ 3,546,365
(3)	(63,500)	-	8,495	(107,494)
\$ 1,054,104	\$ 252,456	\$ -	\$ 117,955	\$ 3,438,871

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 ANNUAL BUDGET**

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**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.

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2011 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>FUND: 201 PENSION REFUNDING BOND</b>						
<b>Revenues:</b>						
Interest on investments	\$ 28	\$ -	\$ 23	-100.0%	\$ -	N/A
Interest on demand deposit accounts	1,467	-	638	-100.0%	-	N/A
Interest earnings	1,495	-	661	-100.0%	-	N/A
Use of money and property	1,495	-	661	-100.0%	-	N/A
Total operating revenues	1,495	-	661		-	
<b>Expenditures:</b>						
<b>DEPT: 16 OTHER DEBT</b>						
<b>DIV: 01 OTHER DEBT</b>						
Principal payment	1,030,000	1,075,000	1,075,000	4.4%	1,125,000	4.7%
Interest payment	202,970	155,590	155,590	-23.3%	105,603	-32.1%
Fiscal agent fees	1,500	1,500	1,500	0.0%	1,500	0.0%
Total expenditures	1,234,470	1,232,090	1,232,090	-0.2%	1,232,103	0.0%
<b>Other financing sources:</b>						
Interfund transfers from Riverboat Fund	1,100,000	1,000,000	750,000	-9.1%	1,200,000	20.0%
Total transfers from other funds	1,100,000	1,000,000	750,000	-9.1%	1,200,000	20.0%
Net change in fund balance	(132,975)	(232,090)		-74.5%	(32,103)	86.2%
Beginning fund balance	638,127	505,152		-20.8%	273,062	-45.9%
Ending fund balance	\$ 505,152	\$ 273,062			\$ 240,959	-11.8%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 ANNUAL BUDGET**

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**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.

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2011 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>FUND: 205 POLICE BENEFIT GUARANTEE</b>						
<b>Revenues:</b>						
Interest on demand deposit accounts	\$ 262	\$ -	\$ 105	-100.0%	\$ -	N/A
Interest earnings	262	-	105	-100.0%	-	N/A
Use of money and property	262	-	105	-100.0%	-	N/A
Total operating revenues	262	-	105		-	N/A
<b>Expenditures:</b>						
<b>DEPT: 16 OTHER DEBT</b>						
<b>DIV: 01 OTHER DEBT</b>						
Principal payment	20,384	20,385	16,987	0.0%	20,385	0.0%
Total expenditures	20,384	20,385	16,987	0.0%	20,385	0.0%
Net change in fund balance	(20,122)	(20,385)		-1.3%	(20,385)	0.0%
Beginning fund balance	133,703	113,581		-15.0%	93,196	-17.9%
Ending fund balance	<u>\$ 113,581</u>	<u>\$ 93,196</u>			<u>\$ 72,811</u>	



**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 ANNUAL BUDGET**

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**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.

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2011 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>FUND: 210 SEWER BOND FUND</b>						
<b>Revenues:</b>						
Interest on investments	\$ 32	\$ -	\$ 27	-100.0%	\$ -	N/A
Interest on demand deposit accounts	55	-	38	-100.0%	-	N/A
Interest earnings	87	-	65	-100.0%	-	N/A
Use of money and property	87	-	65	-100.0%	-	N/A
Total operating revenues	87	-	65		-	N/A
<b>Expenditures:</b>						
<b>DEPT: 16 OTHER DEBT</b>						
<b>DIV: 01 OTHER DEBT</b>						
Principal payment	1,270,000	1,295,000	1,295,000	2.0%	1,320,000	1.9%
Interest payment	547,975	522,575	522,575	-4.6%	496,675	-5.0%
Fiscal agent fees	2,000	3,500	2,000	75.0%	2,000	-42.9%
Total expenditures	1,819,975	1,821,075	1,819,575	0.1%	1,818,675	-0.1%
<b>Other financing sources:</b>						
Interfund transfers from Wastewater Fund	1,821,475	1,821,075	1,750,000	0.0%	1,818,675	-0.1%
Total transfers from other funds	1,821,475	1,821,075	1,750,000	0.0%	1,818,675	-0.1%
Net change in fund balance	1,587	-	(69,510)	-100.0%	-	N/A
Beginning fund balance	556,066	557,653		0.3%	557,653	0.0%
Ending fund balance	\$ 557,653	\$ 557,653			\$ 557,653	

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 ANNUAL BUDGET**

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**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.

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2011 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'1: to Adopted'1:
<b>FUND: 212 2007 \$35M PUBLIC IMPRVMT BONDS</b>						
<b>Revenues:</b>						
Interest on demand deposit accounts	\$ 71	\$ -	\$ 94	-100.0%	\$ -	N/
Interest earnings	71	-	94	-100.0%	-	N/
Use of money and property	71	-	94	-100.0%	-	N/
Total operating revenues	71	-	94		-	N/
<b>Expenditures:</b>						
<b>DEPT: 16 OTHER DEBT</b>						
<b>DIV: 01 OTHER DEBT</b>						
Principal payment	1,275,000	1,325,000	1,325,000	3.9%	1,375,000	3.8%
Interest payment	1,410,137	1,359,139	1,359,138	-3.6%	1,306,138	-3.9%
Fiscal agent fees	2,000	2,000	2,000	0.0%	2,000	0.0%
Total expenditures	2,687,137	2,686,139	2,686,138	0.0%	2,683,138	-0.1%
<b>Other financing sources:</b>						
Interfund transfers from Riverboat Fund	1,341,802	1,354,505	950,000	0.9%	1,356,175	0.1%
Interfund transfers from Wastewater Fund	500,000	500,000	500,000	0.0%	500,000	0.0%
Interfund transfers from Capital Project Fund	845,336	831,634	557,000	-1.6%	826,965	-0.6%
Total transfers from other funds	2,687,138	2,686,139	2,007,000	0.0%	2,683,140	-0.1%
Net change in fund balance	72	-	(679,044)	-100.0%	2	N/
Beginning fund balance	1,142,859	1,142,931		0.0%	1,142,931	0.0%
Ending fund balance	\$ 1,142,931	\$ 1,142,931			\$ 1,142,933	

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 ANNUAL BUDGET**

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**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.

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2011 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>FUND: 214 2010 \$45M PUBLIC IMPRVMT BONDS</b>						
<b>Revenues:</b>						
Interest on demand deposit accounts	\$ 329	\$ -	\$ 209	-100.0%	\$ -	N/A
Interest earnings	329	-	209	-100.0%	-	N/A
Use of money and property	329	-	209	-100.0%	-	N/A
Total operating revenues	329	-	209		-	N/A
<b>Expenditures:</b>						
<b>DEPT: 16 OTHER DEBT</b>						
<b>DIV: 01 OTHER DEBT</b>						
Principal payment	1,575,000	1,745,000	1,745,000	10.8%	1,795,000	2.9%
Interest payment	1,756,194	1,585,460	1,585,456	-9.7%	1,533,110	-3.3%
Fiscal agent fees	-	3,500	3,975	N/A	4,000	14.3%
Total expenditures	3,331,194	3,333,960	3,334,431	0.1%	3,332,110	-0.1%
<b>Other financing sources:</b>						
Interfund transfers from Riverboat Fund	2,045,825	2,065,680	1,700,000	1.0%	2,069,917	0.2%
Interfund transfers from Capital Project Fund	1,288,869	1,268,280	1,160,000	-1.6%	1,262,190	-0.5%
Total transfers from other funds	3,334,694	3,333,960	2,860,000	0.0%	3,332,107	-0.1%
Net change in fund balance	3,829	-	(474,222)	-100.0%	(3)	N/A
Beginning fund balance	1,050,278	1,054,107		0.4%	1,054,107	0.0%
Ending fund balance	<u>\$ 1,054,107</u>	<u>\$ 1,054,107</u>			<u>\$ 1,054,104</u>	

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 ANNUAL BUDGET**

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**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 vales 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 is due December 1, 2011, and the interest rate per annum is 0.95%

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2011 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>FUND: 216 2011 \$21M WASTEWATER DEQ LOAN</b>						
<b>Revenues:</b>						
Interest on demand deposit accounts	\$ 369	\$ -	\$ 518	-100.0%	\$ -	N//
Interest earnings	369	-	518	-100.0%	-	N//
Use of money and property	369	-	518	-100.0%	-	N//
Total operating revenues	369	-	518		-	N//
<b>Expenditures:</b>						
<b>DEPT: 16 OTHER DEBT</b>						
<b>DIV: 01 OTHER DEBT</b>						
Principal payment	-	-	-	N/A	500,000	N//
Interest payment	-	200,000	8,438	N/A	60,000	-70.0%
Fiscal agent fees	3,125	3,500	-	12.0%	3,500	0.0%
Total expenditures	3,125	203,500	8,438	6412.0%	563,500	176.9%
<b>Other financing sources:</b>						
Interfund transfers from Wastewater	152,000	203,500	100,000	33.9%	500,000	145.7%
Total transfers from other funds	152,000	203,500	100,000	33.9%	500,000	145.7%
Net change in fund balance	149,244	-	92,080	-100.0%	(63,500)	N//
Beginning fund balance	166,712	315,956		89.5%	315,956	0.0%
Ending fund balance	\$ 315,956	\$ 315,956		0.0%	\$ 252,456	



**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 ANNUAL BUDGET**

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**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).

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2011 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>FUND: 225 SCHOOL BOARD SALES TAX DIST 3</b>						
<b>Expenditures:</b>						
<b>DEPT: 16 OTHER DEBT</b>						
<b>DIV: 01 OTHER DEBT</b>						
Principal payment	\$ 279,135	\$ 350,000	\$ 213,368	25.4%	\$ 350,000	0.0%
Total expenditures	279,135	350,000	213,368	25.4%	350,000	0.0%
<b>Other financing sources:</b>						
Interfund transfers from General Fund	279,135	350,000	234,602	25.4%	350,000	0.0%
Total transfers from other funds	279,135	350,000	234,602	25.4%	350,000	0.0%
Net change in fund balance	-	-	21,234	N/A	-	N/A
Beginning fund balance	-	-		N/A	-	N/A
Ending fund balance	\$ -	\$ -			\$ -	

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 ANNUAL BUDGET**

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**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.

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2011 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>FUND: 232 2011 \$3M CITY COURT CPPTA</b>						
<b>Revenues:</b>						
City court building fund	\$ 156,666	\$ 220,000	\$ 212,631	40.4%	\$ 220,000	0.0%
Intergovernmental revenue	156,666	220,000	212,631	40.4%	220,000	0.0%
Interest on demand deposit accounts	31	-	132	-100.0%	-	N/A
Interest earnings	31	-	132	-100.0%	-	N/A
Use of money and property	31	-	132	-100.0%	-	N/A
Total operating revenues	31	220,000	212,763		220,000	0.0%
<b>Expenditures:</b>						
<b>DEPT: 16 OTHER DEBT</b>						
<b>DIV: 01 OTHER DEBT</b>						
Principal payment	-	95,000	95,000	N/A	100,000	5.3%
Interest payment	55,169	111,693	111,693	102.5%	108,005	-3.3%
Fiscal agent fees	1,875	3,500	2,083	86.7%	3,500	0.0%
Total expenditures	57,044	210,193	208,776	268.5%	211,505	0.6%
Net change in fund balance	99,653	9,807	3,987	-90.2%	8,495	-13.4%
Beginning fund balance	-	99,653		N/A	109,460	9.8%
Ending fund balance	\$ 99,653	\$ 109,460			\$ 117,955	

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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 2012 - 2013 ANNUAL BUDGET**

**ENTERPRISE FUNDS SUMMARY**

	Transit	Water	Civic Center	Golf Course	Total
<b>Revenues:</b>					
Intergovernmental	\$ 1,270,585	\$ -	\$ 200,000	\$ -	\$ 1,470,585
Charges for services	100,200	10,130,300	1,021,950	877,100	12,129,550
Use of money and property	1,040	162,000	2,125	800	165,965
Total operating revenues	<u>1,371,825</u>	<u>10,292,300</u>	<u>1,224,075</u>	<u>877,900</u>	<u>13,766,100</u>
<b>Expenditures:</b>					
Finance	-	1,096,732	-	-	1,096,732
Public Works	2,184,555	8,840,107	-	-	11,024,662
Community Services	-	-	2,738,368	1,670,115	4,408,483
Total operating expenditures	<u>2,184,555</u>	<u>9,936,839</u>	<u>2,738,368</u>	<u>1,670,115</u>	<u>16,529,877</u>
<b>Other financing sources:</b>					
Transfers from other funds	812,730	-	1,514,293	792,215	3,119,238
Total transfers	<u>812,730</u>	<u>-</u>	<u>1,514,293</u>	<u>792,215</u>	<u>3,119,238</u>
Net Income (loss)	<u>\$ -</u>	<u>\$ 355,461</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 355,461</u>

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Bus riders	200,000	210,000	210,000

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Transit Operation	18	18	18	18	0.0%



**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated

**AUTHORIZED PERSONNEL:**

	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
<b>Total Personnel Count</b>					
Transit Planning/Maintenance	1	1	1	1	0.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

<b>REVENUES</b>	<b>Actual Fiscal Year 2010 - 2011</b>	<b>Adopted Budget 2011 - 2012</b>	<b>Y-T-D FY 2012 7/31/2012</b>	<b>% Change Adopted from Actual</b>	<b>Adopted Budget 2012 - 2013</b>	<b>% Change Adopted'12 to Adopted'13</b>
<b>FUND: 401 TRANSIT FUND:</b>						
FEDERAL TRANSIT-OPERATION	\$ 765,512	\$ 759,238	\$ 505,344	-0.8%	\$ 869,831	14.6%
FEDERAL TRANSIT-PLAN/MAIN	320,837	398,806	117,250	24.3%	275,754	-30.9%
* FEDERAL PROGRAMS	1,086,349	1,158,044	622,594	6.6%	1,145,585	-1.1%
DEPT OF TRANSPORTATION	117,045	120,000	119,879	2.5%	125,000	4.2%
* STATE REVENUE	117,045	120,000	119,879	2.5%	125,000	4.2%
** INTERGOVERNMENTAL	1,203,394	1,278,044	742,473	6.2%	1,270,585	-0.6%
DEMAND DEPOSIT ACCOUNTS	-	-	42	N/A	40	N/A
* INTEREST	-	-	42	N/A	40	N/A
SALE OF OLD EQUIPMENT	-	-	11,192		-	N/A
BUS FARES	93,732	88,000	79,567	-6.1%	95,000	8.0%
PARA-TRANSIT FARES	5,072	4,800	4,816	-5.4%	5,200	8.3%
* TRANSIT	98,804	92,800	95,575	-6.1%	100,200	8.0%
MISC INSURANCE CLAIMS	-	2,000	532	N/A	1,000	-50.0%
* INSURANCE REVENUES	-	2,000	532	N/A	1,000	-50.0%
** USE OF MONEY & PROPERTY	98,804	94,800	96,149	-4.1%	101,240	6.8%
IF TRSF GENERAL FUND	728,677	858,938	614,000	17.9%	812,730	-5.4%
* INTERFUND TRSF - GENERAL FUND	728,677	858,938	614,000	17.9%	812,730	-5.4%
** NONREVENUE RECEIPTS	728,677	858,938	614,000	17.9%	812,730	-5.4%
EXCESS OF REV OVER/UNDER EXP	(417,699)	-	-	100.0%	-	N/A
** NON-OPERATING REVENUE	(417,699)	-	-	100.0%	-	N/A
*** TRANSIT FUND	\$ 1,613,176	\$ 2,231,782	\$ 1,452,622	38.3%	\$ 2,184,555	-2.1%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2012 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012-2013	% Change Adopted'12 to Adopted '13
FUND: 401 TRANSIT						
DEPT: 06 PUBLIC WORKS						
DIV: 09 TRANSIT-OPERATION						
Salaries/ Wages/ OT	\$ 496,912	\$ 558,100	\$ 404,690	12.3%	\$ 557,450	-0.1%
Fringe Benefits	170,934	213,080	149,008	24.7%	206,250	-3.2%
General Operating Services	4,055	6,500	4,256	60.3%	6,500	0.0%
Insurance - Property, AL, GL, WC	562,761	554,532	413,054	-1.5%	610,585	10.1%
Maintenance & Rentals	2,209	5,935	3,732	168.7%	8,500	43.2%
Utilities	1,553	1,800	8,379	15.9%	29,800	1555.6%
Contractual Services & Projects	27	1,200	256	4344.4%	3,200	166.7%
General Supplies	7,294	8,300	5,390	13.8%	19,100	130.1%
Gasoline	174,908	175,800	148,743	0.5%	193,100	9.8%
Materials & Equipment	13,861	13,150	10,569	-5.1%	18,750	42.6%
Special Current Charges	195,315	194,878	15,800	-0.2%	186,627	-4.2%
TRANSIT OPERATIONS	1,629,829	1,733,275	1,163,877	6.3%	1,839,862	6.1%
DIV: 10 TRANST-PLANNING/MAINTENANCE						
Salaries/ Wages/ OT	33,779	34,500	21,935	2.1%	35,150	1.9%
Fringe Benefits	14,032	17,514	8,454	24.8%	15,100	-13.8%
General Operating Services	-	250	9	N/A	250	0.0%
Maintenance & Rentals	43,105	90,000	83,940	108.8%	98,000	8.9%
Contractual Services & Projects	-	2,000	529	N/A	2,000	0.0%
General Supplies	1,087	1,600	606	47.2%	1,625	1.6%
Automotive Supplies	46,511	90,000	52,907	93.5%	90,000	0.0%
Materials & Equipment	89	200	309	124.7%	200	0.0%
Special Current Charges	262,443	262,443	13,490	0.0%	102,368	-61.0%
TRANSIT PLANNING/MAINTENANCE	401,046	498,507	182,179	24.3%	344,693	-30.9%
TRANSIT OPERATIONS & PLAN & MAINT	2,030,875	2,231,782	1,346,056	9.9%	2,184,555	-2.1%
Capitalization of Fixed Assets	(686,176)	-	-	100.0%	-	N/A
Depreciation Expense	268,477	-	-	-100.0%	-	N/A
TRANSIT OPERATING FUND	\$ 1,613,176	\$ 2,231,782	\$ 1,346,056	38.3%	\$ 2,184,555	-2.1%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 ANNUAL BUDGET**

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**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. Funds authorized in prior fiscal years for the new transit facility will carry over to fiscal year 2013. Additional FTA funds for the Transit Facility were authorized during fiscal year 2009 through the American Recovery and Reinvestment Act (ARRA). They will also carry over to 2013. The contract for the new transit facility has been executed, and work is scheduled to be completed in October 2012.

**DEMAND PERFORMANCE INDICATORS:**

Description	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2012 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>REVENUES</b>						
<b>FUND: 411 TRANSIT - CAPITAL</b>						
FEDERAL TRANSIT-CAPITAL	\$ 656,314	\$ 342,425	\$ 2,139,454	-47.8%	\$ -	-100.0%
FEDERAL - STIMULUS FUNDS	-	-	-	N/A	-	N/A
* FEDERAL PROGRAMS	656,314	342,425	2,139,454	-47.8%	-	-100.0%
 ** INTERGOVERNMENTAL	 656,314	 342,425	 2,139,454	 -47.8%	 -	 -100.0%
INTEREST ON INVESTMENTS	51	-	43	-100.0%	-	N/A
DEMAND DEPOSIT ACCOUNTS	1,019	-	521	-100.0%	-	N/A
* INTEREST	1,070	-	564	-100.0%	-	N/A
 ** USE OF MONEY & PROPERTY	 1,070	 -	 564	 -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	 (62,604)	 85,608	 -	 236.7%	 -	 -100.0%
** NON-OPERATING REVENUE	(62,604)	85,608	-	236.7%	-	-100.0%
 *** TRANSIT - CAPITAL	 \$ 694,780	 \$ 428,033	 \$ 2,140,018	 -38.4%	 \$ -	 -100.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual	Adopted	Y-T-D	% Change		% Change
	Fiscal Year 2010 - 2011	Budget 2011 - 2012	FY 2012 7/31/2012	Adopted from Actual	Adopted Budget 2012-2013	Adopted'12 to Adopted '13
<b>FUND: 411 TRANSIT CAPITAL</b>						
<b>DEPT: 15 CAPITAL-GENERAL GOVERNMENT</b>						
<b>DIV: 05 TRANSIT CAPITAL GRANTS</b>						
Contractual Services & Projects	\$ 157,895	\$ -	\$ 2,879,695	-100.0%	\$ -	N/A
Major Acquisitions & Improvements	437,880	428,033	20,900	-2.2%	-	-100.0%
Special Current Charges	99,005	-	55,341	-100.0%	-	N/A
TRANSIT CAPITAL	<u>\$ 694,780</u>	<u>\$ 428,033</u>	<u>\$ 2,955,936</u>	-38.4%	<u>\$ -</u>	-100.0%

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2012 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>REVENUES</b>						
<b>FUND: 405 WATER UTILITY FUND:</b>						
WATER SERVICE	\$ 8,665,499	\$ 8,000,000	\$ 7,300,813	-7.7%	\$ 8,600,000	7.5%
TAPPING FEES	285,352	260,000	169,684	-8.9%	190,000	-26.9%
RECONNECT FEES	34,227	30,000	31,117	-12.3%	36,000	20.0%
SERVICE CHARGES	104,936	80,000	89,515	-23.8%	100,000	25.0%
WATER MAIN EXTENSIONS	12,909	25,000	14,736	93.7%	17,300	-30.8%
MISCELLANEOUS	24,103	18,000	16,619	-25.3%	20,000	11.1%
SAFE DRINKING WATER ADMIN FEE	93,349	91,000	78,530	-2.5%	92,000	1.1%
LATE FEES	197,065	170,000	166,380	-13.7%	195,000	14.7%
CAPITAL IMPROVEMENT FEES	420,341	380,000	380,780	-9.6%	440,000	15.8%
** CHARGES FOR SERVICES	<u>9,837,781</u>	<u>9,054,000</u>	<u>8,248,174</u>	-8.0%	<u>9,690,300</u>	7.0%
 SERVICES PROVIDED BILLING SERVICES	 <u>362,000</u>	 <u>400,000</u>	 <u>200,000</u>	 10.5%	 <u>440,000</u>	 10.0%
 INTEREST ON INVESTMENTS	 32,644	 15,000	 21,159	 -54.0%	 23,000	 53.3%
DEMAND DEPOSIT ACCOUNTS	5,674	5,500	4,480	-3.1%	5,000	-9.1%
UNREALIZED GAIN/LOSS INVEST	9,792	-	-	-100.0%	-	N/A
* INTEREST	<u>48,110</u>	<u>20,500</u>	<u>25,639</u>	-57.4%	<u>28,000</u>	36.6%
 PENALTY-WATER UTILITY	 123,333	 110,000	 100,637	 -10.8%	 115,000	 4.5%
GENERAL MISCELLANEOUS REVENUE	3,432	2,000	20,431	-41.7%	15,000	650.0%
MISC INSURANCE CLAIMS	6,562	4,000	4,252	-39.0%	4,000	0.0%
SALE OF OLD EQUIPMENT	6,472	-	2,852	-100.0%	-	N/A
** USE OF MONEY & PROPERTY	<u>187,909</u>	<u>116,000</u>	<u>128,172</u>	-38.3%	<u>134,000</u>	15.5%
 EXCESS OF REV OVER/UNDER EXP	 <u>(1,276,959)</u>	 <u>(436,471)</u>	 <u>-</u>	 65.8%	 <u>(355,461)</u>	 18.6%
 FUND 405 WATER UTILITY FUND	 <u>\$ 9,110,731</u>	 <u>\$ 9,154,029</u>	 <u>\$ 8,601,985</u>	 0.5%	 <u>\$ 9,936,839</u>	 8.6%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Water customers	28,775	29,166	30,000

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Water Business Office	12	12	12	12	0.0%



**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual	Adopted	Y-T-D	% Change	Adopted	% Change
	Fiscal Year 2010 - 2011	Budget 2011 - 2012	FY 2012 7/31/2012	Adopted from Actual	Budget 2012-2013	Adopted'12 to Adopted '13
<b>FUND: 405 WATER FUND</b>						
<b>DEPT: 02 FINANCE</b>						
<b>DIV: 04 WATER BUSINESS OFFICE</b>						
Salaries/ Wages/ OT	\$ 347,493	\$ 377,900	\$ 267,140	8.8%	\$ 377,400	-0.1%
Fringe Benefits	127,169	149,591	107,355	17.6%	150,280	0.5%
General Operating Services	198,453	213,350	154,647	7.5%	220,250	3.2%
Insurance - Property, AL, GL, WC	48,820	48,820	36,615	0.0%	53,702	10.0%
Maintenance & Rentals	1,631	3,500	1,495	114.6%	3,500	0.0%
Utilities	1,528	1,800	1,326	17.8%	1,800	0.0%
Contractual Services & Projects	58,140	81,000	47,354	39.3%	89,000	9.9%
General Supplies	4,332	5,525	3,674	27.5%	5,700	3.2%
Materials & Equipment	1,476	4,125	18,292	179.5%	15,000	263.6%
Major Acquisitions & Improvements	-	31,500	-	N/A	30,000	-4.8%
Special Current Charges	234,168	70,100	(7,770)	-70.1%	150,100	114.1%
WATER BUSINESS OFFICE	<u>\$ 1,023,210</u>	<u>\$ 987,211</u>	<u>\$ 630,128</u>	-3.5%	<u>\$ 1,096,732</u>	11.1%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Work Orders completed	773	907	950
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 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Water Production and Distribution	56	56	56	56	0.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2012 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012-2013	% Change Adopted'12 to Adopted '13
<b>FUND: 405 WATER FUND</b>						
<b>DEPT: 06 PUBLIC WORKS</b>						
<b>DIV: 11 WATER PRODUCTION&amp;DIST</b>						
Salaries/ Wages/ OT	\$ 1,667,450	\$ 1,823,400	\$ 1,284,409	9.4%	\$ 1,788,250	-1.9%
Fringe Benefits	579,723	693,371	476,099	19.6%	683,520	-1.4%
General Operating Services	23,636	34,200	23,337	44.7%	32,600	-4.7%
Insurance - Property, AL, GL, WC	683,783	684,397	513,009	0.1%	751,437	9.8%
Maintenance & Rentals	362,662	497,500	249,545	37.2%	389,200	-21.8%
Utilities	859,871	852,900	521,986	-0.8%	871,200	2.1%
Contractual Services & Projects	292,051	321,500	223,255	10.1%	407,600	26.8%
General Supplies	1,028,748	1,081,950	851,330	5.2%	1,173,950	8.5%
Automotive Supplies & Gasoline	183,110	221,100	127,394	20.7%	189,100	-14.5%
Materials & Equipment	292,943	362,500	187,833	23.7%	370,850	2.3%
Major Acquisitions & Improvements	74,592	528,000	136,892	607.9%	821,000	55.5%
Special Current Charges	739,063	666,000	256,875	-9.9%	661,400	-0.7%
WATER PRODUCTION&DISTRIBUTION	<u>6,787,632</u>	<u>7,766,818</u>	<u>4,851,964</u>	14.4%	<u>8,140,107</u>	4.8%
WATER OPERATIONS	<u>7,810,842</u>	<u>8,754,029</u>	<u>5,482,092</u>	12.1%	<u>9,236,839</u>	5.5%
<b>CAPITAL EXPENDITURES</b>						
Capital Project Expenses	-	400,000	57,355	N/A	700,000	75.0%
Capitalization of fixed assets	(74,592)	-	-	100.0%	-	N/A
Depreciation Expense	1,374,481	-	-	-100.0%	-	N/A
TOTAL WATER FUND	<u>\$ 9,110,731</u>	<u>\$ 9,154,029</u>	<u>\$ 5,539,447</u>	0.5%	<u>\$ 9,936,839</u>	8.6%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Rentals	\$399,500	\$468,435	\$488,000
Events	368	380	395

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Civic Center	21	21	21	21	0.0%

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2012 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>REVENUES</b>						
<b>FUND: 402 CIVIC CENTER FUND:</b>						
VENDOR'S COMPENSATION	\$ 702	\$ 625	\$ 609	-11.0%	\$ 800	28.0%
* VENDOR'S COMPENSATION	702	625	609	-11.0%	800	28.0%
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	1,312	1,200	963	-8.5%	1,325	10.4%
* INTEREST	1,312	1,200	963	-8.5%	1,325	10.4%
RENTALS	475,720	468,435	369,970	-1.5%	488,000	4.2%
FOOD CONCESSIONS	51,759	67,750	56,939	30.9%	68,000	0.4%
EQUIPMENT RENTALS	39,494	39,500	28,142	0.0%	36,000	-8.9%
FOOD CATERER	33,367	34,500	25,401	3.4%	32,500	-5.8%
SOUVENIRS - NON FOOD ITEM	7,728	12,950	8,888	67.6%	13,500	4.2%
COMMISSIONS	4,245	3,950	3,630	-6.9%	4,025	1.9%
SIGN RENTAL	5,339	6,250	3,552	17.1%	4,650	-25.6%
PARKING FEES - MONTHLY	3,555	3,600	2,895	1.3%	3,650	1.4%
TICKET SALES COMMISSIONS	18,765	24,950	13,673	33.0%	24,500	-1.8%
BEER CONCESSIONS	65,536	79,500	78,502	21.3%	82,000	3.1%
LIQUOR CONCESSIONS	94,125	94,600	86,158	0.5%	98,000	3.6%
SOFT DRINK CONCESSIONS	62,843	72,500	68,069	15.4%	78,000	7.6%
CORKAGE FEE	34,084	34,000	34,116	-0.2%	34,500	1.5%
FREE-POUR LABOR	6,055	5,500	5,093	-9.2%	5,500	0.0%
MISCELLANEOUS	2,097	1,600	885	-23.7%	1,125	-29.7%
SPECTATOR'S INSURANCE	15,350	-	(190)	-100.0%	-	N/A
ADVERTISING	13,500	13,500	13,500	0.0%	13,500	0.0%
FACILITY FEE-TICKET SALES	34,032	34,950	28,391	2.7%	34,500	-1.3%
* CIVIC CENTER	967,594	998,035	827,614	3.1%	1,021,950	2.4%
GENERAL	-	500	-	N/A	-	-100.0%
* MISCELLANEOUS REVENUE	-	500	-	N/A	-	-100.0%
** USE OF MONEY & PROPERTY	968,906	999,735	828,577	3.2%	1,023,275	2.4%
IF TRSF GENERAL FUND	1,040,150	1,052,887	660,000	1.2%	1,114,293	5.8%
** NONREVENUE RECEIPTS	1,040,150	1,052,887	660,000	1.2%	1,114,293	5.8%
EXCESS OF REV OVER/UNDER EXP	1,203,886	-	660,000	-100.0%	1,114,293	N/A
** NON-OPERATING REVENUE	1,203,886	-	660,000	-100.0%	1,114,293	N/A
*** CIVIC CENTER FUND	\$ 3,413,644	\$ 2,253,247	\$ 1,689,186	-34.0%	\$ 2,338,368	3.8%

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2012 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012-2013	% Change Adopted'12 to Adopted '13
<b>FUND: 402 CIVIC CENTER</b>						
<b>DEPT: 09 COMMUNITY SERVICES</b>						
<b>DIV: 02 CIVIC CENTER</b>						
Salaries/ Wages/ OT	\$ 976,286	\$ 961,822	\$ 758,974	-1.5%	\$ 978,665	1.8%
Fringe Benefits	240,540	270,584	203,233	12.5%	263,378	-2.7%
General Operating Services	6,017	8,125	4,220	35.0%	7,425	-8.6%
Insurance - Property, AL, GL, WC	141,844	124,416	89,766	-12.3%	120,100	-3.5%
Maintenance & Rentals	134,535	144,500	135,200	7.4%	165,150	14.3%
Utilities	366,480	360,000	249,250	-1.8%	393,700	9.4%
Contractual Services & Projects	52,639	56,950	46,201	8.2%	59,350	4.2%
General Supplies	84,039	84,450	54,755	0.5%	82,100	-2.8%
Automotive Supplies & Gasoline	2,184	2,600	1,438	19.0%	2,800	7.7%
Materials & Equipment	130,060	160,400	113,003	23.3%	157,550	-1.8%
Major Acquisitions & Improvements	-	-	13,322	N/A	33,500	N/A
Special Current Charges	75,134	79,400	15,597	5.7%	74,650	-6.0%
CIVIC CENTER OPERATIONS	<u>2,209,758</u>	<u>2,253,247</u>	<u>1,684,959</u>	2.0%	<u>2,338,368</u>	3.8%
Capitalization of Fixed Assets	(189,360)	-	-	100.0%	-	N/A
Depreciation Expense	<u>1,393,246</u>	<u>-</u>	<u>-</u>	-100.0%	<u>-</u>	N/A
CIVIC CENTER FUND	<u>\$ 3,413,644</u>	<u>\$ 2,253,247</u>	<u>\$ 1,684,960</u>	-34.0%	<u>\$ 2,338,368</u>	3.8%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 ANNUAL BUDGET**

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**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 that hit the area in 2008 were authorized in 2011 for renovations and weatherization to the facility and will carry forward to fiscal year 2013.

**DEMAND PERFORMANCE INDICATORS:**

Description	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2012 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>REVENUES</b>						
<b>FUND: 410 CIVIC CENTER CAPITAL FUND:</b>						
COMMUNITY DVLPMENT DISASTER RECOVERY	\$ -	\$ 1,066,000	\$ -	N/A	\$ -	-100.0%
DEPARTMENT OF MILITARY AFFAIRS (FEMA)	-	-	-	N/A	-	N/A
* STATE REVENUE	-	1,066,000	-	N/A	-	-100.0%
INTEREST ON INVESTMENTS	91	-	76	-100.0%	-	N/A
DEMAND DEPOSIT ACCOUNTS	1,967	-	1,066	-100.0%	-	N/A
* INTEREST	2,058	-	1,142	-100.0%	-	N/A
** USE OF MONEY & PROPERTY	2,058	-	1,142	-100.0%	-	N/A
RIVERBOAT GAMING FUND	-	-	-	N/A	400,000	N/A
*INTERFUND TRSF - SPECIAL REVENUE	-	-	-	N/A	400,000	N/A
** NONREVENUE RECEIPTS	-	-	-	N/A	400,000	N/A
EXCESS OF REV OVER/UNDER EXP	192,305	-	-	-100.0%	-	N/A
** NON-OPERATING REVENUE	192,305	-	-	-100.0%	-	N/A
***CIVIC CENTER CAPITAL PROJECTS	\$ 194,363	\$ 1,066,000	\$ 1,142	448.5%	\$ 400,000	-62.5%



**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2012 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012-2013	% Change Adopted'12 to Adopted '13
<b>FUND: 410 CIVIC CENTER CAPITAL</b>						
<b>DEPT: 15 CAPITAL-GENERAL GOVERNMENT</b>						
Contractual Services & Projects	\$ 177,346	\$ 1,066,000	\$ 251,606	501.1%	\$ 400,000	-62.5%
Major Acquisitions & Improvements	-	-	-		-	N/A
Special Current Charges	17,017	-	148,353	-100.0%	-	N/A
Capital expenses	<u>194,363</u>	<u>1,066,000</u>	<u>399,959</u>	448.5%	<u>400,000</u>	-62.5%
Interfund transfers - Capital Bond Fund	-	-	-	N/A	-	N/A
CIVIC CENTER CAPITAL	<u>\$ 194,363</u>	<u>\$ 1,066,000</u>	<u>\$ 399,959</u>	448.5%	<u>\$ 400,000</u>	-62.5%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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, we put a lot of emphasis 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 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Rounds of golf	35,000	35,000	35,000

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Mallard Cove Golf Course	12	12	12	11	-8.3%

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

<b>REVENUES</b>	<b>Actual Fiscal Year 2010 - 2011</b>	<b>Adopted Budget 2011 - 2012</b>	<b>Y-T-D FY 2012 7/31/2012</b>	<b>% Change Adopted from Actual</b>	<b>Adopted Budget 2012 - 2013</b>	<b>% Change Adopted'12 to Adopted'13</b>
<b>FUND: 403 GOLF COURSE</b>						
VENDOR'S COMPENSATION	\$ 904	\$ 1,000	\$ 605	10.6%	\$ 800	-20.0%
DEMAND DEPOSIT ACCOUNTS	50	-	84	-100.0%	-	N/A
* INTEREST	50	-	84	-100.0%	-	N/A
SALE OF OLD EQUIPMENT	2,057	-	10,882	-100.0%	-	N/A
	2,057	-	10,882	-100.0%	-	N/A
GREEN FEES	275,247	300,000	191,612	9.0%	240,000	-20.0%
TOBACCO SALES	2,840	3,000	1,996	5.6%	2,700	-10.0%
VENDING CONCESSIONS	4,274	4,000	1,821	-6.4%	2,300	-42.5%
CART RENTALS	259,672	280,000	198,563	7.8%	245,000	-12.5%
FOOD - BEVERAGES	73,597	100,000	55,804	35.9%	68,000	-32.0%
BEER	60,128	70,000	45,115	16.4%	56,000	-20.0%
ANNUAL MEMBERSHIP FEE	78,356	90,000	90,818	14.9%	100,000	11.1%
DRIVING RANGE	22,533	27,000	17,387	19.8%	22,000	-18.5%
GOLF ACCESSORIES	97,276	110,000	77,537	13.1%	95,000	-13.6%
PULL CART RENTALS	786	1,500	369	90.8%	900	-40.0%
TOURNAMENT FEES	-	500	-	N/A	-	-100.0%
CITY CHAMPIONSHIP TOURNAMENT	17,905	25,000	19,625	39.6%	22,000	-12.0%
WINDSHIELD RENTAL	555	1,400	619	152.3%	1,000	-28.6%
GOLF CLUB RENTAL	5,276	7,000	1,011	32.7%	2,000	-71.4%
MISCELLANEOUS	5,955	500	25	-91.6%	200	-60.0%
CONCESSION CART REVENUE	17,858	20,000	16,326	12.0%	20,000	0.0%
GPS RENTAL REVENUE	5,301	6,000	46	13.2%	-	-100.0%
* GOLF COURSE	927,559	1,045,900	718,674	12.8%	877,100	-16.1%
MISCELLANEOUS REVENUE	-	-	-	N/A	-	N/A
* INSURANCE REVENUES	-	-	-	N/A	-	N/A
** USE OF MONEY & PROPERTY	929,666	1,045,900	718,758	12.5%	877,100	-16.1%
IF TRSF GENERAL FUND - OPERATIONS	309,297	296,978	249,000	-4.0%	542,215	82.6%
IF TRSF GENERAL FUND - CAPITAL	-	-	-	N/A	-	N/A
IF TRSF RIVERBOAT FUND	-	200,000	100,000	N/A	250,000	25.0%
* TOTAL TRANSFERS	309,297	496,978	349,000	60.7%	792,215	59.4%
** NONREVENUE RECEIPTS	309,297	496,978	349,000	60.7%	792,215	59.4%
EXCESS OF REV OVER/UNDER EXP	268,783	-	-	-100.0%	-	N/A
** NON-OPERATING REVENUE	268,783	-	-	-100.0%	-	N/A
*** GOLF COURSE FUND	\$ 1,508,650	\$ 1,543,878	\$ 1,079,245	2.3%	\$ 1,670,115	8.2%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2012 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012-2013	% Change Adopted'12 to Adopted '13
<b>FUND: 403 MALLARD COVE</b>						
<b>DEPT: 09 COMMUNITY SERVICES</b>						
<b>DIV: 03 GOLF COURSE</b>						
Salaries/ Wages/ OT	\$ 501,495	\$ 524,700	\$ 400,902	4.6%	\$ 534,340	1.8%
Fringe Benefits	119,637	143,833	98,747	20.2%	143,900	0.0%
General Operating Services	4,631	6,600	4,484	42.5%	7,100	7.6%
Insurance - Property, AL, GL, WC	37,093	32,793	26,084	-11.6%	37,022	12.9%
Maintenance & Rentals	104,422	162,702	148,089	55.8%	175,603	7.9%
Utilities	70,565	59,000	37,185	-16.4%	63,900	8.3%
Contractual Services & Projects	22,535	23,450	16,026	4.1%	21,650	-7.7%
General Supplies	119,800	113,650	93,096	-5.1%	121,500	6.9%
Automotive Supplies & Gasoline	23,339	26,700	19,857	14.4%	25,900	-3.0%
Materials & Equipment	169,817	159,250	120,923	-6.2%	160,500	0.8%
Major Acquisitions & Improvements	-	25,000	-	N/A	62,500	150.0%
Special Current Charges	66,533	66,200	10,384	-0.5%	66,200	0.0%
Total operating expenses	<u>1,239,867</u>	<u>1,343,878</u>	<u>975,777</u>	8.4%	<u>1,420,115</u>	5.7%
Capital expenses	14,697	200,000	227,937	1260.8%	250,000	25.0%
Capitalization of Fixed Assets	(14,697)	-	-	100.0%	-	N/A
Depreciation Expenses	<u>268,783</u>	<u>-</u>	<u>-</u>	-100.0%	<u>-</u>	N/A
 MALLARD COVE	 <u>\$ 1,508,650</u>	 <u>\$ 1,543,878</u>	 <u>\$ 1,203,715</u>	 2.3%	 <u>\$ 1,670,115</u>	 8.2%

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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 2012 - 2013 ANNUAL BUDGET

INTERNAL SERVICE FUND SUMMARY

	Risk Management	Employee Health	Total
<b>Revenues:</b>			
Charges for services	\$ 6,439,018	\$ 7,817,050	\$ 14,256,068
Use of money and property	22,000	23,000	45,000
Total operating revenues	<u>6,461,018</u>	<u>7,840,050</u>	<u>14,301,068</u>
<b>Expenditures:</b>			
General Services	<u>6,431,285</u>	<u>7,454,200</u>	<u>13,885,485</u>
Total operating expenditures	<u>6,431,285</u>	<u>7,454,200</u>	<u>13,885,485</u>
<b>Other financing sources:</b>			
Transfers from other funds	-	-	-
Operating transfers to other funds	<u>-</u>	<u>(750,000)</u>	<u>(750,000)</u>
Total transfers	<u>-</u>	<u>(750,000)</u>	<u>(750,000)</u>
Net Income (loss)	<u>\$ 29,733</u>	<u>\$ (364,150)</u>	<u>\$ (334,417)</u>

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated
Accident reports/investigations	443	398	540
Claims	208	218	175

**AUTHORIZED PERSONNEL:**

Total Personnel Count	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adjusted Budget 2011-2012	Adopted Budget 2012-2013	% Change From 2012 Adopted
Risk Management	7	7	7	7	0.0%



**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2012 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>FUND: 501 RISK MANAGEMENT FUND:</b>						
<b>Operating Revenues:</b>						
Services Provided	\$ 5,853,651	\$ 5,853,644	\$ 4,390,238	0.0%	\$ 6,439,018	10.0%
Internal Services	5,853,651	5,853,644	4,390,238	0.0%	6,439,018	10.0%
Charges for services	5,853,651	5,853,644	4,390,238	0.0%	6,439,018	10.0%
Refund State Insurance	84,989	-	1,476	-100.0%	-	N/A
Misc. Insurance Claims	45,212	-	4,590	-100.0%	-	N/A
Subrogation	24,391	2,500	14,622	-89.8%	5,000	100.0%
Insurance revenue	154,592	2,500	20,688	-98.4%	5,000	100.0%
						N/A
Total Use of Money and Property	154,592	2,500	20,688	-98.4%	5,000	100.0%
Total Operating Revenue	6,008,243	5,856,144	4,410,926		6,444,018	
<b>Expenses:</b>						
<b>DEPT: 10 GENERAL SERVICES</b>						
<b>DIV: 06 RISK MANAGEMENT</b>						
Salaries/ Wages/ OT	351,936	390,200	300,687	10.9%	404,785	3.7%
Fringe Benefits	109,969	121,474	85,951	10.5%	124,900	2.8%
General Operating Services	3,117	5,850	2,957	87.7%	5,850	0.0%
Insurance - Property, AL, GL, WC	1,533,821	1,611,500	1,546,320	5.1%	1,621,000	0.6%
Maintenance & Rentals	1,450	3,050	384	110.3%	3,050	0.0%
Utilities	2,946	3,500	2,619	18.8%	3,500	0.0%
General Supplies	2,212	1,950	575	-11.8%	1,450	-25.6%
Automotive Supplies & Gasoline	4,502	7,250	4,098	61.0%	5,450	-24.8%
Materials & Equipment	2,436	7,450	1,662	205.8%	8,300	11.4%
Special Current Charges	3,599,602	3,580,366	587,318	-0.5%	4,253,000	18.8%
Firefighter lawsuit settlement	568,634	568,634	-	0.0%	-	-100.0%
Total operating expenses	6,180,625	6,301,224	2,532,571	2.0%	6,431,285	2.1%
Operating income	(172,382)	(445,080)	1,878,355	-158.2%	12,733	102.9%
<b>Nonoperating Revenues:</b>						
Interest on Investments	20,318	10,000	10,461	-50.8%	10,000	0.0%
Demand Deposit Accounts	8,452	7,000	5,683	-17.2%	7,000	0.0%
Unrealized Gain/Loss on Investments	3,360	-	-	-100.0%	-	N/A
Interest earnings	32,130	17,000	16,144	-47.1%	17,000	0.0%
Interfund transfers - General Fund - Claims	514,404	-	-	-100.0%	-	N/A
Interfund transfers - General Fund - Firefighter's lawsuit	568,634	568,634	-	0.0%	-	-100.0%
Total transfers	1,083,038	568,634	-	-47.5%	-	-100.0%
Change in net assets	942,786	140,554	1,894,499	-85.1%	29,733	-78.8%
Net assets - beginning of fiscal year	691,498	1,634,284			1,774,838	
Net assets - ending of fiscal year	\$ 1,634,284	\$ 1,774,838			\$ 1,804,571	

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 ANNUAL BUDGET**

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**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	2010 – 2011 Actual	2011 – 2012 Estimated	2012 – 2013 Estimated

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Y-T-D FY 2012 7/31/2012	% Change Adopted from Actual	Adopted Budget 2012 - 2013	% Change Adopted'12 to Adopted'13
<b>FUND: 503 EMPLOYEE GROUP INSURANCE FUND:</b>						
<b>Operating Revenues:</b>						
Federal - Stimulus Funds	\$ 3,869	\$ -	\$ -	-100.0%	\$ -	N/A
Federal Programs	3,869	-	-	-100.0%	-	N/A
Intergovernmental Revenues	3,869	-	-	-100.0%	-	N/A
Employee Share - Group Health	1,182,790	1,100,000	958,857	-7.0%	1,100,000	0.0%
Employer Share - Group Health	5,847,139	6,253,728	4,902,318	7.0%	6,260,050	0.1%
Retiree Share - Group Health	282,476	275,000	258,538	-2.6%	285,000	3.6%
COBRA Share - Group Health	38,209	25,000	31,884	-34.6%	37,000	48.0%
Retiree Medicare - Group Health	(5,591)	-	3,162	100.0%	-	N/A
Internal Service Charges	7,345,023	7,653,728	6,154,759	4.2%	7,682,050	0.4%
Charges for Services	7,345,023	7,653,728	6,154,759	4.2%	7,682,050	0.4%
Misc Insurance Refunds	176,729	130,000	146,568	-26.4%	135,000	3.8%
Use of Money and Property	176,729	130,000	146,568	-26.4%	135,000	3.8%
Operating Income	7,525,621	7,783,728	6,301,327		7,817,050	
<b>Expenses:</b>						
<b>DEPT: 10 GENERAL SERVICES</b>						
<b>DIV: 08 EMPLOYEE GROUP INSURANCE</b>						
Fringe Benefits	44,630	50,000	36,240	12.0%	46,000	-8.0%
Insurance - Property, AL, GL, WC	517,057	540,000	443,694	4.4%	540,000	0.0%
Contractual Services	15,399	22,000	17,593	42.9%	20,000	-9.1%
Special Current Charges	5,143,548	6,538,300	3,598,895	27.1%	6,848,200	4.7%
Total operating expenses	5,720,634	7,150,300	4,096,422	25.0%	7,454,200	4.3%
Operating income	1,804,987	633,428	2,204,905	-64.9%	362,850	-42.7%
<b>Nonoperating Revenues/Expenses:</b>						
Interest on Investments	42,785	10,000	17,828	-39.8%	20,000	100.0%
Demand Deposit Accounts	3,556	2,000	2,044	10.3%	3,000	50.0%
Unrealized Gain/Loss on investments	14,615	-	-	-100.0%	-	N/A
Interest earnings	60,956	12,000	19,872	-38.8%	23,000	91.7%
Transfer to General Fund	-	(750,000)	(380,000)		(750,000)	
Change in net assets	1,865,943	(104,572)	1,844,777	-154.4%	(364,150)	-248.2%
Net assets - beginning of fiscal year	3,283,624	5,149,567			5,044,995	-2.0%
Net assets - ending of fiscal year	\$ 5,149,567	\$ 5,044,995			\$ 4,680,845	-7.2%

# **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 2012-2018**

**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 2012 – 2013 ANNUAL BUDGET**

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**CAPITAL BUDGET**

The City of Lake Charles Capital Budget section includes the fiscal year 2013 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, such as the City Court Building construction 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 2012 – 2013 ANNUAL BUDGET**

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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. It was used in fiscal year 2012 to replace the alarm system for the Fire Department and repair the City’s incinerator. Funding budgeted in the fiscal year 2013 budget will be for major repairs to recreation facilities. These expenditures are budgeted in the appropriate operating budget.

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 \$970,000.

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

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

PROJECT TYPE AND DESCRIPTION	TOTAL PREVIOUS AUTHORIZATION	NEW AUTHORIZATION 2012 - 2013	CUMULATIVE TOTAL	REMARKS
<b><u>STREETS AND DRAINAGE</u></b>				
Enterprise Blvd Extension	\$ 2,021,000 (balance)	\$ 300,000	\$ 2,321,000	Continuing accumulation
Asphalt Overlay Program	2,370,000	200,000	2,570,000	Continuing program
City wide striping	413,000 (balance)	300,000	713,000	Continuing program
Vito Street and Carr Street	250,000	350,000	600,000	Continuing accumulation
6th Avenue - 6th Street to Broad Street	-	300,000	300,000	New authorization
Sallier Street - Lake Street to Marine Street	500,000	500,000	1,000,000	Continuing accumulation - Bond funds available
Sale Road - Hollyhill to Contraband	996,970 (balance)	500,000	1,496,970	Continuing accumulation
12th Street - Ryan Street to 1st Avenue	-	300,000	300,000	New authorization
Minor Local Street Improvements	276,200 (balance)	200,000	476,200	Continuing Program
CDBG Sidewalks Construction/Repair	369,350 (balance)	251,497	620,847	Continuing Program
Sidewalk Repair	73,175 (balance)	250,000	323,175	Continuing Program
Sidewalk Construction	664,700 (balance)	350,000	1,014,700	Continuing Program
Bridge Replacement/Repairs	- (balance)	300,000	300,000	Continuing Program
Ryan Street and Clarence Street - LA 385 Utilities and Landscaping	200,000	200,000	400,000	Continuing accumulation
Lakeshore Dr. Traffic Calming	200,000	50,000	250,000	Continuing accumulation
1st Avenue Multi Use Trail	250,000	315,000	565,000	Continuing accumulation
Pedestrian and Bilke Trail Phase 2	-	200,000	200,000	New authorization
Subtotal		<u>4,866,497</u>		
<b><u>SEWERAGE AND WATER SYSTEMS</u></b>				
Water System Improvements	771,800 (balance)	700,000	1,471,800	Continuing accumulation
Sewer collection system rehabilitation	1,667,160 (balance)	900,000	2,567,160	Continuing Program
Wastewater System Improvement	2,091,680 (balance)	1,600,000	3,691,680	Continuing accumulation
Wastewater Plant D Expansion	-	1,500,000	1,500,000	New authorization
Subtotal		<u>4,700,000</u>		



**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

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

<u>PROJECT TYPE AND DESCRIPTION</u>	<u>TOTAL PREVIOUS AUTHORIZATION</u>	<u>NEW AUTHORIZATION 2012 - 2013</u>	<u>CUMULATIVE TOTAL</u>	<u>REMARKS</u>
<b><u>COMMUNITY SERVICES AND RECREATION</u></b>				
North Beach Improvements	150,000	200,000	350,000	Continuing accumulation - Bond funds available
Lafreont/Downtown Streetscape	2,437,900 (balance)	850,000	3,287,900	Continuing accumulation
Tuten Park	93,500 (balance)	50,000	143,500	Continuing accumulation
Civic Center	137,310 (balance)	400,000	537,310	Continuing accumulation
Mallard Cove Improvements	76,230 (balance)	250,000	326,230	Continuing accumulation
Subtotal		<u>1,750,000</u>		
<b><u>GENERAL GOVERNMENT AND OTHER</u></b>				
City Hall Improvements	254,700 (balance)	350,000	604,700	Continuing accumulation
Public Works Facility	2,637,150 (balance)	450,000	3,087,150	Continuing accumulation
Fire Truck Acquisition	529,650	500,000	1,029,650	Continuing accumulation
City Wide Alarm System Improvements	-	125,000	125,000	New authorization
Central School Building Improvements	220,560 (balance)	200,000	420,560	Continuing accumulation
City Court Building	-	300,000	300,000	Continuing accumulation
Christmas Lighting	226,350	75,000	301,350	Continuing accumulation
Capital Contingency Fund	1,275,500	87,846	1,363,346	Continuing accumulation
Subtotal		<u>2,087,846</u>		
<b>Total all Projects</b>		<u><b>\$ 13,404,343</b></u>		
<b><u>DEBT SERVICE REQUIREMENTS</u></b>				
2007 Bond Issue debt service requirement	-	826,965		
2010 Bond Issue debt service requirement	-	1,262,189		
<b>Total all Debt Service Requirements</b>		<u><b>\$ 2,089,154</b></u>		
<b>Total 2012-13 authorization</b>		<u><b>\$ 15,493,497</b></u>		



**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

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

<b>PROJECT TYPE AND FINANCING SOURCE</b>	<b>TOTAL 2012-2013 AUTHORIZATIONS</b>
<b><u>Streets and Drainage</u></b>	
Ten-Year Sales Tax - 0.28%	\$ 3,622,846
Transfer from Riverboat Gaming Fund	692,154
State Revenue - TEP Funding	300,000
Community Development Fund	251,497
Subtotal	<u>4,866,497</u>
<b><u>Sewerage System</u></b>	
Transfer from Waste Water Fund	\$ 4,000,000
Water Fund Balance	700,000
Subtotal	<u>4,700,000</u>
<b><u>Community Services and Recreation</u></b>	
Transfer from Riverboat Gaming Fund:	
General Capital Projects	\$ 620,000
Mallard Cove Capital contribution	250,000
Civic Center Capital contribution	400,000
State revenue - video poker taxes	480,000
Subtotal	<u>1,750,000</u>
<b><u>General Government and Other</u></b>	
Transfer from Riverboat Gaming Fund	\$ 2,087,846
Subtotal	<u>2,087,846</u>
<b><u>Debt Service Requirements</u></b>	
Ten-Year Sales Tax - 0.28%	\$ 2,089,154
Subtotal	<u>2,089,154</u>
<b>TOTAL FINANCING SOURCES</b>	<b><u>\$ 15,493,497</u></b>

**SUMMARIZED TOTAL FINANCING SOURCES**

Ten-Year Sales Tax - 0.28%	\$ 5,712,000
Riverboat Gaming transfers Capital	3,400,000
Riverboat Gaming transfers Mallard Cove	250,000
Riverboat Gaming transfers Civic Center	400,000
Waste Water transfer	4,000,000
Water Fund Balance	700,000
Community Development Fund	251,497
State Revenue - video poker	480,000
State TEP Funds	300,000
<b>TOTAL FINANCING SOURCES</b>	<b><u>\$ 15,493,497</u></b>

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 ANNUAL BUDGET**

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**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 2012-2013 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, Penn Street, 12<sup>th</sup> Street and Enterprise)
- Waste Water Facilities Expansion and Improvement Fund – unexpended balance
- Bridge replacements/repairs – unexpended balances
- 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, CDBG Various Overlays, 12<sup>th</sup> Street Corridor)
- I-10 Access Engineering – unexpended balance
- Various Intersection Improvements – (unexpended balances, including Lake Street and 18<sup>th</sup> Street)
- Downtown Area Improvements
- Wetlands Center
- New City Hall Reserve
- Public Service Facilities (Fire Station Retrofit, Police Department Annex)
- Local Energy Grant funds
- City Wide Utility Specifications
- I-10 Bridge Lighting
- 1911 City Hall
- Various Recreation Site Improvements (unexpended balance, including Riverside Park)
- Technology Upgrades
- Bond Project Reserve
- Ameristar Casino Infrastructure

**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
- Lake Street Phase II
- Lakefront/Downtown Improvements

Bond issue projects information continued on next page.

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

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**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 2012-2013. 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.

<b>Project Description</b>	<b>Balance of Authorizations as of 7/31/2012</b>
<b><u>Local Road Improvement Projects from Bond Funds</u></b>	\$ 2,188,656
Enterprise Boulevard Extension - reallocate funds back to Sallier Sallier to Ryan Street Lake Street - Contraband to Country Club Rd	
<b><u>State/Federal Highway Improvement Projects from Bond Funds</u></b>	38,223
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	
<b><u>Utility Improvements Wastewater and Water from Bond Funds</u></b>	2,557,266
<b><u>Water Projects</u></b>	
Henderson Bayou Rd - Indian Bay to west side of bayou W Prien Lake Road and Holly Hill Looping Ham Reid Looping Sallier Street Water Loop Contraband Bayou	
<b><u>Sewer Projects</u></b>	
East McNeese - Southpark Dr to Hwy 14 Henderson Bayou Rd - Ihles Rd to end Lisle Peters Road 5th Avenue - Bankroft to Prejean Sugarloaf Lift Station Small Bayou Force Main	
<b><u>City Park Development Program Phase I &amp; II - bond proceeds</u></b>	375,206
<b><u>Downtown/Lakefront Development Phase I &amp; II - bond proceeds</u></b>	1,860,402
<b><u>Economic Development Phase I and II - bond proceeds</u></b>	-
<b>Total bond projects remaining authorizations</b>	<b>\$ 7,019,753</b>

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 2012 – 2013 ANNUAL BUDGET**

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**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 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. Such projects are also funded by other sources such as Riverboat transfers, since most Waste Water resources must be used to cover sewer system operating costs and debt service.

**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.

**STATE REVENUE – VIDEO POKER**

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

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 ANNUAL BUDGET**

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**CAPITAL PROJECTS FUND BALANCE**

This consists of previous years' Capital Projects Fund revenues which are 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 2012 – 2013 ANNUAL BUDGET**

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**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 2013 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 is currently nearing completion 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 will begin putting funds aside from Wastewater revenues for the expansion of Plant D.

- Community Services and Recreation

Projects are funded with gaming and sales tax funds.

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

The improvements to the Civic Center are being funded by CDBG - Disaster Recovery Funds and will pay for much needed repairs to the theatre section of the facility. The operational impact of these improvements should be an increase in the revenues received for the lease of this facility. The revenues and expenditures for this facility are accounted for in the Civic Center Fund.

- General Government and Others

These projects are funded primarily through gaming funds.

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 ANNUAL BUDGET**

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The Public Works facility is still in the planning stages with the possibility of a land purchase within the next 12 months. 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.

The funding for the new City Court building was included in the 2011 budget and is funded primarily with a \$3 million loan from the Calcasieu Parish Public Trust Authority. Construction of this facility is underway. The city court function is currently taking place in a rented facility. The cost of maintaining the new facility should be comparable to the annual rent. The City Court is a component unit of the City of Lake Charles, and the operations and maintenance of their building is accounted for in their separately issued financial report.

The Transit Station is an on-going project and is primarily funded through FTA funds and is currently under construction. This facility is nearing completion and the operational impact is included in the fiscal year 2013 budget for the Transit Fund and will include maintenance costs, utility, insurance and all other costs associated with a new building.

- **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 budgeted \$443,000 in the proposed fiscal year budget.



**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 – 2013 ANNUAL BUDGET**

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**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.

Due to budget constraints in the 2013 fiscal year, capital equipment has been limited to only essential purchases and to purchases that were deferred in the three previous years. 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.



CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET

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DEPARTMENTAL CAPITAL OUTLAY SUMMARY

	<u>Budgeted Amount</u>
<b><u>POLICE DEPARTMENT</u></b>	
5 police package sedans	\$ 120,000
5 police package SUV	120,000
2 police motorcycles	40,000
1 small SUV	24,000
2 intermediate sedans - used	30,000
1 midsize 4 door sedans	24,000
10 In-dash cameras for patrol division	65,000
Total Police Department	<u>423,000</u>
 <b><u>PUBLIC WORKS</u></b>	
<b><u>GENERAL FUND DIVISIONS</u></b>	
<b><u>Streets:</u></b>	
3/4 ton Crew Cab	30,000
1/2 ton pickup truck	20,000
6 yard dump truck	50,000
asphalt pothole patcher truck	86,000
Total Streets	<u>186,000</u>
 <b><u>Trash Collection:</u></b>	
25 yard rear end loader	<u>120,000</u>
 <b><u>Solid Waste:</u></b>	
3 30 yard side loaders	<u>555,000</u>
 <b><u>Vehicle Maintenance:</u></b>	
Ford F-350 truck	30,000
Ford F-150 truck	20,000
2 Steam cleaner	11,510
Tire changer	15,490
Total Vehicle Maintenance	<u>77,000</u>
 <b><u>Building Maintenance:</u></b>	
3/4 ton single cab pickup	30,000
Utility bed for new truck	8,000
Light duty crane for new truck	12,000
Total Building Maintenance	<u>50,000</u>
 <b><u>Grounds Maintenance:</u></b>	
2 3/4 ton crew cab pickups	60,000
3 riding mowers 60"	25,200
Slopemower	70,000
Total Grounds Maintenance	<u>155,200</u>
 Total Public Works	<u>1,143,200</u>

CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET

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DEPARTMENTAL CAPITAL OUTLAY SUMMARY

**PLANNING AND DEVELOPMENT**

**Planning Administration:**

Small sedan - used	15,000
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**Permit Center**

Small sedan - used	15,000
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Total Planning & Development Department	30,000
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**GENERAL GOVERNMENT**

**Print Shop:**

Binding equipment	7,000
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<b>Total General Fund</b>	<b>1,603,200</b>
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**WASTE WATER FUND**

4 single cab pickups with toolboxes	92,000
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Scada License Upgrade	20,000
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Scada Hardware Replacement	30,000
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Spare oxidation ditch mixer motor	12,000
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spare anoxic tank mixer motor	10,000
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Hach WIMS operations/lab software package	25,000
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Factory rebuild on Plant C #1 blower	25,000
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UV PLC upgrade	35,000
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UVDS for cascade pumps (UV protection)	25,000
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VFD and new motor for #4 influent pump	40,000
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Lab/Sanitary Dishwasher	12,000
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Backhoe (Plant b/c)	40,000
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Sewer vacuum truck	350,000
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Plant B/C aeration clean & various improvements	200,000
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Total Wastewater Fund	916,000
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**RECREATION FUND**

**Recreation Division**

3/4 ton pickup truck	25,000
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2 1 ton crew cab truck	26,000
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two 60" riding mowers with canopy	16,800
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one new spray rig/tractor	5,000
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Bushhog attachment	19,000
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2 10x12 rectangular shade systems	14,000
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4 bleacher sets-5 rows, 15'length 50 seats	8,000
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20 feet flail mower/tractor	100,000
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Treadmill	6,100
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Space jump water slide	7,500
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Misc. recreation facilities repairs & renovations	250,000
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Total Recreation Division	477,400
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**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

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**DEPARTMENTAL CAPITAL OUTLAY SUMMARY**

**Lakefront/Downtown Development Division**

Stand on vantage 52" mower	7,500
two 60" riding mowers with canopy	16,800
20' foot trailers	6,700
Air street sweeper	140,000
Total Lakefront/Downtown Development Division	<u>171,000</u>
Total Recreation Fund	<u>648,400</u>

**POLICE GRANT FUNDS**

Infrastructure for video surveillance project - Port Security Grant	167,000
Patrol boat	87,000
Body armor	23,000
Total Police Grant Funds	<u>277,000</u>

**WATER FUND**

**Water Business Office:**

Lockbox equipment & software	<u>30,000</u>
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**Water Production and Distribution:**

5 1/2 pickups regular cab with tool box	100,000
Pavement breaker	30,000
Small trackhoe	50,000
Trailer for trackhoe	10,000
Effluent line GH West	200,000
Abandon old storage tanks GH West	200,000
Structural repairs and painting at remote plants	150,000
Replace chlorine scales-plants	10,000
Equipment & instrumentation all plants	10,000
Replace chlorinators SW Plant	20,000
Replace sludge pumps washwater recovery remote plant	16,000
Security system at water plants	25,000
Total Water Production and Distribution	<u>821,000</u>
Total Water Fund	<u>851,000</u>

**CIVIC CENTER**

ticket scanner system (ticketmaster)	17,500
Building /digital advertising system	16,000
Total Civic Center Fund	<u>33,500</u>

**MALLARD COVE FUND**

New or used 1/2 ton pickup truck	20,000
Ball dispensing machine	7,500
Bathroom repairs	25,000
Fence repairs and relocation	10,000
Total Mallard Cove Fund	<u>62,500</u>

Total All Funds	246	<u><u>\$ 4,391,600</u></u>
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# **FIVE YEAR CAPITAL BUDGET**

# **CITY OF LAKE CHARLES**



## **CAPITAL IMPROVEMENT PROGRAM**

**2012 - 2018**

CITY OF LAKE CHARLES  
CAPITAL IMPROVEMENT PROGRAM

Description	Projected Costs	Category
<b>CAPITAL PROJECTS</b>		
<b>Local Road Improvement Projects from Capital Funds</b>		
Projects currently in design, bid or construction phase:		
Pear St - Knapp St to Woodring St	325,000	Ongoing
Sale Road - Contraband to Hollyhill (\$3.9m federal funds + \$1.2m city funds)	5,100,000	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
Bilbo St. from Clearance to Kriby St.	250,000	Ongoing
Vito St- Prater St to Albert St	450,000	A
Carr St- Vito St to Evans St.	113,600	A
Sale Road (Hollyhill to Contraband) 80% DOTD funding	1,650,000	A
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- 6th St to Broad St	2,214,250	B
Junior St- Knapp St to Theriot St	550,000	B
Fitzenreiter Rd- Simmons St west to end	304,855	C
Common St- Prien Lake Rd to Alamo St	1,592,050	C
3rd St-McNabb St to Hwy 14	538,400	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
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
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

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
<b>Increase Capacity or Road Extensions</b>		
Vincent / Ham Reid Road extension	4,626,950	B/D
Enterprise Boulevard Phase II - Katherine to Fitzenreiter St.	12,000,000	B/D
Ihles Rd. - W. Prien Lake Rd. to Country Club Rd.	4,362,400	C/D
Elliot Rd. - Country Club Rd. to Ham Reid Rd.	2,394,900	C/D
W. Prien Lake Rd. - Cove Ln. to Ihles Road	3,200,000	C/D
W. Prien Lake Rd. - Cove Lane to Nelson Road	4,233,600	C/D
Lake St. - Waverly to McNeese St.	3,000,000	C/D
<b>Asphalt Overlay - City Wide</b>		
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
Katherine St. N. Booker to N. Lincoln	126,540	A
3rd Street - McNabb to Hwy 14	538,400	A
Shellbeach Dr. - Clearance to Lake St.	431,015	A
Oak Creek Subdivision	164,000	A
Mignonette Lane - Nelson to Alma (includes drainage)	344,090	A
Alma Lane - Sale to Nelson (includes drainage)	344,215	A
Louisiana Ave- S of McNeese St to the end	124,925	A
<b>Asphalt overlay - CDBG funds FY12</b>	493,000	
Center Drive - Church St to Beldon		Ongoing
Armstrong St. - Railroad Ave. to Fruge St.		Ongoing
Holmes St. - Railroad Ave. to Fruge St.		Ongoing
Beldon St. - Hwy 171 to Armstrong St.		Ongoing
Church St. - Center to dead end		Ongoing
Railroad Ave. - Holmes St. to Armstrong St.		Ongoing
<b>Arterial/collector street repair</b>	2,000,000	A
<b>Intersection Improvements</b>		
Lake St. at 18th St. intersection	300,000	Ongoing
Kirkman At Alamo St.	136,000	Ongoing
5th Ave at Prien Lake Rd.	136,000	Ongoing
12th St (2nd-4th Ave) corridor and signal impr	300,000	A
Intersection improvements	450,000	A
Traffic circle study	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

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CITY OF LAKE CHARLES  
CAPITAL IMPROVEMENT PROGRAM

Description	Projected Costs	Category
<b><u>City Wide Master Plan - Sidewalks/Trails</u></b>		
<b>CDBG Funds FY12</b>	347,173	
Cessford St - N. Prater to N. 1st Ave		Ongoing
N. Shattuck - Opelousas to Martha St		Ongoing
Opelousas St - Simmons to Prater		Ongoing
Pear St. - Fitzenreiter to Harless		Ongoing
Pine St. - Bank to Louisiana		Ongoing
N. Lyons - Commercial to Moeling St.		Ongoing
Goosport Community Center		Ongoing
N Lyons - Opelousas to Fournet		Ongoing
<b>City Funds</b>		
Sidewalk Repairs - city wide	350,000	Ongoing
Sidewalk New Construction:		Ongoing
5th Ave. Ph I - East side from McNeese St t Contraband Bayou	96,000	Ongoing
Barbe & Watkins Streets	300,000	Ongoing
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, SJ Welsh to Weaver Rd	302,000	AB
1st Ave Multi Use Trail Ph I & II (includes state funds)	550,000	A
1st Ave Multi Use Trail Ph III	650,000	AB
Pedestrian and Bike Trail Phase 2 city-wide	2,000,000	BC

**Utility Improvements Water and Wastewater from Capital Funds**

**Water Projects**

Future projects:

GH West Water Plant or Center West - replace water well	500,000	A
W. Prien Lake Rd - Bertha St. to Lost Ln	360,000	A
Gordon St. & Oliver St. B/W W. School St. & W. Claude St.	275,000	A
Weaver Rd. from Ridgewood Dr. to Ham Reid Rd.	400,000	A
Pine St. from Reid St. to Enterprise Blvd.	144,000	A
Legion St. from Douglas St. to Widgeon St.	152,000	A
Broad St. from Pamco Rd. to Varney Circle	216,000	A
Chennault Plant Expansion to 4MGD	5,000,000	B
Camellia St.	133,000	B
2" main 9th St. B/W Kirkman St. and 1st Ave.	315,600	B
2" main 10th St. B/W Kirkman St. and 1st Ave.	315,600	B
2" main 11th St. B/W Kirkman St. and 1st Ave.	315,600	B
2" main 8th St. B/W Bank St. and 1st Ave.	216,000	B
Burton Ln. from Prien Lake Rd. to Toulouse St.	299,000	B
Gauthier Rd. from Nelson Rd. to Lake St.	555,000	B
Gauthier Rd. from Lake St. to Gulf Hwy	706,320	B
Ham Reid Rd. from Spring St. to Lake St.	500,000	B
Lake St. from Oxford St. to Ham Reid Rd.	700,000	B
Hwy 90 from Bunker Rd. to Goodman Rd.	342,000	C
Ham Reid Rd. from Elliott Rd. to Lautrec Dr.	108,000	C
Big Lake Rd. from Gray Plantation Dr. to Gauthier Rd.	567,200	C
Southpark Rd. from Gauthier Rd. to Smith Rd.	627,000	C
Hwy 14 from McNeese St. to Hwy 14 South	594,000	C
Elliott Rd. from Ham Reid Rd. to Gauthier Rd.	391,000	C
Gauthier Rd. from Southpark Rd. to Tom Hebert Rd.	195,500	C
Heard Rd. from Prien Lake Rd. to Aryn Ln.	143,000	C
Shellbeach Dr. from Lake St. to Bellevue St.	99,750	C
Helen St. from Westwood St. to Alvin St.	285,000	C
10th St. from Ryan St. to Kirkman St.	114,000	C
Winnie St. from Sallier St. to Louie St.	123,500	C
Demarest St. from 18th St. to 15 St.	123,500	C
Stanton St. from 18th St. to 15th St.	123,500	C

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CITY OF LAKE CHARLES  
CAPITAL IMPROVEMENT PROGRAM

Description	Projected Costs	Category
Sycamore St. from Common St. to Bank St.	199,500	C
13th St. from Moss St. to Enterprise Blvd.	228,000	C
Fiske St. from E. Hale St. to E. Prien Lake Rd.	123,500	C
Deaton St. from E. Hale St. to E. Prien Lake Rd.	123,500	C
Hale St. from Ernest St. to June St.	104,500	C
Harvard St. from E. School St. to Gayle St.	323,000	C
E. & W. Crescent St.	95,000	C
Gauthier Rd. from Gulf Hwy to Southpark Dr.	156,000	C
New 6MGD Plant	15,000,000	C
<b>Wastewater Projects</b>		
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 (\$21M DEQ loan )	23,000,000	Ongoing
Aeration and Digester basin clean outs- Plant A & BC	120,000	A
<b>Line Rehab/Extensions:</b>		
Rose St- 5th Ave-Rose Terrace and Prien Lake Rd @ 5th Ave	450,000	Ongoing
Sewer rehab city wide	1,200,000	Ongoing
2200-2400 Block E. Prien Lake Rd.	100,000	Ongoing
Cline St., Lift Station to main	40,000	A
500 Block Farquhar St.	100,000	A
3rd and 4th Ave. at 5th and 6th Streets	200,000	A
University Area line rehab	250,000	A
Extend line/construct lift station for Murfield	250,000	A
Extend line from Coolidge St. to Power Center Parkway	300,000	A
Division St. - Bilbo St. to Hodges St.	50,000	A
St. Andrew St. to Murfield Liftstation	486,000	B
Turnberry Subdivision (Portrush) and Troon St.	450,000	B
Fairway Ln.	216,000	B
Westridge Park Ln.	504,000	B
Country Club Court	277,000	B
Penn Street	117,600	B
Arvilla Ln. from W. Prien Lake Rd. to Dead End 8"	180,000	B
Bayview, Edgewater, River View Lane	4,500,000	B
W. Prien Lake Rd. - Nelson Rd. west to Magnolia St.	1,190,000	B
Prien Bluff Rd.	256,800	B
Hwy 14 B/W McNeese St. & Smith Rd.	800,000	B
Marine St. - Shell Beach Dr. to Sallier St.	315,500	B
8th and 9th St. - Bank St. to 1st Ave. (line replacement)	762,000	B
9th St. and 12th St. - Kirkman St. to 1st Ave. (line replacement)	762,000	B
E. Prien Lake Rd. from church to Hwy 397	900,000	C
S. Prien Lake Rd. from Country Club Rd. to Lafanette Rd.	316,800	C
Hwy 14 Power Center Pkwy to E. McNeese St.	540,000	C
Oak Park, Greinwich Village & Terrace Subdivisions Rehab	4,080,000	C
Goldenmeadow Sub (State Streets) rehabilitations	2,500,000	C
<b>Lift stations:</b>		
3rd St. and 3rd Ave.	225,000	Ongoing
Penn St	350,000	Ongoing
12th St at Enterprise Blvd	350,000	Ongoing
Broad St. & I-210	100,000	Ongoing
Small Bayou FM & LS	200,000	A
Sale St. & Lake St. Station - (Retrofit)	125,000	A
North Terrace, Budweiser St.	100,000	B
<b>Plant A:</b>		
Building Demos/Rehab - Old Buildings	100,000	A
<b>Plant B/C:</b>		
Electrical Upgrade	160,000	A

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CITY OF LAKE CHARLES  
CAPITAL IMPROVEMENT PROGRAM

Description	Projected Costs	Category
Plant D:		
Phase 2 to enlarge capacity to ease other plants	15,000,000	C
Project Maintenance:		
Legion St. - Pump rebuild	75,000	B
Contraband Bayou - Electric service	100,000	B
Cline St. - Different pumps	50,000	B
Creole St. - Rebuild Buildings	50,000	B
Texas St. Station under residential garage	50,000	B
Kirkman St. building repairs	150,000	B
Scada Systems upgrade to incorporate I/S	125,000	B
State St. rehab	400,000	B
<b><u>Drainage Projects (contingent upon evaluation)</u></b>		
City-wide drainage improvements	700,000	Ongoing
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
<b><u>Recreation Program from Capital Funds</u></b>		
Recreation facility renovations & improvements - capital project funds	590,000	Ongoing
Tuten Park Phase 2	100,000	Ongoing
Riverside Park Phase 2	300,000	Ongoing
<b><u>Downtown Development/Lakefront Improvements from Capital Funds</u></b>		
LA 385 Pedestrian & Bike Trail(TEP funds)Clarence-Ryan-Lakeshore N. to Broad	755,000	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	A
Lakeshore Drive Traffic Calming	200,000	A
Site work - National Hurricane Museum Science Center (HUD & State funding)	900,000	A
LCCC Electrical upgrades/vendor stations along Lakeshore Drive	100,000	B
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
Pithon Coulee Walking Trail		C
North Bord du Lac Dr. reconfigure		C
Harbor/Marina		C
Shoreline Stabilization		C
<b><u>Economic Development from Capital Funds</u></b>		
Future Projects:		
Ameristar Casino-\$2M Eco Dviment Bond, \$1M Utility Bond and \$4.5M Capital funds for infrastructure	7,500,000	A
National Hurricane Museum	5,000,000	C/D
Water and sewer infrastructure expansions	75,000,000	C/D

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CITY OF LAKE CHARLES  
CAPITAL IMPROVEMENT PROGRAM

Description	Projected Costs	Category
<b><u>Other City Capital Projects from Capital Funds</u></b>		
Projects currently in design, bid or construction phase:		
Civic Center renovations - theatre, exterior weatherization - CDBG recovery funds	3,000,000	Ongoing
City hall council chamber improvements	300,000	Ongoing
City hall roof replacement	400,000	Ongoing
Transit / Business Center Facility (includes ARRA and FTA funds)	3,500,000	Ongoing
Mallard Cove cart path improvements	200,000	Ongoing
City court building & leasehold improvements	5,000,000	Ongoing
Public Works complex improvements	3,100,000	Ongoing

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

Description	Projected Costs	Category
<b>BOND PROJECTS</b>		
<b><u>Local Road Improvement Projects from Bond Funds</u></b>		
Projects currently in design, bid or construction phase:		
Enterprise Boulevard Extension Phase 1 bond funds	11,400,000	Ongoing
Enterprise Boulevard Extension (Water & sewer bond funds)	1,300,000	Ongoing
Lake St. - Sale Rd. to McNeese St. (available \$800k city funds+\$8m bond)	8,000,000	Ongoing
Lake St. - Sale Rd. to McNeese St. (Water & sewer bond funds) - included above	-	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 bond funds)	1,500,000	Ongoing
<b><u>State/Federal Highway Improvement Projects from Bond Funds</u></b>		
Projects currently in design, bid or construction phase:		
I-10 Service Roads - Ryan St to MLK Blvd	4,000,000	Ongoing
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
<b><u>Utility Improvements Water and Wastewater from Bond Funds</u></b>		
<b><u>Water Projects</u></b>	200,000	A
Projects currently in design, bid or construction phase:		
West Prien Lake Rd. - Hollyhill Rd. to west end of Hollyhill Plaza	125,000	Ongoing
<b><u>Wastewater Projects</u></b>		
Projects currently in design, bid or construction phase:		
Sewer Collection System (Timberly, Carriage, River Lane, etc.)	400,000	Ongoing
5th Ave. - Bankroft St. to Prejean St.	690,000	A
Sugarloaf Treatment Plant Diversion	150,000	A
<b><u>City Park Development Program from Bond Funds</u></b>		
Future Projects:		
City Park Development Program Phase II - bond proceeds North Beach	500,000	BC
<b><u>Downtown/Economic Development/Lakefront improvements from Bond Funds</u></b>		
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	985,000	Ongoing
Mill St - City Parking Lot	400,000	Ongoing
Bord du Lac Park Phase 2	2,500,000	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
<b><u>Economic Development from Bond Funds</u></b>	1,500,000	A

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  
PROJECTED AVAILABLE FUNDS

Description	Subsequent Years Projections						
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Sales tax .28% revenue	\$ 5,404,000	\$ 5,512,080	\$ 5,622,322	\$ 5,734,768	\$ 5,849,463	\$ 5,966,453	\$ 6,085,782
Video Poker revenue	500,000	480,000	480,000	480,000	480,000	480,000	480,000
Riverboat gaming tax available for Capital Projects	2,900,000	3,004,000	3,314,080	4,826,896	4,971,703	5,120,854	5,223,271
Interest earnings	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Wastewater Fund transfer	4,000,000	900,000	1,500,000	900,000	2,000,000	900,000	900,000
Capital Improvement Fee - water/wastewater fee	450,000	463,500	477,405	491,727	506,479	521,673	537,324
Community Development Block Grant Funds	383,253	185,000	300,000	300,000	300,000	300,000	300,000
Parish Transportation Fund	-	-	500,000	-	500,000	500,000	-
Department of Transportation (TIP Federal Funding)	-	300,000	-	-	-	-	-
State of LA - Dept. Culture, Recreation & Tourism	-	150,000	-	-	-	-	-
State of LA - Office of Comm. Development - Disaster Recovery Unit	1,066,000	-	-	-	-	-	-
Donations and other miscellaneous revenue	450,000	-	-	-	-	-	-
Capital Project fund balance reserves	2,900,000	-	-	-	-	-	-
Total	<u>\$ 18,303,253</u>	<u>\$ 11,244,580</u>	<u>\$ 12,443,807</u>	<u>\$ 12,983,391</u>	<u>\$ 14,857,645</u>	<u>\$ 14,038,980</u>	<u>\$ 13,776,376</u>

# **EXHIBITS**

**SUMMARY OF BUDGETED PERSONNEL AND  
POSITION TOTALS**

**DETAILED PERSONNEL ROSTER**

**GLOSSARY OF TERMS**

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

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

	BUDGETED 2001-2002		BUDGETED 2005-2006		BUDGETED 2009-2010		BUDGETED 2011-2012		ADOPTED 2012-2013	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
<b>GENERAL FUND</b>										
<b>GENERAL GOVERNMENT</b>										
Mayor's Office	4	0	4	0	6	0	5	0	5	0
City Council	1	7	1	7	1	8	1	8	1	8
City Marshal	11	0	13	0	13	0	12	0	12	0
City Court	15	2	15	4	16	2	16	2	16	2
Legal Services	5	2	6	2	6	3	6	3	6	3
General Government	<u>36</u>	<u>11</u>	<u>39</u>	<u>13</u>	<u>42</u>	<u>13</u>	<u>40</u>	<u>13</u>	<u>40</u>	<u>13</u>
<b>FINANCE</b>										
Administration Services	2	0	2	0	2	0	2	0	2	0
Accounting	11	1	11	0	11	0	11	0	11	0
Purchasing	5	0	5	0	5	0	5	0	5	0
Finance	<u>18</u>	<u>1</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>
<b>HUMAN RESOURCES-TOTAL</b>	<u>5</u>	<u>0</u>	<u>5</u>	<u>0</u>	<u>5</u>	<u>0</u>	<u>4</u>	<u>0</u>	<u>4</u>	<u>0</u>
<b>FIRE - TOTAL</b>	<u>147</u>	<u>0</u>	<u>176</u>	<u>0</u>	<u>190</u>	<u>0</u>	<u>182</u>	<u>0</u>	<u>182</u>	<u>0</u>
<b>POLICE</b>	176	0	182	0	192	0	187	0	187	0
<b>POLICE - TOTAL</b>	<u>176</u>	<u>0</u>	<u>182</u>	<u>0</u>	<u>192</u>	<u>0</u>	<u>187</u>	<u>0</u>	<u>187</u>	<u>0</u>
<b>PUBLIC WORKS</b>										
Administration	7	0	12	0	14	0	14	0	14	0
Streets	58	2	28	0	26	0	25	0	25	0
Recycling/Trash Collection	40	0	34	0	34	0	29	0	29	0
Solid Waste - General	16	0	16	0	16	0	14	0	14	0
Vehicle Maintenance	26	0	26	0	24	0	24	0	24	0
Building Maintenance	9	0	10	0	13	0	13	0	13	0
Communication & Traffic	9	1	9	0	8	0	8	0	8	0
Grounds Maintenance	0	0	32	0	32	0	30	0	30	0
Public Works	<u>165</u>	<u>3</u>	<u>167</u>	<u>0</u>	<u>167</u>	<u>0</u>	<u>157</u>	<u>0</u>	<u>157</u>	<u>0</u>
<b>PLANNING &amp; DEVELOPMENT</b>										
Planning Administration	10	0	9	0	5	0	6	0	6	0
Permit Center	13	0	12	0	13	2	11	2	11	2
Downtown Development 0713	0	0	0	0	3	0	3	0	3	0
Planning & Development	<u>23</u>	<u>0</u>	<u>21</u>	<u>0</u>	<u>21</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 2012 - 2013 ANNUAL BUDGET**

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

	BUDGETED 2001-2002		BUDGETED 2005-2006		BUDGETED 2009-2010		BUDGETED 2011-2012		ADOPTED 2012-2013	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
<b>GENERAL FUND CONTINUED</b>										
<b>GENERAL SERVICES</b>										
Administration	7	0	7	0	6	0	6	0	6	0
Building Services	9	0	6	2	6	2	3	2	3	2
Printing Services	3	0	3	0	3	0	3	0	3	0
Information Systems	6	1	5	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	26	1	21	3	22	3	19	3	19	3
<b>SUBTOTAL-GENERAL FUND</b>	<b>596</b>	<b>16</b>	<b>629</b>	<b>16</b>	<b>657</b>	<b>18</b>	<b>627</b>	<b>18</b>	<b>627</b>	<b>18</b>
<b>OTHER FUNDS</b>										
Waste Water (Public Works)	57	4	63	2	65	0	65	0	65	0
Recreation (Comm. Services)	39	2	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	12	0	0	0	2	0	2	0
Community Development (Plng)	2	0	3	0	3	0	3	0	3	0
Americorps Grant (Comm. Ser.)	1	0	1	0	2	0	1	0	1	0
Transit (Public Works)	17	0	19	0	19	0	19	0	19	0
Civic Center (Comm. Services)	21	1	20	1	21	0	21	0	21	0
Golf Course (Comm. Services)	15	4	15	2	15	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.)	8	0	7	0	7	0	7	0	7	0
<b>SUBTOTAL - OTHER FUNDS</b>	<b>227</b>	<b>13</b>	<b>247</b>	<b>7</b>	<b>237</b>	<b>4</b>	<b>233</b>	<b>4</b>	<b>233</b>	<b>4</b>
<b>TOTAL</b>	<b>823</b>	<b>29</b>	<b>876</b>	<b>23</b>	<b>894</b>	<b>22</b>	<b>860</b>	<b>22</b>	<b>860</b>	<b>22</b>

NOTE: Personnel counts exclude temporary and seasonal employees.

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



**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

**DETAILED PERSONNEL ROSTER**

Position Title	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Adjusted Budget 2011 - 2012	Adopted Budget 2012 - 2013	% Change Adopted '13 from Adopted '12
<b>Mayor's Office</b>					
Mayor	1	1	1	1	0.0%
City Administrator	1	1	1	1	0.0%
Specialist, Management	1	1	1	1	0.0%
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%
<b>City Council</b>					
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%
<b>City Marshal</b>					
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%
<b>City Court</b>					
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	4	4	0.0%
Clerk, Deputy III	2	2	2	2	0.0%
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%
<b>Legal Services</b>					
Secretary, Legal II	1	1	1	1	0.0%
Criminal Assistant II	0	0	0	0	N/A
Coordinator, Criminal Office	2	2	2	1	-50.0%
Criminal Assistant I	2	2	2	3	50.0%
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%
<b>Finance Administration</b>					
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 2012 - 2013 ANNUAL BUDGET**

**DETAILED PERSONNEL ROSTER**

Position Title	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Adjusted Budget 2011 - 2012	Adopted Budget 2012 - 2013	% Change Adopted '13 from Adopted '12
<b>Accounting</b>					
Accountant I	2	2	2	2	0.0%
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	1	1	0.0%
Account Representative I	1	1	1	1	0.0%
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%
<b>Purchasing</b>					
Buyer II	1	1	1	1	0.0%
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%
<b>Human Resources</b>					
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%
<b>Fire Administration</b>					
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%
<b>Fire Suppression</b>					
Firefighter	16	15	15	19	26.7%
Firefighter 1st Class	32	31	31	22	-29.0%
Firefighter 1st Class/Driver Qualify	2	7	7	11	57.1%
Driver, Fire	49	48	48	48	0.0%
Chief, District/Fire	10	9	9	10	11.1%
Chief, Assistant/Fire	4	3	3	3	0.0%
Captain, Fire	48	48	48	48	0.0%
Total	161	161	161	161	0.0%
<b>Fire Support</b>					
Inspector, Chief Fire	1	1	1	1	0.0%
Inspector, Fire	2	2	2	2	0.0%
Officer, Training	1	1	1	1	0.0%
Officer, Chief Training	2	2	2	1	-50.0%
Officer, Communications	6	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	0	0	1	N/A
Clerk, Records	0	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 2012 - 2013 ANNUAL BUDGET**

**DETAILED PERSONNEL ROSTER**

Position Title	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Adjusted Budget 2011 - 2012	Adopted Budget 2012 - 2013	% Change Adopted '13 from Adopted '12
<b>Police Administration</b>					
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%
<b>Police Service</b>					
Captain, Police	3	4	4	4	0.0%
Lieutenant, Police	19	15	15	14	-6.7%
Sergeant, Police	28	35	35	36	2.9%
Corporal, Police	65	61	61	59	-3.3%
Officer, Police	32	34	34	36	5.9%
Officer, Evidence	4	2	2	4	100.0%
Clerk, Records	14	14	14	13	-7.1%
Officer, Communications	13	13	13	13	0.0%
Specialist, Computer Support II	1	1	1	1	0.0%
Clerk, Administrative II	1	1	1	0	-100.0%
Clerk, Administrative III	1	1	1	1	0.0%
Total	181	181	181	181	0.0%
<b>Public Works Administration</b>					
Buyer III	1	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	3	3	0.0%
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	0	1	1	1	0.0%
Clerk, Administrative I	1	1	1	2	100.0%
Clerk, Administrative II	2	2	2	1	-50.0%
Clerk, Administrative III	1	1	1	1	0.0%
Total	14	14	14	14	0.0%
<b>Streets</b>					
Worker, General Maintenance I	5	5	5	7	40.0%
Worker, General Maintenance II	4	3	3	3	0.0%
Worker, General Maintenance III	3	4	4	3	-25.0%
Foreman, General Maintenance	2	2	2	2	0.0%
Worker, Trades I	1	0	0	0	N/A
Worker, Trades II	1	2	2	1	-50.0%
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%
<b>Solid Waste-Trash Collection</b>					
Clerk, Administrative I	1	1	1	1	0.0%
Worker, General Maintenance I	9	8	8	8	0.0%
Worker, General Maintenance II	1	1	1	1	0.0%
Operator, Large Equipment I	15	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 2012 - 2013 ANNUAL BUDGET**

**DETAILED PERSONNEL ROSTER**

Position Title	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Adjusted Budget 2011 - 2012	Adopted Budget 2012 - 2013	% Change Adopted '13 from Adopted '12
<b>Solid Waste-General</b>					
Worker, General Maintenance I	0	0	0	1	
Worker, General Maintenance II	2	2	2	1	-50.0%
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%
<b>Vehicle Maintenance</b>					
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	1	0	0	0	N/A
Clerk, Administrative I	1	0	0	0	N/A
Clerk, Administrative II	0	1	1	1	0.0%
Worker, Trades I	3	3	3	2	-33.3%
Worker, Trades II	0	0	0	0	N/A
Foreman, Trades	1	1	1	1	0.0%
Mechanic I	6	3	3	5	66.7%
Service Writer	1	1	1	1	0.0%
Mechanic II	1	4	4	3	-25.0%
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	0	1	1	1	0.0%
Total	24	24	24	24	0.0%
<b>Building Maintenance</b>					
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	2	3	3	2	-33.3%
Worker, Trades III	5	3	3	4	33.3%
Worker, Trades IV	0	1	1	1	0.0%
Supervisor, Maintenance	1	1	1	1	0.0%
Total	13	13	13	13	0.0%
<b>Communication &amp; Traffic</b>					
Worker, Trades II	4	4	4	4	0.0%
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%
Total	8	8	8	8	0.0%
<b>Grounds Maint/Beautification</b>					
Worker, General Maintenance I	7	11	11	10	-9.1%
Worker, General Maintenance II	9	6	6	6	0.0%
Worker, General Maintenance III	4	4	4	4	0.0%
Foreman, General Maintenance	1	2	2	2	0.0%
Foreman, Trades	0	0	0	1	N/A
Operator, Large Equipment I	6	6	6	6	0.0%
Supervisor, Maintenance	2	0	0	0	N/A
Superintendent, Maintenance	1	1	1	1	0.0%
Total	30	30	30	30	0.0%
<b>Planning Administration</b>					
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	0	0	1	N/A
Director, City Planning	1	1	1	1	0.0%
Total	5	5	5	6	20.0%

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

**DETAILED PERSONNEL ROSTER**

Position Title	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Adjusted Budget 2011 - 2012	Adopted Budget 2012 - 2013	% Change Adopted '13 from Adopted '12
<b>Permit Center</b>					
Inspector, Property Standard I	2.5	1.5	1.5	1.5	0.0%
Inspector, Property Standard II	1	1	1	1	0.0%
Clerk, Administrative I	2	2	2	2	0.0%
Clerk, Administrative II	1	1	1	1	0.0%
Clerk, Administrative III	1	1	1	1	0.0%
Officer, Code Enforcement I	1	0	0	0	N/A
Officer, Code Enforcement II	2.5	3.5	3.5	3.5	0.0%
Officer, Code Enforcement IV	1	1	1	1	0.0%
Officer, Code Enforcement III	1	1	1	1	0.0%
Specialist, Project	0	1	1	0	-100.0%
Total	13	13	13	12	-7.7%
<b>Downtown/Lakefront Dev Planning</b>					
Secretary, Legal II	1	1	1	1	0.0%
Specialist, Project	1	1	1	1	0.0%
Director Execut, LC Downtown Developmnt	1	1	1	1	0.0%
Total	3	3	3	3	0.0%
<b>General Services Administration</b>					
Specialist, Network & Computer I	1	1	1	1	0.0%
Specialist, Project	3	3	3	2	-33.3%
Clerk, Administrative II	1	1	1	1	0.0%
Comm Service Program Coordinator	0	0	0	1	
Manager, Communications	1	1	1	1	0.0%
Total	6	6	6	6	0.0%
<b>Building Services</b>					
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	0.5	0.5	0.5	0.0%
Worker, Trades IV	1	0.5	0.5	0.5	0.0%
Foreman, Trades	1	1	1	1	0.0%
Total	4	4	4	4	0.0%
<b>Printing Services</b>					
Manager, Printing & Communication	1	1	1	1	0.0%
Coordinator, Printing & Communication	1	1	1	1	0.0%
Clerk, Administrative I	1	1	1	1	0.0%
Total	3	3	3	3	0.0%
<b>Information Systems</b>					
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%
<b>Community Service Grants</b>					
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 2012 - 2013 ANNUAL BUDGET**

**DETAILED PERSONNEL ROSTER**

Position Title	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Adjusted Budget 2011 - 2012	Adopted Budget 2012 - 2013	% Change Adopted '13 from Adopted '12
<b>Wastewater</b>					
Director, Assistant Public Works	1	1	1	1	0.0%
Clerk, Administrative III	1	1	1	1	0.0%
Worker, General Maintenance I	1	1	1	0	-100.0%
Worker, General Maintenance III	1	0	0	0	N/A
Worker, Trades I	1	1	1	3	200.0%
Worker, Trades II	5	5	5	5	0.0%
Worker, Trades III	1	1	1	1	0.0%
Worker, Trades IV	2	2	2	2	0.0%
Foreman, Trades	3	3	3	3	0.0%
Operator, Large Equipment I	4	3	3	3	0.0%
Operator, Large Equipment II	5	6	6	5	-16.7%
Mechanic II	4	4	4	3	-25.0%
Mechanic III	5	5	5	5	0.0%
Technician I	12	13	13	12	-7.7%
Technician II	9	7	7	8	14.3%
Technician III	2	3	3	4	33.3%
Foreman, Technical	3	4	4	4	0.0%
Supervisor, Technical	4	4	4	4	0.0%
Superintendent, Technical	1	1	1	1	0.0%
<b>Total</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>0.0%</b>
<b>Recreation</b>					
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	2	2	0.0%
Clerk, Administrative III	1	1	1	1	0.0%
Worker, General Maintenance I	3	3	3	3	0.0%
Worker, General Maintenance II	9	8	8	7	-12.5%
Worker, General Maintenance III	1	0	0	0	N/A
Foreman, General Maintenance	1	1	1	2	100.0%
Worker, Trades I	0	0	0	1	N/A
Worker, Trades II	1	1	1	0	-100.0%
Worker, Trades III	1	1	1	1	0.0%
Foreman, Trades	1	1	1	1	0.0%
Operator, Large Equipment I	2	3	3	0	-100.0%
Operator, Large Equipment II	1	0	0	3	N/A
Supervisor, Maintenance	2	2	2	2	0.0%
Superintendent, Maintenance	1	1	1	1	0.0%
<b>Total</b>	<b>38</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>0.0%</b>
<b>Recreation</b>					
Worker, General Maintenance II	0	1	1	1	0.0%
<b>Total</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0.0%</b>
<b>COPS HIRING GRANT</b>					
Officer, Police	0	2	2	2	0.0%
<b>Total</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0.0%</b>
<b>Community Development</b>					
Specialist, CD Senior Program	1	1	1	1	0.0%
Account Representative III	1	1	1	1	0.0%
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0.0%</b>

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

**DETAILED PERSONNEL ROSTER**

Position Title	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Adjusted Budget 2011 - 2012	Adopted Budget 2012 - 2013	% Change Adopted '13 from Adopted '12
<b>HUD Housing Programs</b>					
Inspector, CD Project	1	1	1	1	0.0%
Total	1	1	1	1	0.0%
<b>AmeriCorps Grant</b>					
Specialist, Project	1	1	1	1	0.0%
Total	1	1	1	1	0.0%
<b>Transit Operations</b>					
Manager, Transit	1	1	1	1	0.0%
Clerk, Administrative II	1	1	1	1	0.0%
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%
<b>Transit Planning/Maintenance</b>					
Supervisor, Maintenance	1	1	1	1	0.0%
Total	1	1	1	1	0.0%
<b>Water Utility</b>					
Clerk, General	0.5	0	0	0.5	N/A
Engineer, City Assistant	1	1	1	1	0.0%
Coordinator, Lab Operations	1	1	1	1	0.0%
Clerk, Administrative I	2	2.5	2.5	1	-60.0%
Clerk, Administrative II	0	1	1	2	100.0%
Clerk, Administrative III	1	0	0	0	N/A
Worker, General Maintenance I	0.5	0.5	0.5	0.5	0.0%
Worker, Trades I	5	1	1	4	300.0%
Worker, Trades II	13	17	17	16	-5.9%
Worker, Trades III	3	2	2	3	50.0%
Foreman, Trades	5	5	5	5	0.0%
Operator, Large Equipment I	3	2	2	1	-50.0%
Mechanic II	4	4	4	4	0.0%
Foremen, Mechanical	2	2	2	2	0.0%
Technician I	3	4	4	5	25.0%
Technician II	6	7	7	4	-42.9%
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%
<b>Water Utility-Business Office</b>					
Accountant III	1	1	1	1	0.0%
Manager, Business Office	1	1	1	1	0.0%
Account Representative I	3	4	4	4	0.0%
Account Representative II	5	4	4	4	0.0%
Account Representative III	2	2	2	2	0.0%
Total	12	12	12	12	0.0%

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2012 - 2013 ANNUAL BUDGET**

**DETAILED PERSONNEL ROSTER**

Position Title	Actual Fiscal Year 2010 - 2011	Adopted Budget 2011 - 2012	Adjusted Budget 2011 - 2012	Adopted Budget 2012 - 2013	% Change Adopted '13 from Adopted '12
<b>Civic Center</b>					
Accountant I	1	1	1	1	0.0%
Accountant II	0	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	2	2	0.0%
Clerk, Administrative III	1	0	0	0	N/A
Worker, General Maintenance I	1	1	1	1	0.0%
Worker, General Maintenance II	7	6	6	6	0.0%
Worker, General Maintenance III	2	0	0	0	N/A
Foreman, General Maintenance	1	4	4	4	0.0%
Worker, Trades IV	1	1	1	1	0.0%
Supervisor, Maintenance	1	1	1	1	0.0%
Total	21	21	21	21	0.0%
<b>Golf Course</b>					
Cashier	1	1	1	1	0.0%
Pro, Assistant Golf I	0	0	0	0	N/A
Superintendent, Greens	1	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	3	4	4	3	-25.0%
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	0	0	1	N/A
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	1	1	0	-100.0%
Total	12	12	12	11	-8.3%
<b>Risk Management</b>					
Attorney, Assistant City	2	2	2	2	0.0%
Secretary, Legal II	1	1	1	1	0.0%
Assistant, Administrative	0	0	0	1	
Coordinator, Benefits	1	1	1	0	-100.0%
Supervisor, Health & Safety	1	1	1	1	0.0%
Coordinator, Health & Safety	1	1	1	1	0.0%
Adjuster, Claims	1	1	1	1	0.0%
Total	7	7	7	7	0.0%
<b>Total Personnel Roster</b>	<b>871.00</b>	<b>871.00</b>	<b>871.00</b>	<b>871.00</b>	<b>0.0%</b>



**CITY OF LAKE CHARLES  
FISCAL YEAR 2012-2013 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.

**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.

**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 FUNDS:** These account for the accumulation of resources for, and the retirement of, general long-term debt principal and interest.

**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 2012-2013 ANNUAL BUDGET**

**GLOSSARY OF TERMS**

**ENTERPRISE FUND:** 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. A fee is usually charged to external users for goods or services.

**EXPENDITURES:** Decreases in net financial resources

**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.

**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 difference between assets and liabilities reported in a governmental fund.

**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)

**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 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 represent a revolving of other budgeted funds rather than a net increase in the City's total budget.

**CITY OF LAKE CHARLES  
FISCAL YEAR 2012-2013 ANNUAL BUDGET**

**GLOSSARY OF TERMS**

**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.

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

**MILLAGE:** A sum or total number of mills.

**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.

**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 various restricted revenues and related expenditures which are not readily accountable in another fund type.

**WC:** Workmen's Compensation

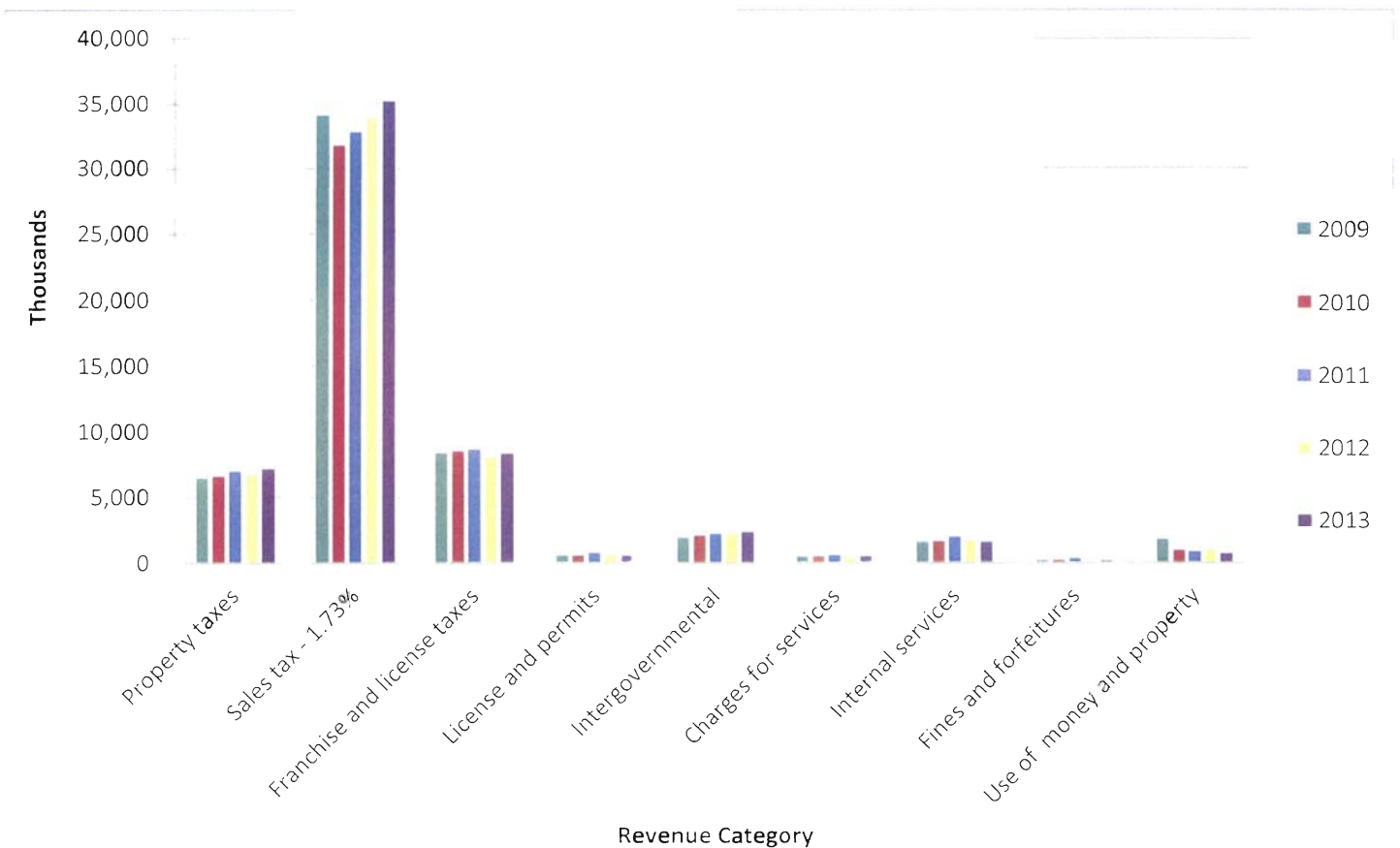
# **MISCELLANEOUS STATISTICS**

# CITY OF LAKE CHARLES

## FISCAL YEAR 2012 - 2013 ANNUAL BUDGET

### GENERAL FUND REVENUE COMPARISON

Revenue	Actual Fiscal Year 2008-2009	Actual Fiscal Year 2009-2010	Actual Fiscal Year 2010-2011	Projected Results EOY 2011-2012	Adopted Budget 2012-2013
Property taxes	\$ 6,521,530	\$ 6,643,589	\$ 7,056,124	\$ 6,842,675	\$ 7,203,950
Sales tax - 1.73%	34,187,793	31,801,654	32,862,214	34,136,289	35,292,000
Franchise and license taxes	8,457,943	8,598,250	8,673,231	8,206,033	8,390,000
License and permits	658,464	654,832	846,040	814,019	666,525
Intergovernmental	1,992,857	2,141,856	2,273,107	2,348,171	2,434,058
Charges for services	544,366	633,667	665,969	557,346	596,200
Internal services	1,614,796	1,705,536	2,039,630	1,834,587	1,660,695
Fines and forfeitures	322,462	338,073	383,268	301,033	325,800
Use of money and property	1,805,841	1,042,346	908,179	1,209,140	804,600
Total operating revenues	<u>\$ 56,106,052</u>	<u>\$ 53,559,803</u>	<u>\$ 55,707,762</u>	<u>\$ 56,249,293</u>	<u>\$ 57,373,828</u>

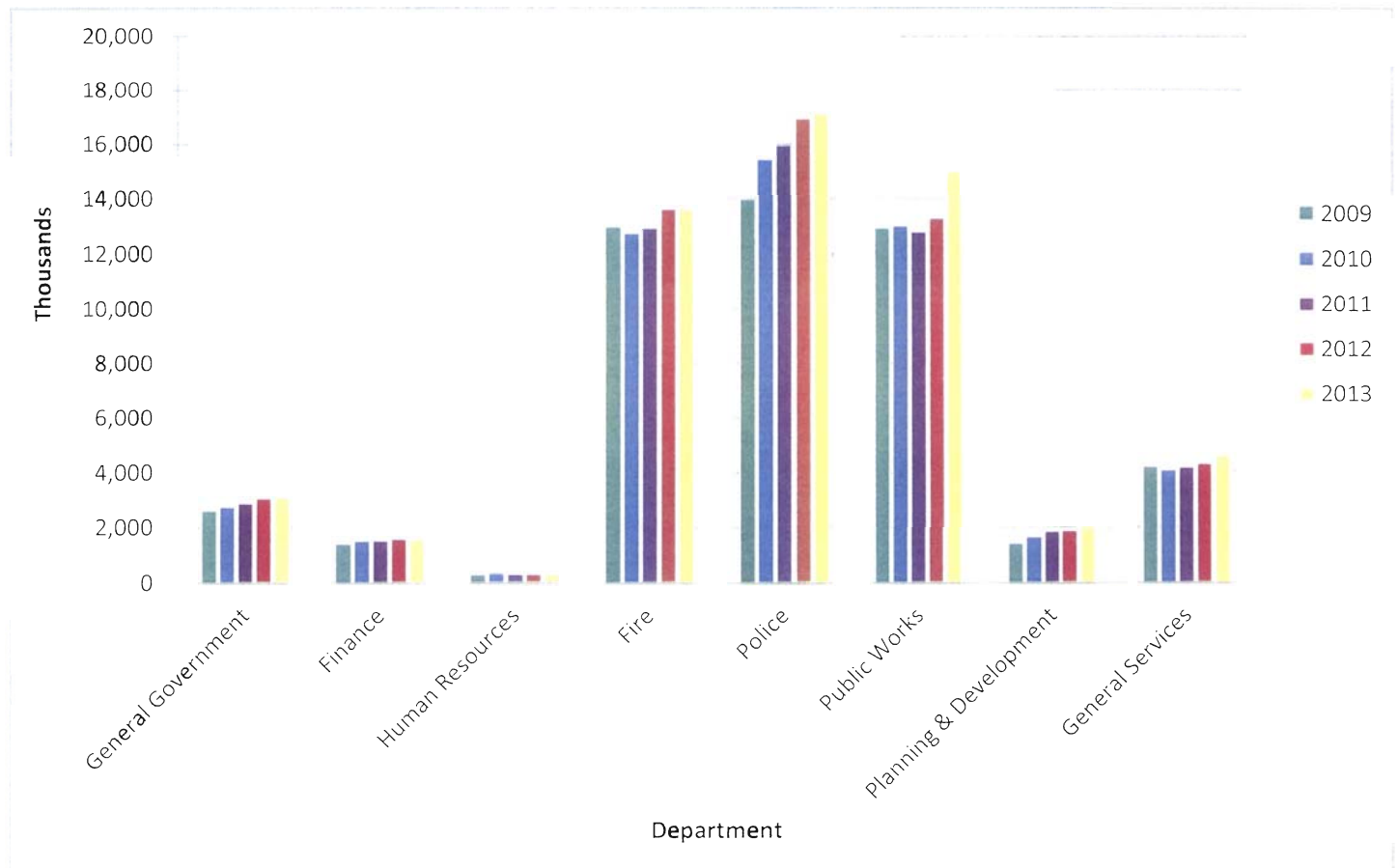


# CITY OF LAKE CHARLES

## FISCAL YEAR 2012 - 2013 ANNUAL BUDGET

### GENERAL FUND EXPENDITURE COMPARISON BY DEPARTMENT

Department	Actual Fiscal Year 2008-2009	Actual Fiscal Year 2009-2010	Actual Fiscal Year 2010-2011	Projected Results EOY 2011-2012	Adopted Budget 2012-2013
General Government	\$ 2,597,378	\$ 2,727,390	\$ 2,857,661	\$ 3,033,295	\$ 3,094,208
Finance	1,389,806	1,496,010	1,488,860	1,544,194	1,563,104
Human Resources	317,810	352,726	313,431	322,607	337,638
Fire	12,991,168	12,729,943	12,940,075	13,621,311	13,637,059
Police	13,968,353	15,414,907	15,982,659	16,924,478	17,145,862
Public Works	12,963,418	13,027,247	12,804,988	13,298,049	15,007,384
Planning & Development	1,441,237	1,644,818	1,815,148	1,877,061	2,027,097
General Services	4,199,767	4,063,229	4,168,193	4,284,969	4,629,270
Operating expenses	49,868,937	51,456,270	52,371,015	54,905,964	57,441,622
Transfers * not included below	10,109,218	4,793,493	4,603,715	4,294,927	4,220,135
Total expenditures	\$ 59,978,155	\$ 56,249,763	\$ 56,974,730	\$ 59,200,891	\$ 61,661,757

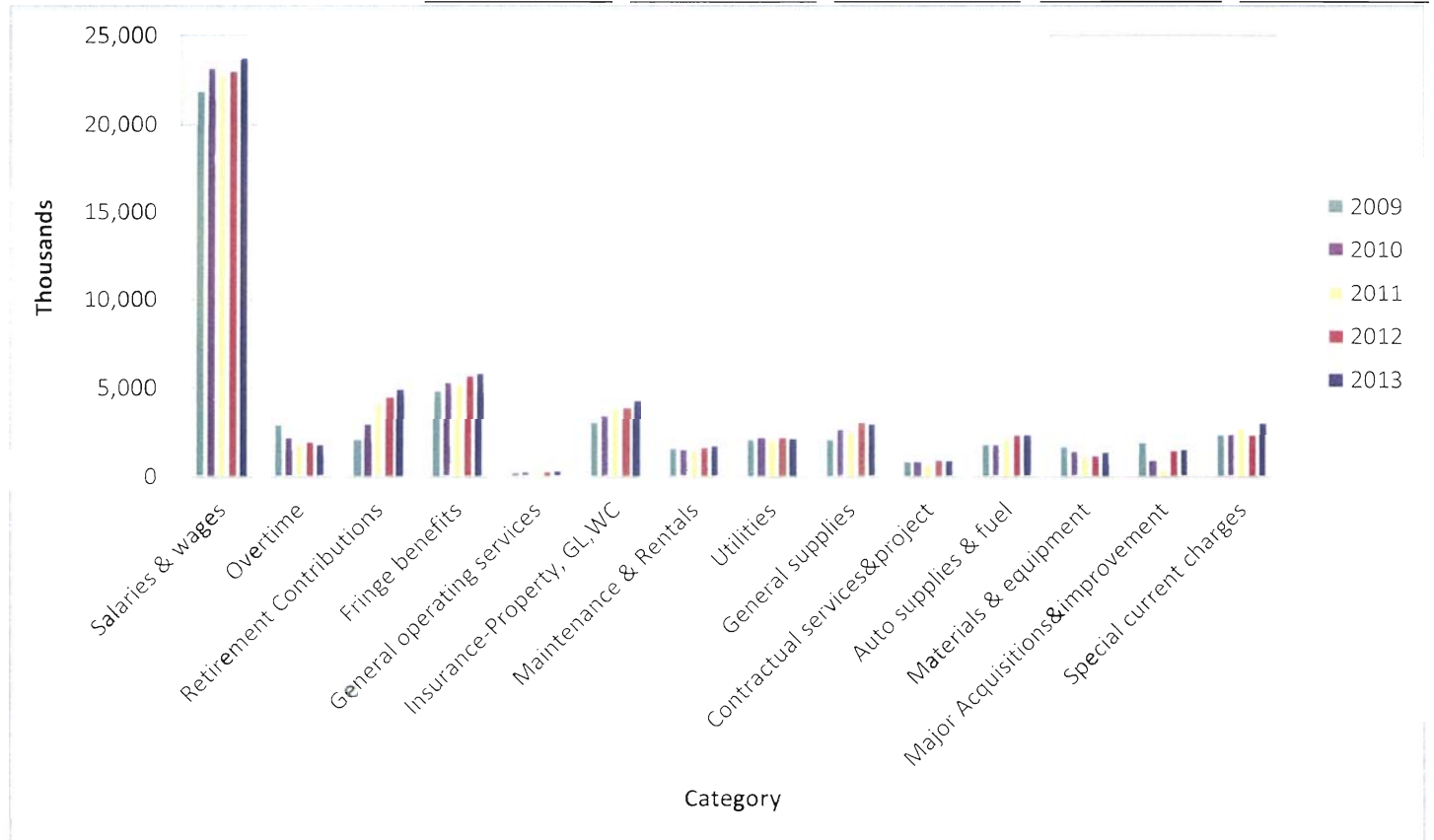


# CITY OF LAKE CHARLES

## FISCAL YEAR 2012 - 2013 ANNUAL BUDGET

### GENERAL FUND EXPENDITURE COMPARISON BY CATEGORY

Expenditure Category	Actual Fiscal Year 2008-2009	Actual Fiscal Year 2009-2010	Actual Fiscal Year 2010-2011	Projected Results EOY 2011-2012	Adopted Budget 2012-2013
Salaries & wages	\$ 21,913,041	\$ 23,155,644	\$ 22,746,904	\$ 22,991,523	\$ 23,801,755
Overtime	2,892,684	2,252,227	1,875,290	1,999,920	1,850,500
Retirement Contributions	2,139,965	2,934,508	4,164,055	4,534,808	4,971,040
Fringe benefits	4,840,847	5,288,698	5,260,019	5,644,099	5,799,930
General operating services	329,796	359,148	347,096	367,649	397,926
Insurance-Property, GL,WC	3,067,342	3,487,291	3,927,336	3,931,918	4,313,741
Maintenance & Rentals	1,656,411	1,568,452	1,589,147	1,687,204	1,765,175
Utilities	2,105,626	2,217,387	2,137,351	2,216,070	2,160,920
General supplies	2,119,928	2,639,349	2,615,362	3,054,139	2,942,300
Contractual services&project	888,013	875,088	815,392	997,395	957,675
Auto supplies & fuel	1,850,457	1,840,737	2,215,205	2,366,450	2,394,200
Materials & equipment	1,750,654	1,473,378	1,267,234	1,229,080	1,452,000
Major Acquisitions&improvement	1,912,068	949,180	508,365	1,526,373	1,603,200
Special current charges	2,388,857	2,415,183	2,812,036	2,359,336	3,031,260
Operating expenses	49,855,689	51,456,270	52,280,792	54,905,964	57,441,622
Transfers * not included below	10,122,466	4,793,493	4,693,938	4,294,927	4,220,135
Total expenditures	\$ 59,978,155	\$ 56,249,763	\$ 56,974,730	\$ 59,200,891	\$ 61,661,757

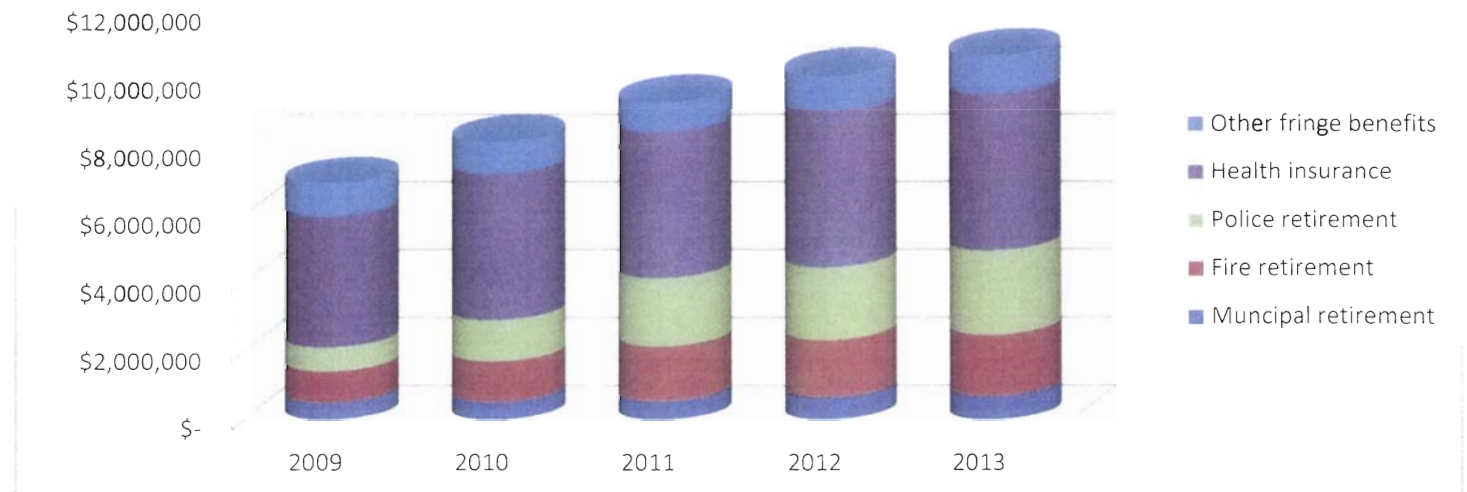
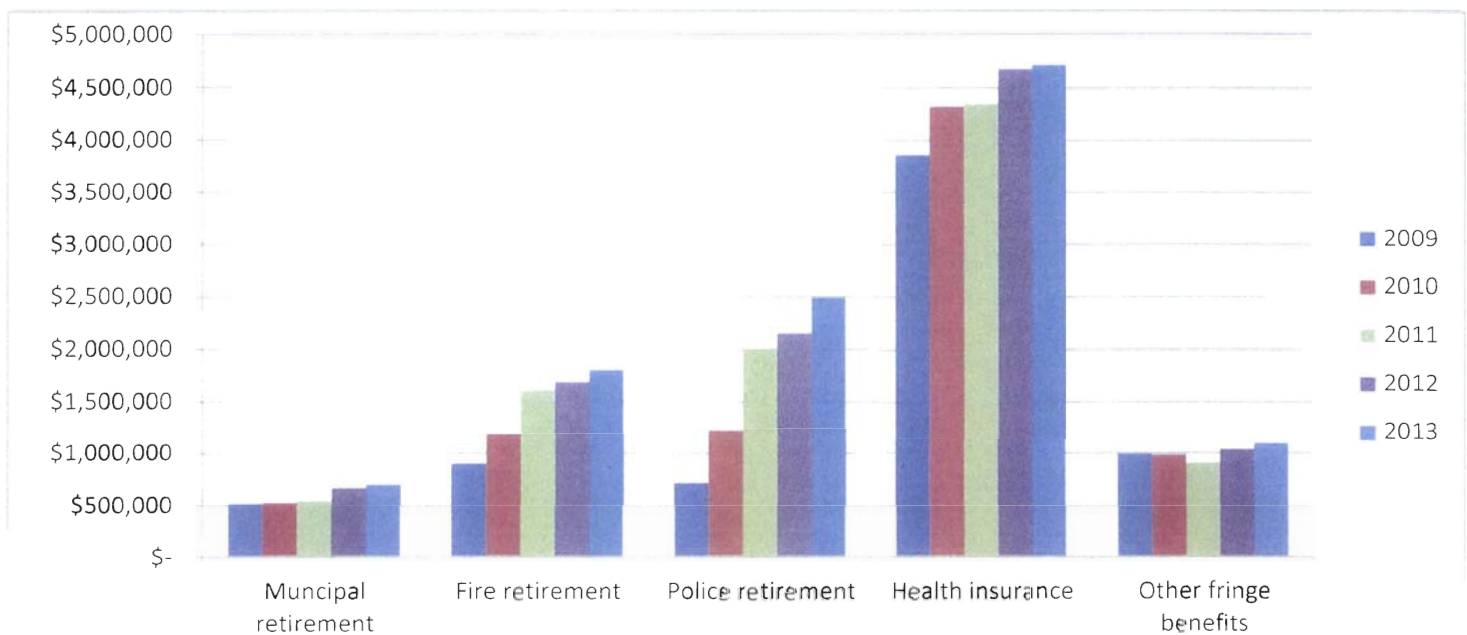




# CITY OF LAKE CHARLES FISCAL YEAR 2012 - 2013 ANNUAL BUDGET

## GENERAL FUND EXPENDITURE FRINGE BENEFIT COSTS

Fringe Benefits	Actual Fiscal Year 2008-2009	Actual Fiscal Year 2009-2010	Actual Fiscal Year 2010-2011	Adopted Budget 2011-2012	Adopted Budget 2012-2013
Municipal retirement	\$ 523,956	\$ 530,133	\$ 553,705	\$ 665,766	\$ 696,810
Fire retirement	896,791	1,183,016	1,606,797	1,674,713	1,792,430
Police retirement	719,218	1,217,553	2,011,950	2,144,500	2,481,800
Health insurance	3,857,254	4,318,680	4,346,953	4,670,883	4,708,650
Other fringe benefits	983,593	973,824	904,669	1,032,930	1,093,280
Total fringe benefit costs	6,980,812	8,223,206	9,424,074	10,188,792	10,772,970





# CITY OF LAKE CHARLES, LOUISIANA

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

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Governmental activities				
Invested in capital assets, net of related debt	\$ 152,255	\$ 168,278	\$ 185,082	\$ 160,853
Restricted	19,721	12,216	10,597	48,485
Unrestricted	57,247	64,114	60,816	64,136
Total governmental activities net assets	<u>\$ 229,223</u>	<u>\$ 244,608</u>	<u>\$ 256,495</u>	<u>\$ 273,474</u>
Business-type activities				
Invested in capital assets, net of related debt	\$ 51,800	\$ 50,605	\$ 51,436	\$ 59,165
Assigned	4,661	8,442	14,134	5,716
Total governmental activities net assets	<u>\$ 56,461</u>	<u>\$ 59,047</u>	<u>\$ 65,570</u>	<u>\$ 64,881</u>
Primary Government				
Invested in capital assets, net of related debt	\$ 204,055	\$ 218,883	\$ 236,518	\$ 220,018
Restricted	19,721	12,216	10,597	48,485
Unrestricted	61,908	72,556	74,950	69,852
Total governmental activities net assets	<u>\$ 285,684</u>	<u>\$ 303,655</u>	<u>\$ 322,065</u>	<u>\$ 338,355</u>

\* Note GASB 34 adopted in 2003.

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
\$ 200,193	\$ 204,550	\$ 216,618	\$ 223,583
42,220	30,622	60,553	51,978
48,188	62,216	31,362	44,864
<u>\$ 290,601</u>	<u>\$ 297,388</u>	<u>\$ 308,533</u>	<u>\$ 320,425</u>
\$ 66,241	\$ 67,502	\$ 68,319	\$ 66,627
555	2,363	2,851	5,584
<u>\$ 66,796</u>	<u>\$ 69,865</u>	<u>\$ 71,170</u>	<u>\$ 72,211</u>
\$ 266,434	\$ 272,052	\$ 284,937	\$ 290,210
42,220	30,622	60,553	51,978
48,743	64,579	34,213	50,448
<u>\$ 357,397</u>	<u>\$ 367,253</u>	<u>\$ 379,703</u>	<u>\$ 392,636</u>

# CITY OF LAKE CHARLES, LOUISIANA

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

	2004	2005	2006	2007	2008	2009	2010	2011
<b>Expenses</b>								
Governmental activities:								
General government	\$ 4,018,106	\$ 3,812,105	\$ 4,024,194	\$ 4,102,319	\$ 4,158,299	\$ 4,428,106	\$ 4,565,486	\$ 4,585,082
Public safety	24,747,219	26,919,170	29,515,842	28,708,138	28,400,481	30,691,441	29,211,079	28,681,562
Public works	21,492,315	20,693,262	28,642,450	24,449,739	26,341,091	26,204,810	24,948,706	30,294,422
Planning and development	2,300,829	2,308,019	2,325,223	2,729,542	3,011,317	2,420,483	2,855,462	3,195,533
General services	3,287,536	3,428,701	6,975,121	5,901,532	5,201,297	7,819,930	7,327,977	4,384,287
Community services	4,564,296	4,928,356	10,314,122	5,814,605	5,658,398	6,101,747	5,699,264	6,936,038
Interest in long-term debt	787,407	1,074,675	1,324,532	1,997,185	2,850,831	2,703,667	3,396,559	3,935,479
Total governmental activities	61,197,708	63,164,288	83,121,484	73,703,060	75,621,714	80,370,184	78,004,533	82,012,403
Business-type activities								
Civic center	2,884,374	2,987,398	2,813,459	3,101,741	3,274,154	3,265,481	3,734,478	3,575,028
Golf course	1,108,015	1,185,076	1,192,880	1,299,432	1,247,986	1,480,511	1,432,343	1,495,425
Transit	1,472,038	1,481,491	1,662,242	1,996,952	2,540,820	2,359,228	2,038,547	2,215,223
Water	6,844,008	7,045,612	7,757,623	8,144,570	8,829,630	9,139,256	8,645,421	8,948,287
Total business-type activities	12,308,435	12,699,577	13,426,204	14,542,695	15,892,590	16,244,476	15,850,789	16,233,963
Total primary government	\$ 73,506,143	\$ 75,863,865	\$ 96,547,688	\$ 88,245,755	\$ 91,514,304	\$ 96,614,660	\$ 93,855,322	\$ 98,246,366
<b>Program Revenues</b>								
Governmental activities:								
Charges for services:								
General government	\$ 4,214,680	\$ 4,188,998	\$ 4,431,182	\$ 4,874,140	\$ 4,855,947	\$ 5,126,923	\$ 5,091,090	\$ 5,432,955
Public works	4,968,936	5,516,777	5,618,552	5,691,800	8,066,296	8,215,969	9,006,678	10,317,926
Other activities	642,863	804,172	886,296	1,221,578	1,165,914	911,091	1,030,878	1,123,347
Operating grants and contributions	3,866,738	5,168,349	15,728,027	3,968,837	5,920,889	3,801,382	4,476,140	4,505,960
Capital grants and contributions	655,627	802,681	5,076,055	4,472,089	2,917,678	4,913,193	5,685,329	5,843,875
Total govtntl activity prgrm	14,348,844	16,480,977	31,740,112	20,228,444	22,926,724	22,968,558	25,240,115	27,224,063
Business-type activities:								
Charges for services:								
Civic center	911,255	845,555	533,072	932,746	915,970	1,047,163	930,113	968,296
Golf course	1,010,247	1,038,192	1,009,908	1,046,555	985,883	1,126,764	905,153	928,512
Transit	66,577	73,227	62,086	80,615	83,792	62,810	81,418	98,804
Water	6,691,436	6,898,120	6,379,993	6,286,427	6,936,227	7,586,073	8,925,396	10,333,108
Operating grants and contributions	764,235	798,193	1,287,219	1,272,010	1,157,412	1,198,730	1,307,484	1,411,923
Capital grants and contributions	-	-	5,293,304	256,761	1,213,667	1,510,505	1,698,748	736,314
Total busnss-type prgrm revens	9,443,750	9,653,287	14,565,582	9,875,114	11,292,951	12,532,045	13,848,312	14,476,957
Total primary govrnment program revenues	\$ 23,792,594	\$ 26,134,264	\$ 46,305,694	\$ 30,103,558	\$ 34,219,675	\$ 35,500,603	\$ 39,088,427	\$ 41,701,020

	2004	2005	2006	2007	2008	2009	2010	2011
Net (expense)/revenue								
Governmental activities	\$ (46,848,864)	\$ (46,683,311)	\$ (51,381,372)	\$ (53,474,616)	\$ (52,694,990)	\$ (57,401,626)	\$ (52,764,418)	\$ (54,788,340)
Business-type activities	(2,864,685)	(3,046,290)	1,139,378	(4,667,581)	(4,599,639)	(3,712,431)	(2,002,477)	(1,757,006)
Total primary government net expenses	<u>\$ (49,713,549)</u>	<u>\$ (49,729,601)</u>	<u>\$ (50,241,994)</u>	<u>\$ (58,142,197)</u>	<u>\$ (57,294,629)</u>	<u>\$ (61,114,057)</u>	<u>\$ (54,766,895)</u>	<u>\$ (56,545,346)</u>
<b>General Revenues and Other Changes in Net Assets</b>								
<b>Governmental activities</b>								
Taxes								
Property taxes	\$ 5,888,574	\$ 5,895,575	\$ 5,953,207	\$ 6,536,673	\$ 6,612,603	\$ 7,348,241	\$ 7,489,471	\$ 7,923,348
Sales taxes	36,119,596	38,271,946	47,667,615	44,710,221	45,584,783	45,149,671	41,685,781	43,127,692
Franchise taxes	4,856,252	5,099,288	6,038,709	5,821,514	6,842,265	5,446,301	5,702,863	5,787,057
Riverboat taxes	6,682,497	7,706,108	3,024,702	6,961,367	8,399,666	9,099,020	8,959,034	9,113,904
Grants and contributions not restricted to specific programs	187,044	180,156	205,557	284,017	195,018	201,846	198,471	190,806
Interest and investment earnings	1,636,726	1,680,895	3,465,720	5,258,465	4,781,799	2,638,358	1,728,068	1,089,127
Miscellaneous	1,865,920	8,330,043	2,652,685	2,902,648	3,717,359	859,064	1,206,950	2,194,144
Gain (loss) on sales of capital assets	85,290	4,700	28,100	102,703	67,296	-	-	-
Transfers	(1,315,990)	(5,100,256)	(5,767,780)	(2,124,636)	(6,378,347)	(6,554,391)	(3,060,758)	(2,746,015)
Total governmental activities	<u>56,005,909</u>	<u>62,068,455</u>	<u>63,268,515</u>	<u>70,452,972</u>	<u>69,822,442</u>	<u>64,188,110</u>	<u>63,909,880</u>	<u>66,680,063</u>
<b>Business-type activities:</b>								
Grants and contributions not restricted to specific programs	479,765	200,000	190,000	200,000	200,000	200,000	200,000	-
Interest and investment earnings	122,601	147,277	362,990	589,768	181,262	26,597	46,565	52,549
Miscellaneous	28,095	184,062	640,010	1,064,948	252,500	-	-	-
Gain (loss) on sales of capital assets	1,647	-	(1,577,138)	-	(497,393)	-	-	-
Transfers	1,315,990	5,100,256	5,767,780	2,124,636	6,378,347	6,554,391	3,060,758	2,746,015
Total business type activities	<u>1,948,098</u>	<u>5,631,595</u>	<u>5,383,642</u>	<u>3,979,352</u>	<u>6,514,716</u>	<u>6,780,988</u>	<u>3,307,323</u>	<u>2,798,564</u>
Total primary government	<u>\$ 57,954,007</u>	<u>\$ 67,700,050</u>	<u>\$ 68,652,157</u>	<u>\$ 74,432,324</u>	<u>\$ 76,337,158</u>	<u>\$ 70,969,098</u>	<u>\$ 67,217,203</u>	<u>\$ 69,478,627</u>
<b>Change in Net Assets</b>								
Governmental activities	\$ 9,157,045	\$ 15,385,144	\$ 11,887,143	\$ 16,978,356	\$ 17,127,452	\$ 6,786,484	\$ 11,145,462	\$ 11,891,723
Business-type activities	(916,587)	2,585,305	6,523,020	(688,229)	1,915,077	3,068,557	1,304,846	1,041,558
Total primary government	<u>\$ 8,240,458</u>	<u>\$ 17,970,449</u>	<u>\$ 18,410,163</u>	<u>\$ 16,290,127</u>	<u>\$ 19,042,529</u>	<u>\$ 9,855,041</u>	<u>\$ 12,450,308</u>	<u>\$ 12,933,281</u>

\* 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
2002	\$ 5,559,910	\$ 14,232,232	\$ 14,232,232	\$ 3,546,611	\$ 6,110,488	\$ 3,233,184	\$ 398,356	\$ 482,724
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

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

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Fund										
Reserved	\$ 292,332	\$ 624,873	\$ 267,009	\$ 215,028	\$ 864,493	\$ 1,999,645	\$ 3,289,392	\$ 230,186	\$ 297,834	
Unreserved	24,264,067	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
Committed										2,895,603
Unassigned										21,932,680
Total General Fund	24,556,399	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
All other governmental funds										
Reserved	7,496,774	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	8,618,629	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	33,771,557	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
Restricted										44,338,979
Committed										51,269,454
Assigned										8,388,325
Total all other governmental funds	49,886,960	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
Total all governmental funds	\$74,443,359	\$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

\* 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 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>Revenues:</b>										
Taxes	\$ 45,722,277	\$ 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
Licenses and permits	4,539,687	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
Intergovernmental	4,902,427	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
Charges for services	4,656,723	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
Fines and forfeitures	264,816	234,003	253,528	257,762	257,462	276,359	306,694	322,461	338,073	383,267
Miscellaneous	3,536,574	4,419,902	3,283,237	8,280,461	8,508,921	9,886,132	6,600,618	4,582,043	2,708,846	2,826,993
Total revenues	63,622,504	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
<b>Expenditures:</b>										
Current operating:										
General government	1,929,028	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
Finance	1,099,504	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
Human Resources	259,088	274,577	253,787	276,304	308,001	292,767	288,724	317,809	352,726	313,428
Fire	7,400,951	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
Police	9,943,674	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
Public works	13,686,621	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
Planning and development	1,946,772	2,050,593	2,257,639	2,264,326	2,095,331	2,515,448	2,805,009	2,305,258	2,596,371	3,028,735
Community services	3,366,639	3,756,893	3,731,237	3,851,337	9,707,729	5,046,085	4,667,889	4,545,957	4,780,142	4,721,208
General services	2,728,344	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
Capital projects	9,913,457	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
Debt service:										
Principal retirement	855,861	945,967	1,910,667	2,038,438	2,566,162	2,500,302	3,637,281	3,991,176	6,427,292	8,449,519
Bond issuance costs	-	-	-	-	42,978	621,817	-	-	1,414,680	147,128
Interest and fiscal charges	629,940	698,206	787,407	1,074,675	1,281,554	1,393,744	2,905,960	2,758,796	2,109,632	3,982,945
Total expenditures	53,759,879	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
Excess (deficiency) of revenues over expenditures	9,862,625	(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)
<b>Other financing sources (uses):</b>										
Transfers in	12,557,690	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
Transfers out	(13,202,657)	(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)
Issuance of debt	-	25,000,000	-	-	700,000	34,480,000	-	-	57,015,000	3,713,962
Premium on issuance of debt	-	-	-	-	-	-	-	-	2,174,886	-
Payment to refunded bonds	-	-	-	-	-	1,102,586	-	-	(17,735,000)	-
Total other financing sources(uses)	(644,967)	22,643,802	(1,949,002)	(5,458,393)	(6,367,780)	32,907,950	(6,878,347)	(8,554,391)	37,394,599	(115,091)
Net change in fund balances	\$ 9,217,658	\$ 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)
Debt service as a percentage of noncapital expenditures	3.39%	3.36%	5.11%	5.57%	5.11%	6.19%	9.59%	9.37%	11.18%	12.29%

# 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		
2002	2001	\$ 236,891,890	\$2,368,918,900	\$ 84,699,970	\$ 564,666,467	\$ 19,251,490	\$ 77,005,960	\$ 340,843,350	\$ 3,010,591,327	16.43	11.32%
2003	2002	243,210,230	2,432,102,300	91,843,990	612,293,267	18,862,920	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	73,435,920	411,067,870	3,648,622,453	16.09	11.27%
2008	2007	295,823,700	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	116,471,700	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%

Note:

(1) Ratios of assessed valuation to actual value are established by state law. Assessment ratios currently applicable to various classes of property are as follows:

- 10% - Land and residential improvements
- 15% - Commercial improvements
- 15% - Personal property
- 25% - Public Utilities

(2) All property assessments are made by the Calcasieu Parish Assessor or the Louisiana Tax Commission. Required reassessments of all properties were made in 1996, 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	Fiscal Year	City of Lake Charles			Calcasieu Parish School Board			Calcasieu Parish							
		General and	Debt	Total	General	Debt	Total	Parish	Road	Gravity	Recreation and Com	Fire	Airport Harbor &	Parish Water &	Parish
		Special Revenue	Service		Fund	Funds		Police							
		Funds	Funds		Fund	Funds	Total	Jury	Districts	Drainage	Centers	Protection	Terminal	Sewer	Total
2001	2002	16.43	0.00	16.43	19.56	25.00	44.56	45.40	4.06	5.92	0.00	12.77	9.20	14.74	92.09
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

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, 2010 and December 31, 2001  
for Fiscal Year Ended September 30, 2011 and September 30, 2002

Taxpayer	Type of Business	2011		Percentage of Total Valuation	2002		
		Assessed Valuation	Rank		Assessed Valuation	Percentage of Total Valuation	
		2010			2001	Rank	
PNK (Lake Charles) LLC	Hotel and Casino	\$40,215,570	1	8.03 %	-	-	%
Wal-Mart Stores	Retail	10,185,470	2	2.03	5,487,815	4	1.61
Entergy Gulf States Inc.	Electric utility	7,714,940	3	1.54	4,232,530	5	1.24
Bell South Telecommunications	Telephone	4,834,190	4	0.97	9,797,110	2	2.87
Capital One NA * Hibernia in 2002	Bank	4,782,600	5	0.96	7,180,850	3	2.11
Women's & Children's Hospital	Hospital	5,142,320	6	1.03	-	-	-
Carboline Company	Wholesale	3,938,500	7	0.79	-	-	-
JP Morgan Chase Bank NA * Bank One in 2001	Bank	3,713,900	8	0.74	3,187,090	7	0.94
Cameron State Bank	Bank	2,732,560	9	0.55	-	-	-
Northrop Grumman Tech	Aircraft	2,183,420	10	0.44	-	-	-
Harrah's Entertainment Inc * Players in 1998	Riverboat Casino	-	-	-	12,591,830	1	3.69
Xsepdus	Telecommunications	-	-	-	3,704,730	6	1.09
US Unwired	Telecommunications	-	-	-	2,599,010	8	0.76
Simon Debartolo Group *Simon, Melvin & Associates in 2001	Real Estate Agent	-	-	-	2,448,520	7	0.72
Lowe's	Retail	-		-	2,244,690	10	0.66
		\$85,443,470		17.06%	\$53,474,175		15.69

2010 Total city valuation: \$500,785,530

2001 Total city valuation: \$340,843,350

# CITY OF LAKE CHARLES, LOUISIANA

Sales Tax Rates  
Direct and Overlapping Governments  
Last Ten Fiscal Years

Calendar Year	Fiscal Year	City of Lake Charles							Calcasieu Parish			State of Louisiana		
		General Fund	Dedicated 1%				Employee's Pay	School Board		Law Enforcement	General	Tourism Promotion	Total	
			General Fund		Waste Water	Recreation		Capital Project	Salaries					
			Public Safety	Public Works										
2001	2002	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%
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%

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

# CITY OF LAKE CHARLES, LOUISIANA

Principal Sales Taxpayers

Tax Year June 30, 2011 and June 30, 2005

for Fiscal Year Ended September 30, 2011 and September 30, 2005

Type of Business	2011			2005		
	Tax Paid	Rank	Percentage of Total Valuation	Tax Paid	Rank	Percentage of Total Valuation
Retail	\$5,422,475	1	12.68%	\$5,287,093	1	13.77%
Government	1,887,110	2	4.41%	2,541,536	2	6.62%
Hotel and Casino	1,179,998	3	2.76%	-	-	-
Grocery	750,747	4	1.76%	719,611	4	1.87%
Building supply	702,132	5	1.64%	744,603	3	1.94%
Retail	670,242	6	1.57%	412,551	9	1.07%
Health Care	646,602	7	1.51%	497,147	8	1.29%
Health Care	623,583	8	1.46%	588,432	5	1.53%
Retail	506,514	9	1.18%	396,821	10	1.03%
Grocery	489,722	10	1.15%	498,779	7	1.30%
Building supply	-	-	-	513,543	6	1.34%
	<u>\$12,879,125</u>		<u>30.13%</u>	<u>\$12,200,116</u>		<u>31.77%</u>

2011 Total sales tax: \$ 42,751,774

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

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

**CITY OF LAKE CHARLES, LOUISIANA**  
Ratio of General Bonded Debt Outstanding  
Last Ten Fiscal Years

Fiscal Year	Pension Refunding Bonds	LCDA Sewer Bonds	LCDA Sewer Refunding Bonds	Deferred Amount LCDA Sewer Refunding Bonds	Bonded Debt				Total Bonded Debt	Loans					Percentage of Personal Income	Per Capita
					2007 LCDA Public Improvement Bonds	Deferred Amount 2007 LCDA Public Improvement Bonds	2010 LCDA Public Improvement Bonds	Deferred Amount 2010 LCDA Public Improvement Bonds		DEQ Loan	Lake Charles City Court Building	Total Loans Debt				
2002	\$ 10,375,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,375,000	\$ -	\$ -	\$ -			0.47%	\$ 145
2003	9,735,000	25,000,000	-	-	-	-	-	-	34,735,000	-	-	-			1.57%	484
2004	9,060,000	24,285,000	-	-	-	-	-	-	33,345,000	-	-	-			1.51%	465
2005	8,345,000	23,515,000	-	-	-	-	-	-	31,860,000	-	-	-			1.44%	444
2006	7,585,000	22,715,000	-	-	-	-	-	-	30,300,000	-	-	-			1.37%	422
2007	6,775,000	21,880,000	-	-	34,480,000	1,084,210	-	1,084,210	65,303,120	-	-	-			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	-	-	32,495,000	973,952	-	973,952	59,247,904	-	-	-			2.50%	876
2010	4,055,000	-	16,175,000	434,234	30,970,000	918,823	39,280,000	1,671,027	95,481,084	-	-	-			3.69%	1,298
2011	3,005,000	-	14,905,000	392,021	29,695,000	863,694	37,705,000	1,570,765	88,136,490	918,201	3,000,000	3,918,201			3.60%	1,279

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 100 for personal income and population data.

# CITY OF LAKE CHARLES, LOUISIANA

## Computation of Legal Debt Margin

Last Ten Fiscal Years

(amounts expressed in thousands)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Debt limit	\$42,461	\$43,744	\$44,362	\$46,601	\$47,601	\$44,185	\$51,710	\$50,314	\$49,305	\$ 50,314
Total net debt applicable to limit	0	0	0	0	0	0	0	0	0	0
Legal debt margin	<u>\$42,461</u>	<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>\$50,314</u>	<u>\$49,305</u>	<u>\$ 50,314</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 2009

(amounts expressed in thousands)

Assessed value	\$500,786
Add back: exempt real property	<u>2,367</u>
Total assessed value	<u>\$503,153</u>
Debt limit (10% of total assessed value)	\$ 50,314
Total outstanding General Obligation Bonds of City of Lake Charles	<u>-</u>
Legal capacity of City of Lake Charles for General Obligation Bonds	<u>\$ 50,314</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 \$88,136,490 outstanding bonded debt at September 30, 2011. 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 (amts in thousands)	Capita Personal Income (1)	Median Age	City School Enrollment (K-12 Grades)	City School Enrollment (K-12 Grades)	City School Enrollment (K-12 Grades)	Percentage Rate
2001	71,757	\$ 2,208,250	\$ 30,774	35.3	13,830	2,907	16,737	5.4 %
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

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 2011 and 2002

Employer	2011				2002		
	Type of Business	Number of Employees	Rank	Percentage of Total MSA	Number of Employees	Rank	Percentage of Total MSA
Calcasieu Parish School Board	Education	5,000	1	5.6%	4,000	1	4.6%
L'Auberge Du Lac	Gaming	2,400	2	2.7%	-	-	-
Turner Industries	Fabrication	1,500	3	1.7%	2,000	3	2.3%
Seacore Marine	Marine Services	1,500	4	1.7%	-	-	-
PPG Industries	Basic Chemical	1,250	5	1.4%	1,625	8	1.9%
Lake Charles Memorial Hospital	Health Care	1,194	6	1.3%	1,700	7	2.0%
Citgo Petroleum	Oil Products	1,169	7	1.3%	1,865	6	2.2%
Isle of Capri Casino	Gaming	1,155	8	1.3%	2,000	4	2.3%
Calcasieu Parish Sheriff's Office	Police Protection	835	9	0.9%	-	-	-
City of Lake Charles	Government	820	10	0.9%	-	-	-
Christus St. Patrick's Hospital	Health Care	-	-	-	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>16,823</u>		<u>18.9%</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 Calcsieu Parish

	2011	2002
Total employment: Calcasieu Parish	88,789	86,478



# CITY OF LAKE CHARLES, LOUISIANA

## Operating Indicators by Function Last Ten Fiscal Years

Function	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General government/services										
* Legal: Requests for legal action								239	199	90
Printing/communications										
* Number of mail pieces metered								67,550	72,701	78,531
Risk Management										
* Accident reports/Investigations	428	622	523	452	607	595	626	544	632	443
* Claims	356	501	414	320	307	302	277	178	289	208
Finance/includes Water Business										
Checks issued	13,247	15,126	12,566	14,641	15,235	15,553	15,356	15,543	14,760	14,927
* Occupational licenses processed	4,415	4,446	4,473	4,415	4,391	4,177	4,048	4,169	4,268	4,300
Purchase orders processed	4,882	4,357	3,943	3,990	3,589	4,044	3,738	3,290	2,881	2,785
Water: number of customers	27,399	27,760	28,611	27,605	26,889	28,422	28,147	28,124	28,886	28,775
Water: Average daily consumption (millions of gallons per day)	9.95	9.62	11.04	12.87	11.35	9.53	10.79	9.33	8.87	9.05
Human Resources										
* Applications received	989	1,103	1,189	1,108	926	725	711	961	1,000	1,327
* New hires	332	284	328	368	374	436	483	462	425	432
* Employee Health Fair Participation		50	NA	295	250	238	268	285	300	320
Public safety										
* Fire: Calls for service							2,561	2,588	2,790	2,863
* Fire: Code inspections					2,775	3,194	4,671	3,594	4,465	7,305
Police: Calls for service	122,091	126,670	105,858	111,788	108,232	96,659	93,886	90,995	96,732	107,100
Public works										
Solid Waste										
* Tons garbage collected						29,320	26,324	26,320	25,814	24,515
* Tons incinerated						2,146	3,338	2,322	2,905	4,857
* Tons trash collected						18,869	10,682	9,583	7,930	5,957
* Streets: Work orders						960	647	1,289	1,863	2,708
* Transit: Bus riders						188,175	178,889	175,875	190,834	219,802
* Vehicle Maintenance: Work orders						5,815	3,530	4,291	5,867	5,689
* Waste water: Work orders						4,584	3,337	9,508	11,100	5,490
Planning and development										
Building permits issued	5,075	5,229	5,152	6,384	9,438	6,287	4,053	4,162	6,375	6,073
Community Development										
* Down Payment Assistance					9	21	22	17	22	15
* Rehab/Reconstruction					7	15	8	8	9	12
* Capital Projects					2	6	6	3	0	2
Community Services										
Recreation and parks										
* Athletic teams								279	292	311
* Summer camp attendance						460	470	219	153	472
* Civic Center: Events						309	356	377	358	368
* Golf Course: Rounds of golf				40,019	39,498	34,221	32,969	36,464	23,852	31,900
Art Center/museum										
* Art exhibits							13	9	11	16
** Concerts/Events							43	35	359	119

Source: Various city departments

\* Prior year statistics not available.

\*\* Includes all rentals beginning 2010

# CITY OF LAKE CHARLES, LOUISIANA

## Capital Asset Statistics by Function

Last Ten Fiscal Years

Function	Fiscal Year									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Public safety										
Fire Stations in City limits	7	7	8	8	8	8	8	8	8	8
Fire Stations outside City limits									2	2
Police:										
Stations	4	4	4	4	4	4	4	4	4	4
Patrol Units	82	85	90	90	90	90	92	92	92	92
Public works										
Solid Waste/Recycling										
Collection trucks	16	16	24	24	22	33	32	30	34	32
Streets										
Streets (miles)	483	483	483	483	483	460	460	460	460	460
*   Streetlights					9,229	9,285	9,285	9,285	9,285	9,285
*   Traffic Signals					64	64	66	66	66	66
Transit										
*   Public Buses	8	8	8	8	8	7	7	7	7	7
*   Para-transit buses	2	2	2	2	2	2	2	4	4	4
Trolley	0	0	0	0	0	0	0	0	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
Water utility										
*   Water mains (miles)					410	450	455	458	458	460
*   Fire hydrants					2500	2800	2820	2850	2850	2900
*   Maximum daily capacity (millions of gallons per day)					23	22	22	22	22	22
Community Services										
Recreation and parks										
Park acreage	453	453	453	256	256	256	256	466	466	466
Parks	34	34	34	34	34	34	34	34	34	34
Swimming Pools	2	2	2	2	2	2	2	2	2	2
Spray parks	1	1	1	1	1	1	1	3	2	2
Tennis courts	6	6	6	6	6	6	17	17	17	17
Community Centers	13	13	13	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	1	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 Multi-sports 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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