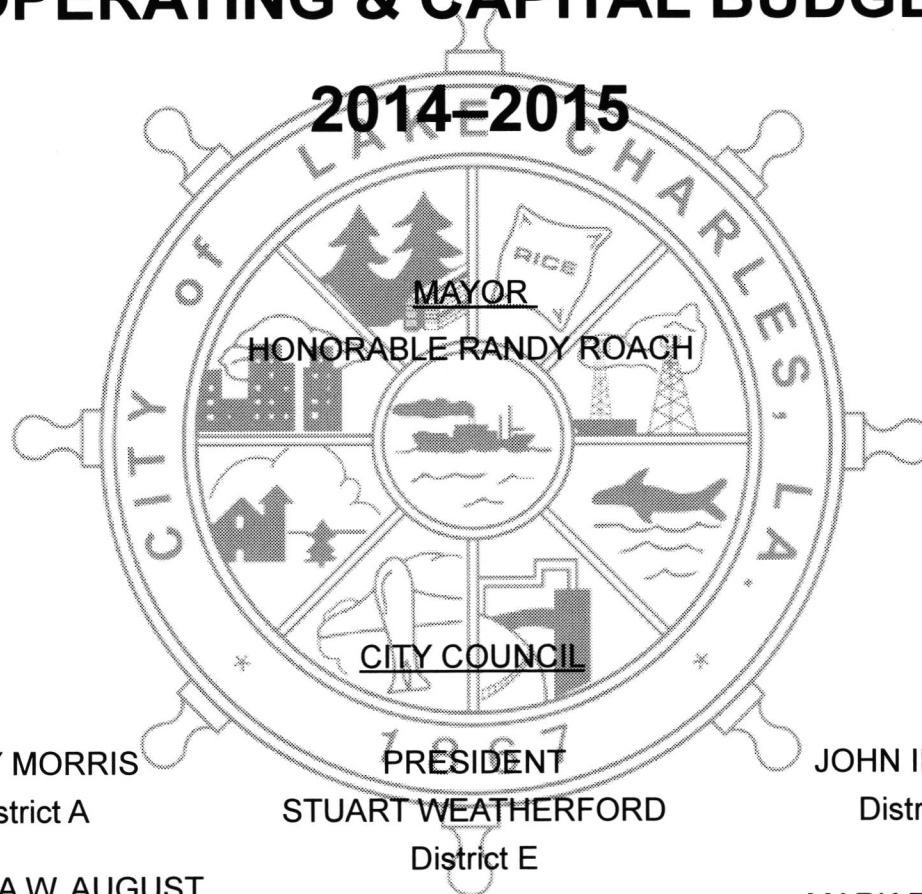


CITY OF LAKE CHARLES, LOUISIANA

# **ADOPTED OPERATING & CAPITAL BUDGET**

**2014-2015**



MAYOR

HONORABLE RANDY ROACH

CITY COUNCIL

PRESIDENT

MARY MORRIS  
District A

STUART WEATHERFORD  
District E

JOHN IEYOUB  
District D

LUVERTHA W. AUGUST  
District B

MARK ECKARD  
District G

RODNEY GEYEN  
District C

VICE-PRESIDENT  
DANA CARL JACKSON  
District F

Prepared By: Finance Administration

Karen D. Harrell, Director of Finance

September 2014

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**CITY OF LAKE CHARLES  
2014-2015 ANNUAL BUDGET**

**ELECTED CITY OFFICIALS**

---

|                               | <u>PRESENT TERM<br/>BEGINS</u> | <u>PRESENT TERM<br/>EXPIRES</u> | <u>BEGAN AS<br/>MEMBER</u> |
|-------------------------------|--------------------------------|---------------------------------|----------------------------|
| <u>MAYOR</u>                  |                                |                                 |                            |
| Randy Roach                   | July 1, 2013                   | June 30, 2017                   | May 2000                   |
| <u>CITY COUNCIL</u>           |                                |                                 |                            |
| Stuart Weatherford, President | July 1, 2013                   | June 30, 2017                   | July 2005                  |
| Dana Carl Jackson, Vice Pres. | July 1, 2013                   | June 30, 2017                   | July 2005                  |
| Luvertha August               | July 1, 2013                   | June 30, 2017                   | January 2008               |
| Rodney Geyen                  | July 1, 2013                   | June 30, 2017                   | July 1997                  |
| Mark Eckard                   | July 1, 2013                   | June 30, 2017                   | July 2009                  |
| Mary Morris                   | July 1, 2013                   | June 30, 2017                   | July 2013                  |
| John Ieyoub                   | July 1, 2013                   | June 30, 2017                   | July 2009                  |
| <u>CITY JUDGES</u>            |                                |                                 |                            |
| Thomas P. Quirk               | January 1, 2009                | December 31, 2014               | January 1, 1979            |
| John S. Hood                  | January 1, 2009                | December 31, 2014               | January 1, 1985            |
| <u>WARD 3 MARSHAL</u>         |                                |                                 |                            |
| Joseph Alcede III             | January 1, 2009                | December 31, 2014               | November 16, 2004          |

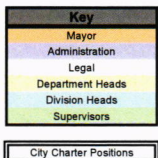
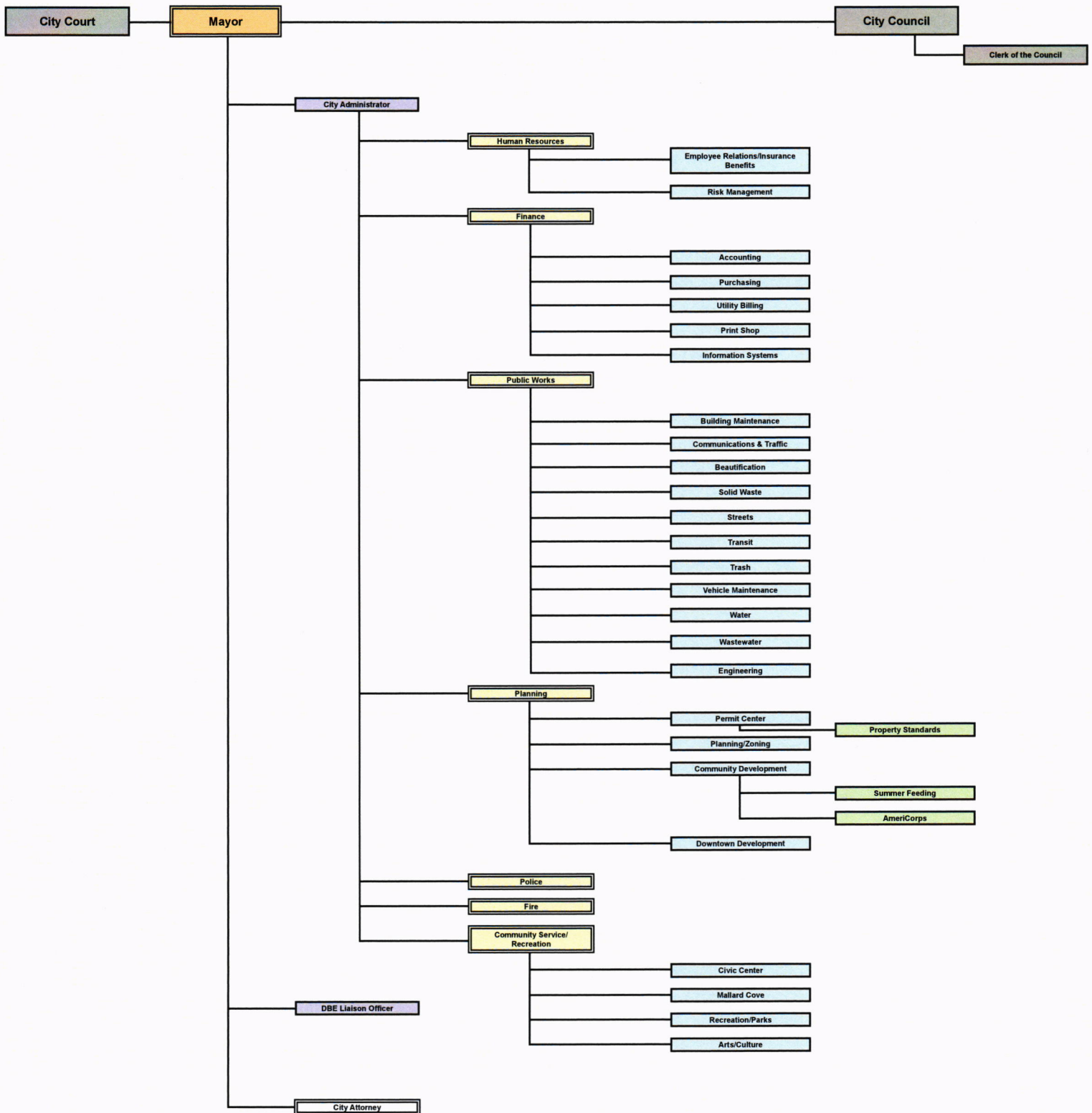
**CITY OF LAKE CHARLES  
2014-2015 ANNUAL BUDGET**

**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       |
| 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, 2013**

*Jeffrey R. Enos*

Executive Director

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014-2015 ANNUAL BUDGET**

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**CITY OF LAKE CHARLES  
FISCAL YEAR 2014-2015 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, 2014

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

RE: Fiscal Year 2014 – 2015 Operating and Capital Budget

Dear City Council Members:

Attached is the proposed Operating and Capital Budget for the 2014 - 2015 fiscal year, which is submitted for your review and consideration as provided under Article VI, Section 6-03 of our Home Rule Charter.

Our area of the state is projected to experience unprecedented growth during the next five to seven years. During this time period over \$70 billion in projects are projected, primarily in the industrial complex of Calcasieu Parish and along the ship channel in Cameron Parish. The SWLA Economic Development Alliance recently summarized these projects. Please refer to "Exhibit A" in the Exhibits section for the information included in their report.

While this is certainly good news for our community, it does present us with some unique challenges in terms of handling the economic growth and development that will directly impact the metropolitan area of the City.

### **Current Financial Outlook**

We have discussed for many years the fact that the City's sales tax levy is one-quarter cent less than any other area of the parish. Given the continued budget restraints, the administration has asked the City Council to consider, at the August 20<sup>th</sup> meeting, a resolution to place a proposition on the December 6, 2014 ballot to levy a quarter cent sales tax. The tax would generate approximately \$5.6 million annually and would be used for operational and capital needs of the City. The following discussion of the General Fund will outline the need for the additional funding.

Sales tax, the City's largest revenue source, increased by 3.5% in FY 2013 to \$46.4 million. We project collections in the current fiscal year will be \$48.4 million, an increase of 4.2% in actual sales tax revenue. The total FY 2015 projection of \$50.6 million is a 4.5% increase, with \$38.9 million going into the General Fund.

General Fund operating expenditures and subsidies to other funds in fiscal year 2013 totaled \$59 million. Operating revenues were \$58 million; however due to transfers to the General Fund from other internal sources of \$1.6 million, the General Fund ended fiscal year 2013 with a \$500,000 surplus.

CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 BUDGET MESSAGE

Our current FY 2014 budget had an adopted total deficit of \$2.36 million. As in previous years, revenues are slightly higher than projected and the department expenditures will fall below budget, resulting in the projection of a balanced budget at year end.

However, in FY 2014 the General Fund will receive \$1.7 million from the Riverboat and Health Insurance Funds. Without these transfers we would experience a budget deficit for the current fiscal year.

The proposed budget for FY 2014-2015 includes a projected deficit of \$2.1 million. Additionally, \$709,797 will be funded from reserves for the first installment of a \$2.1 million settlement for the Police's Supplemental Pay lawsuit. The remaining balance will be paid in the next 3 subsequent fiscal years. The estimated ending General Fund balance for FY 2015 is \$23 million which is 35% of operating expenditures and transfers. The City's target fund balance ratio is 30% or \$19.7 million.

City revenues declined significantly in 2010 as a result of the national recession. At that time fund balance reserves equaled 46% of operating expenditures and transfers. Since that time fund balance reserves have decreased somewhat due in part to the \$3 million Firefighter's Supplemental Pay lawsuit settlement.

Pension contributions into the state run retirement systems continue to be a drain on the City's finances. Without the increase of this single fringe benefit over the past several years, the City's fiscal condition would be much less challenging. Retirement contributions for FY 2015 are budgeted at \$5.8 million which compares to \$2.9 million in FY 2010 (an increase of nearly \$3 million).

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

The primary focus of our initial budget discussion centers on the General Fund since it is used for the general operations of the City. This is the City's primary source of funds to cover the expenses of General Government, Finance, Human Resources, Fire, Police, Public Works, Planning and Development and other general services.

Wastewater and Recreation are special revenue funds which account for various restricted revenues and related expenditures. Grant funds such as Community Development, Summer Food Service Program and Americorps are accounted for in individual special revenue funds.

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

The City operates two internal service funds: 1) Risk Management Fund which includes coverage for property, auto, general liability and workmen's compensation insurance; and 2) Employee Insurance Fund which accounts for employee health benefits. The City retains most of the risk for insurance coverage.

CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 BUDGET MESSAGE

**General Fund**

**Overview**

The proposed FY 2015 operating budget contains an anticipated operating deficit of \$2,143,372 to be drawn from projected reserves of \$26 million. An additional \$709,797 will be used for the lawsuit settlement, resulting in an estimated ending fund balance in the General Fund of \$23 million at fiscal year-end 2015. This projected ending balance is above the targeted minimum ending balance of \$19.7 million. This targeted balance is based on the City's policy of maintaining reserves of 30% of budgeted expenditures and non-capital transfers.

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

The current year budget has not yet been formally amended from the originally adopted budget. While the total budgeted operating expenditures will not be increased, an amendment will be needed (as required by ordinance) to cover certain increases in expenditures at the department level, primarily in the Fire Department due to additional overtime costs.

When the City's revenues declined in 2010 we elected to fund capital equipment for the General Fund from a portion of Riverboat Gaming Funds. In 2012, in an effort to avoid increased health insurance premiums for our employees, we transferred excess funds from the Employee Health Insurance Fund to subsidize the General Fund. We also transferred money to cover major improvements to our facilities from the Facility Renewal Fund. As of FY 2014, \$6 million has been used to subsidize General Fund expenditures. We have budgeted another \$1.1 million into the General Fund for FY 2015 from gaming revenues and Facility Renewal Funds. We have not budgeted any transfers from the Employee Health Insurance Fund.

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

**Discussion of General Fund Revenues**

The proposed FY 2014-2015 General Fund revenues of \$62,222,321 reflect an increase of 4.7% when compared to the adopted FY 2014 revenues of \$59.5 million.

**Sales Tax:**

Sales tax revenues of \$38.9 million account for 62% of all General Fund revenues. These revenues have increased by 5.5% compared to the first nine months in FY 2013. Revenues are projected to remain flat for the next three months for a total of \$37 million. Accordingly, the sales tax projection for next fiscal year is an increase of 4.6% over the



**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 – 2015 BUDGET MESSAGE**

FY 2014's projection. We believe that these numbers are realistic, given the economic development initiatives in the upcoming months.

**Property Tax:**

Proposed property tax revenue of \$7.9 million will account for 12.8% of all General Fund revenues in FY 2015. The City collected \$7.2 million in FY 2013. The current year collections increased by 5.6% to \$7.6 million. Overall millages for the City have been levied at 15.35 mills for the past six years and will remain at that rate for the next two years.

**Franchise and License Taxes:**

Franchise and license taxes of \$8.6 million make up nearly 14% of General Fund revenue. The electric franchise tax, which makes up 50% of this category, has had significant fluctuations the last several years which has made it difficult to project revenue from this source. This revenue item is projected to exceed budget projections by \$500,000 in the current fiscal year. There has been a slight increase in revenue during the first three quarters for this item although the gas franchise tax has decreased. Total franchise revenues are budgeted at \$5.4 million for FY 2015. Also included in this category is the occupational and insurance licenses tax. The annual payment is based on a business's sales history. The proposed budget amount of \$3.1 million has not changed from the current year's projected figure.

**Other Revenues:**

Licenses and permits are increased in the current fiscal year primarily due to a one-time payment of \$200,000 for the building permit for the new casino. It is projected that this category will continue to increase due to construction in the housing industry that will be necessary to support the influx of workers anticipated in the next few years. 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:**

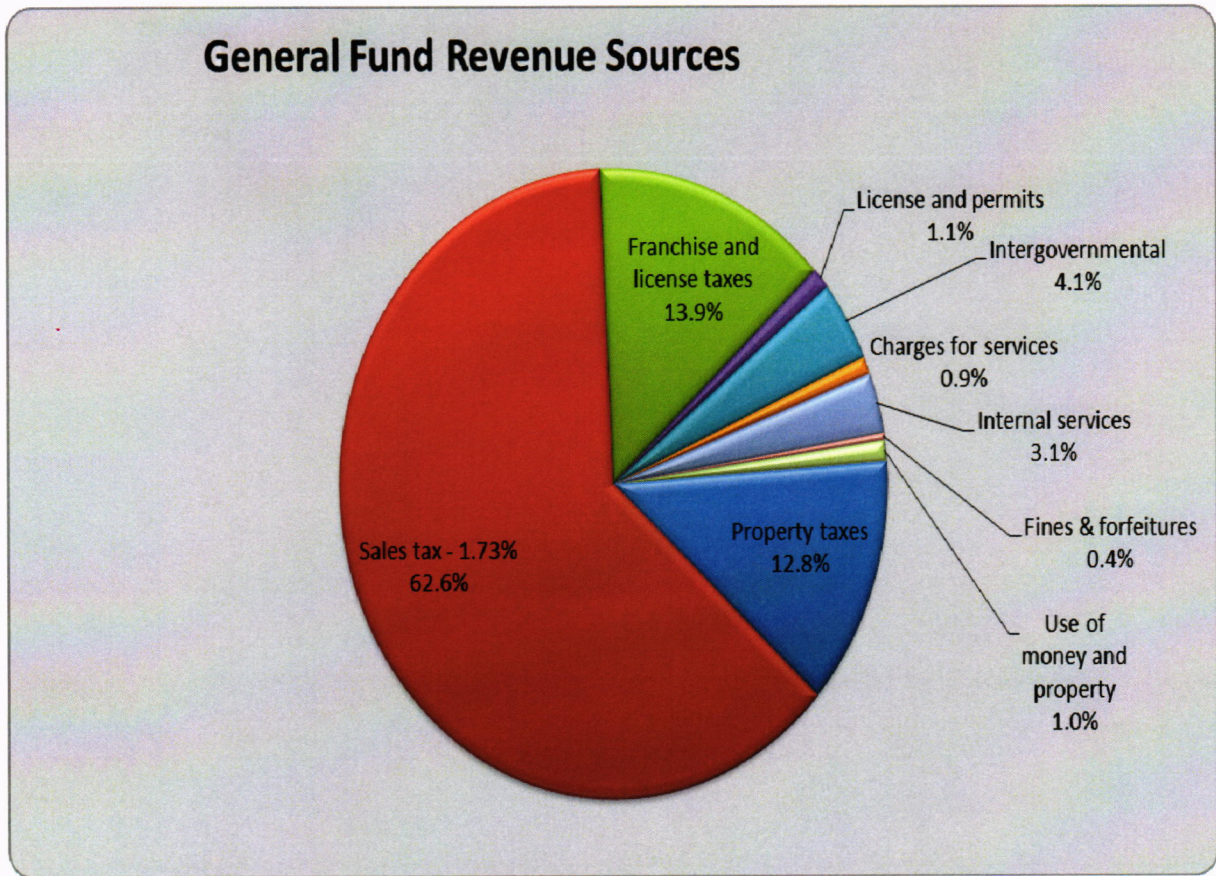
This category includes a transfer of up to \$980,000 from the Riverboat Gaming Fund, which is 10% of projected gaming tax proceeds. The City began this transfer in 2010 to help finance the cost of acquisition of major capital equipment in the Public Works Department. Capital expenditures for large trucks and special purpose vehicles purchased for the Public Works Department have traditionally been funded by General Fund revenues. We have previously used gaming revenues to cover the capital cost of new fire trucks as part of the Capital Budget.

A transfer of \$750,000 from the Employee Health Insurance Fund was included in the FY 2013 and FY 2014 budgets. Approximately 75% of the revenues in that fund come from health insurance premiums paid by the General Fund. The reductions in claims expenses in fiscal years 2010 and 2011 resulted in an increase in reserves of more than \$5 million. Claims increased by 19% in FY 2012 and have remained at that level through the current year. Although there are still sufficient premiums to cover the expenses, we are not budgeting a transfer to the General Fund in FY 2015. The City has not raised

CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 BUDGET MESSAGE

health insurance premiums since a 5% increase in January 2011 but has budgeted an increase in premiums effective January 1, 2015. Claims cost over the next several months will determine the amount of the premium increase.

The FY 2014 budget included a transfer of \$375,000 from the Facility Renewal Fund, but the planned capital improvement projects are still under review and the funds will not be transferred this year. \$200,000 needed for repairs to a fire station is reappropriated in the FY 2015 budget.



**Discussion of General Fund Expenditures**

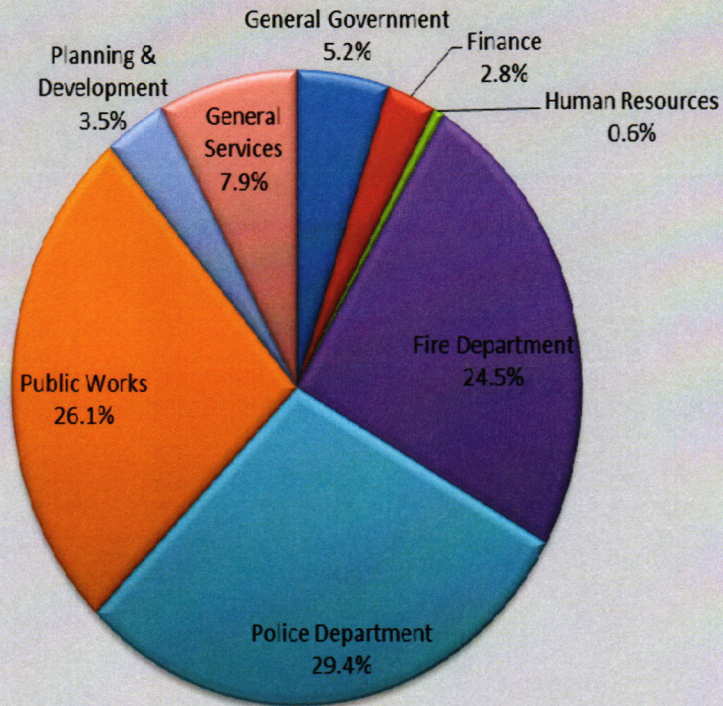
General Fund operating expenditures are budgeted at \$61,424,688, a 3% increase from the adopted operating expenditure budget for FY 2014 of \$59.7 million.

The Fire and Police Departments account for more than half of the City's operating expenditures (54%). When you include expenditures for the Public Works Department, those three areas of operation account for 80% of the General Fund's operating expenses.



CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 BUDGET MESSAGE

### General Fund Expenditures by Department



An additional \$4.1 million is budgeted for operating and debt service transfers to other funds. To fulfill the requirements of the settlement agreement for the Police's Supplemental Pay lawsuit, an additional \$709,797 will be transferred to the Risk Management Fund. The entire \$2.1 million settlement amount will be recorded as an expense in FY 2015. An estimated \$475,000 will be transferred in each of the next three years from General Fund reserves.

The total proposed General Fund budget for FY 2014-2015 is \$66,255,490. This total reflects an increase of 3.7% from the FY 2014 adopted budget of \$63,922,612. The projected expenditures of \$62 million for FY 2014 reflect a savings of \$1.6 million under budget, mostly in the Public Works Department due to vacant positions and the deferral of material and equipment purchases.

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

#### Personnel Summary:

- The cost of salaries and fringe benefits account for 60% of the General Fund's operational expenses. The Pay Plan for non-public safety employees has not been adjusted since 2008.
- The Pay Plan for public safety employees was adjusted in 2009.



CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 BUDGET MESSAGE

- The City is conducting a salary study and is reviewing the City's current job classifications.
- Although various departments have expressed the need for additional personnel, the City has maintained the same allotment of full time employees since the reduction of 30 positions in 2011.
- All eligible employees have received an annual two percent longevity increase. Health insurance premiums have not increased for the last several years. As noted elsewhere in this budget message, retirement contributions have increased significantly since 2009.

**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, including non-public safety employees. No other increase in salaries is budgeted. The proposed total salaries and other compensation dollars increased by 1% over current adopted figures.
- Wages are paid to part time and temporary employees that do not receive any fringe benefits. The City recently raised the hourly rate for these employees from minimum wage to \$8.25. The City pays nearly \$2 million to this category of employees; one-half of this amount is paid from the General Fund. The City is currently reviewing the Affordable Care Act which may mandate health insurance for these employees. This could cost the City an additional \$300,000 - \$500,000 in health insurance premiums. This cost is not included in the proposed budget.
- Overtime is budgeted at \$2 million in the proposed budgets (\$1.1 million for Fire Department; \$700,000 for Police Department and the remainder \$250,000 for other departments). This continues to be a challenging line item in the public safety departments.

The Fire Department's overtime has increased by 26% for the first 10 months on the current fiscal year compared to last fiscal year. It is estimated that total overtime will exceed \$1.6 million with only \$900,000 budgeted for the year. Firefighting personnel refuse to "move up" in rank when vacancies exist in their work shift. This significantly increases the cost of overtime because overtime is paid to the upper ranks at a higher rate of pay, rather than being paid to the employees of the lower ranks.

The Police Department's union contract states that General Fund overtime exceeding \$700,000 has to be approved by the City Council. Because of this clause, the overtime is budgeted at only \$700,000 each year. We expect that amount to be increased each year. Total overtime is down 23% in the current year compared to last year. It should be noted that an additional \$440,000 in overtime expense is budgeted in the Police Grant Fund for special overtime detail, such as the LACE Grant, which is funded by other agencies.

CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 BUDGET MESSAGE

**Fringe Benefits:**

- The proposed expenditures in the fringe benefits category have increased by \$700,000 to \$11.9 million or 6% compared to budgeted FY 2014. Actual FY 2013 expenditures were \$10.2 million. Savings in this category of expenses mirrors that of various salary categories due to vacant positions throughout the year.
- The retirement contributions for the Fire Department increased again this year. The Firefighter's Retirement System (FRS) increased the contribution rate on July 1, 2014 to 29.25%. This increase is a continuation of the following:

July 1, 2010 increase from 14% to 21.5%.  
July 1, 2011 increase from 21.5% to 23.25%  
July 1, 2012 increase from 23.25% to 24%.  
July 1, 2013 increase from 24% to 28.25%  
July 1, 2014 increase from 28.25% to 29.25%

This is an additional budgeted cost from FY 2014 of \$129,600, for a total of \$2.3 million compared to a total of \$1.2 million in FY 2010. It should be noted that this increase was after 8 positions were eliminated in FY 2011. State legislation provided for an increase in this system's employee contribution rate to 10%, up from 8% in an effort to reduce the City's share. Contribution rates in this system may increase again over the next several years.

- The Municipal Police Employee Retirement System (MPERS) retirement contribution rate for the Police Department increased this year to a rate of 31.5% and is budgeted to cost \$2.7 million in the proposed budget. Below is the history of the increases in this system:

July 1, 2010 increased from 11% to 25%  
July 1, 2011 increase from 25% to 26.5%  
July 1, 2012 increase from 26.5% to 31%  
July 1, 2014 increase from 31% to 31.5%

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

- The City pays the retirement contributions due on the amount paid to Fire and Police personnel for State Supplemental pay. Eligible employees currently receive \$6,000 per year from the State. Each year we pay \$1,755 for each eligible fireman and \$1,890 for each eligible police officer. The amount of additional retirement contributions which the City budgeted for these eligible employees is \$280,800 and \$251,370 respectively for each department.

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 BUDGET MESSAGE**

- Municipal Employees Retirement System contribution rates have increased as follows:

July 1, 2011 increase from 6.75% to 8%  
July 1, 2013 increase from 8% to 8.75%  
July 1, 2014 increase from 8.75% to 9.5%

Retirement contributions for FY 2015 are budgeted at \$815,200, compared to \$741,900 for FY 2014. The City additionally contributes 6.2% for social security for employees in this system. All nonpublic safety employees of the City belong to this retirement system. The above total reflects only the General Fund's employees. The total paid to this system from all funds is budgeted at \$1.5 million.

- Medicare is paid at 1.45% of total payroll for most employees in all three retirement systems.
- The City's health care claims remained at \$5.5 million in FY 2013 which was the same level as FY 2012, which saw an increase of 19%, following decreases of 9% in FY 2010 and 10% in FY 2011. The current trend reflects a constant claim cost from the FY 2012 and FY 2013 level. Included in the FY 2015 budget is an increase in premiums of 5%. Rates have remained unchanged since 2011. Premium changes are normally effective on January 1 of each year. Prior to this date, the City will review the total cost of employee health insurance and determine how much of an increase is needed. Insurance premiums are proposed to cost \$4.9 million in FY 2015 in the General Fund; \$6.6 million for all funds.

**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 6% to \$4.6 million for FY 2014 and increased again by 5% to \$4.8 million in the proposed FY 2015 budget.
- The general insurance line item covers the property insurance and claims coverage accounted for in the Risk Management Fund. The City's property insurance premium has been reduced from initial post-storm rates but is still significantly higher than it was before Hurricane Rita.
- Auto liability, general liability and workmen's compensation claims liability are funded by charges to all City departments.
- The City is currently considering hiring an outside consultant to analyze our workmen's compensation losses as well as review our safety policies and procedures.

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**Major Acquisitions and Improvements:**

- Capital outlay in this category for FY 2014-2015 is budgeted at \$2.3 million and is the only category of expenses that are decreased in the proposed budget. The decreased amount is attributable to less heavy equipment for the Public Works Department. The \$2.3 million compares to \$2.7 million for the current fiscal year, \$1.5 million for FY 2013 and 2012, and \$508,000 in the 2011 budget. This category was reduced by over \$1 million in FY 2010 when sales tax collections fell. The purchases of vehicles, heavy machinery and equipment were deferred until it became cost prohibitive due to maintenance cost increases. Ten percent of revenues from the Riverboat Gaming Fund, budgeted at \$980,000 in the last three budget years, have been used to pay for a portion of the capital cost of this equipment.

**Special Current Charges:**

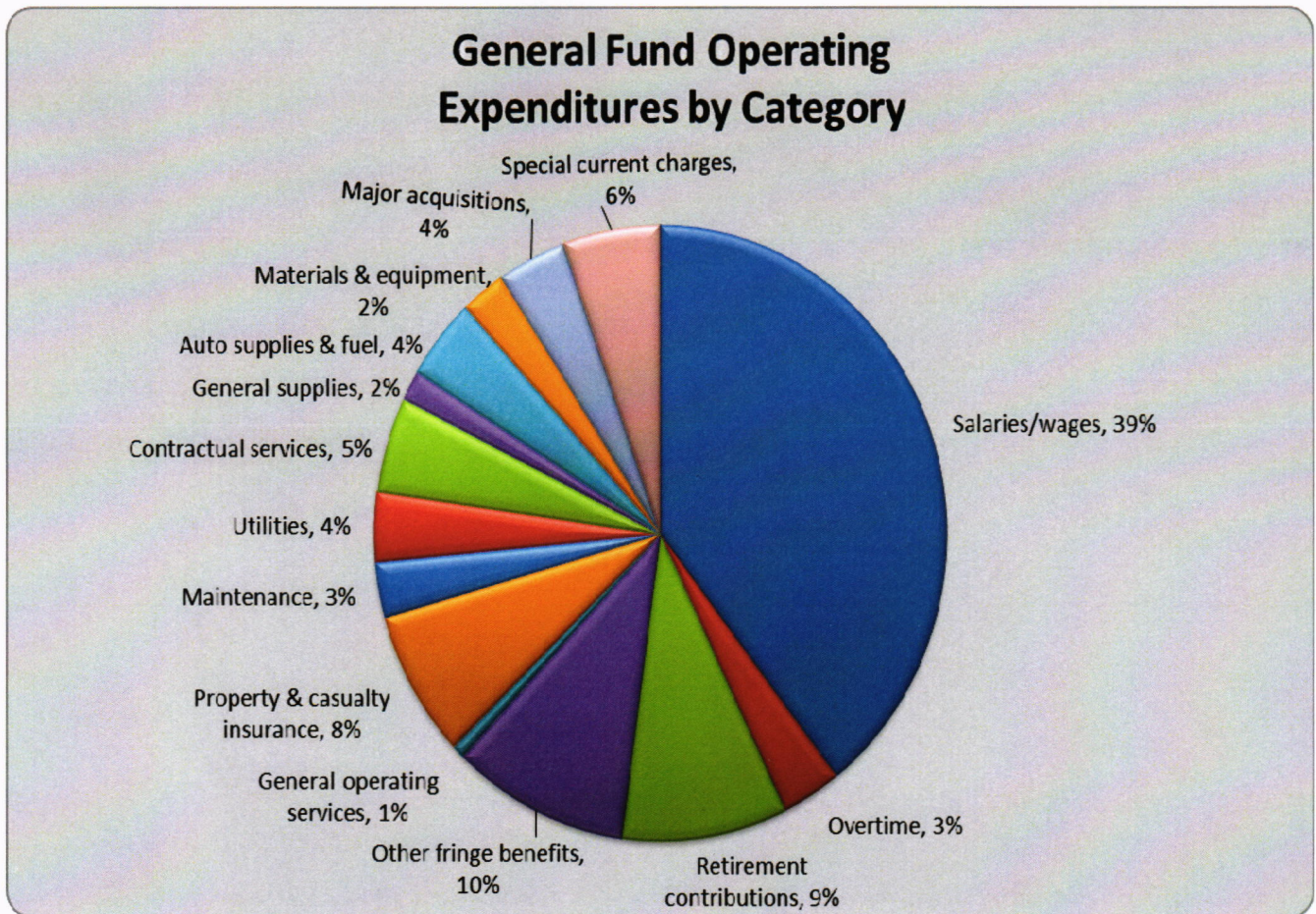
- This category accounts for various charges incurred by the City such as interagency agreements, professional services, internal charges and special activities and programs. The City has entered into several new agreements in an effort to consolidate services throughout the parish. This category remains budgeted at \$3.4 million for FY 2015, an increase of 11% from 2014.

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

|                    |                                   |                         |
|--------------------|-----------------------------------|-------------------------|
| \$378,420          | Calc. Parish School board         | Sales tax collections   |
| \$20,000           | Calc. Parish Tax Assessor         | Property tax roll       |
| \$70,000           | Calc. Parish Sheriff's Office     | Property tax collection |
| \$300,000          | Calc. Parish Sheriff's Office     | Prisoner boarding       |
| \$55,000           | Calc. Parish Sheriff's Office     | Police vehicle maint.   |
| \$75,000           | Calc. Parish Sheriff's Office     | Drug task force         |
| \$24,000           | Calc. Parish Sheriff's Office     | Polygraph services      |
| <b>\$524,000</b>   | <b>Total CPSO</b>                 |                         |
| \$75,000           | Calc. Parish Police Jury          | Coroner's services      |
| \$150,000          | Calc. Parish Police Jury & others | Prisoner's services     |
| \$550,000          | Calc. Parish Police Jury          | Animal control services |
| \$185,000          | Calc. Parish Police Jury          | Emergency training      |
| \$58,000           | Calc. Parish Police Jury          | GIS services            |
| \$7,000            | Calc. Parish Police Jury          | Civil defense           |
| \$31,000           | Calc. Parish Police Jury          | Moeling St. post office |
| \$1,500            | Calc. Parish Police Jury          | TRIAD operation         |
| <b>\$1,057,500</b> | <b>Total CPPJ</b>                 |                         |
| \$18,000           | Calc. Parish District Attorney    | S.A.N.E                 |
| \$15,000           | City Marshal                      | Security assistance     |
| \$8,000            | SW LA Law Enforcement Planning    | Police grant assistance |
| \$55,000           | IMCAL                             | Regional planning       |
| \$47,000           | Arts & Humanity Council           | Art programs            |
| \$10,000           | McNeese St. University Banners    | Arts & cultural         |
| \$110,000          | SW LA Alliance                    | Economic development    |
| \$13,300           | Volunteer Center of SW LA         | 211 Call Center         |



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**Transfers from General Fund:**

- The operating transfers to subsidize special revenue funds and enterprise funds are \$3.8 million in the proposed budget.
- The debt service transfer of \$350,000 is for the Sales Tax Increment funding paid to the Ward 1 School District from sales tax revenues received from for the Wal-Mart on Highway 171. Under the terms of the sales tax agreement, the City remits 25% of sales tax revenue generated from this store not to exceed \$350,000 per year for a period not to extend beyond December 20, 2020. This amount is offset by sales tax collections from the retail operations at the old Wal-Mart location, which totaled \$103,455 for the July 2013 through June 2014 period. Net tax revenues from this store for sales taxes plus property taxes exceed \$1 million annually.
- As previously discussed, a transfer of \$709,797 is budgeted for the first installment of a \$2.1 million settlement of the Police Supplemental Pay lawsuit.



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**Summary of General Fund Balance Adjustments**

Fund balance used (excess of expenditures over revenues) for operations and transfers in the proposed FY 2015 General Fund budget is \$2,143,372. As in prior years, we will work with departments to reduce this deficit. However, based on the projected and proposed budget, the General Fund will have an unreserved fund balance of \$23 million at the end of the 2014-2015 fiscal year. This total is 35% of budgeted expenditures and non-capital transfers. (The projected balance includes the reduction for the lawsuit.)

It is the City's practice to have a minimum ending fund balance target of 30% of expenditures and non-capital transfers. This reserve provides sufficient funds to enable the City to respond to economic downturns and allows for uninterrupted City services in the event of another disaster. The target balance for the FY 2015 is \$19,663,708.

| <b>General Fund<br/>Fund Balance Projections</b> | <b>Actual<br/>Fiscal Year<br/>2012-2013</b> | <b>Proposed<br/>Fiscal Year<br/>2013-2014</b> | <b>Projected<br/>Results EOY<br/>2013-2014</b> | <b>Proposed<br/>Budget<br/>2014-2015</b> |
|--|---|---|--|--|
| Beginning fund balance                           | \$ 25,356,965                               | \$ 25,895,549                                 | \$ 25,895,549                                  | \$ 25,983,724                            |
| Fund balance (used) added operations             | 538,584                                     | (2,363,360)                                   | 88,175   | (2,143,372)                              |
| Fund balance used for capital transfers          | -   | -   | -  | -  |
| Fund balance used for lawsuit settlement         | -   | -   | -  | (709,797)                                |
| Total fund balance (used) added                  | 538,584                                     | (2,363,360)                                   | 88,175   | (2,853,169)                              |
| Ending fund balance                              | \$ 25,895,549                               | \$ 23,532,189                                 | \$ 25,983,724                                  | \$ 23,130,555                            |
| Fund balance target 30%                          | \$ 17,828,282                               | \$ 19,176,784                                 | \$ 18,662,416                                  | \$ 19,663,708                            |

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

**Special Revenue Funds**

**Wastewater Fund**

The Wastewater Fund has experienced steady revenue growth due to rate increases authorized in 2009. The Wastewater Fund also receives sales tax revenue. Total revenues are budgeted at \$16.3 million for FY 2015 compared to \$15.8 projected for FY 2014. Proposed operating expenditures are budgeted at \$9.8 million, a 2.9% increase from the current adopted budget. The increase is attributable to an increase in maintenance and utility costs. The Wastewater 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 for line rehabilitation, plant improvements and/or major expansion projects. The City has an estimated \$50 million in needed wastewater improvements.

The City of Lake Charles is drawing down proceeds of a loan of \$21 million at .95% interest from the Clean Water State Revolving Loan Fund (DEQ loan). Major

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renovations to Plant A have been completed. A study of other components of the wastewater plants and infrastructure are under review, including Plant BC and D and a possible force main to Plant D. The remaining DEQ loan proceeds and accumulated Wastewater Fund revenues will be combined with state capital outlay funds to finance these projects. All expenditures will be accounted for in the Capital Project Fund.

The DEQ loan is being paid from sewer user fees via a transfer of \$1 million to the Debt Service Fund. The first principal payment of \$958,000 was paid in fiscal year 2013. Interest payments are calculated only on the portion of funds that have been drawn down.

Total debt service transfers from the Wastewater Fund are \$3.3 million to repay a portion of the \$35 million Lake Charles 2007 Public Improvement Bonds, the Refunding Bonds for Plant D construction and the DEQ loan.

The City Council adopted a new sewer rate schedule in July 2009 that was effective on January 1, 2010 and allows for increases through December 31, 2014. The debt service payment for the \$21 million loan was included in the calculation used to determine the projected increase in rates. A new rate schedule is currently under review to be effective January 1, 2015.

#### **Riverboat Gaming Fund**

The City participates in a Cooperative Endeavor Agreement with the Calcasieu Parish Police Jury which pools all gaming revenues collected within the parish. Riverboat admission taxes recorded in the Riverboat Gaming Fund have decreased slightly over the last couple of years and we are projecting to collect \$9.55 million in the current fiscal year and are budgeting an increase to \$9.8 million in FY 2015.

Transfers of gaming funds for capital projects will be \$4.9 million in the 2015 fiscal year, an increase from the \$4.5 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 FY 2015 budget for the annual debt service payment. An additional \$1.34 million is allocated in the FY 2015 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. The Pension Bonds that were issued in 1998 were paid off in the current fiscal year with a final transfer of \$619,000 to the Debt Service Fund.

Also included in the Riverboat Fund is a transfer of gaming funds to the General Fund for major capital equipment acquisitions as previously discussed. There is a transfer of \$534,100 to the Recreation Fund to pay for the utilities and maintenance cost associated with the lakefront promenade and other downtown areas. This expenditure was originally authorized in FY 2012. The current and proposed budgets have a contingency transfer to other funds of \$500,000 to cover any unanticipated capital expenses.

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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 \$2.9 million are subsidized by a \$1.2 million transfer from the General Fund to fund recreation and park's expenditures of \$4.26 million. Ward 3 Recreation will take over the operations of four facilities in January 2015, and approximately \$275,000 in operational cost, primarily utility and part time employee wages, were reduced from the budget. However, additional material and equipment purchases needed for other operations have resulted in an overall increase in proposed expenditures.

A transfer of \$250,000 from the Facility Renewal Fund was made in fiscal year 2012 to pay for needed major repairs/ maintenance of various recreation facilities. It is estimated that \$144,000 of those funds will be unspent by September 30, and they will be put into fund balance reserves and are reauthorized in the FY 2015 budget.

The Lakefront/Downtown Division of the Recreation Fund is used to track the cost of utilities and maintenance of the lakefront promenade and other downtown areas. The projected cost of \$534,100 is funded through a transfer from the Riverboat Gaming Fund.

**Grant Programs**

Individual fund displays are included for Community Development Block Grant, HUD Housing Programs, Summer Food Service Program and Americorp Grant Funds. Total proposed revenues in these grant funds are \$1.5 million for FY 2015 and an additional \$242,353 is transferred from the General Fund for needed matching funds. Included in this total is \$147,703 needed to repay HUD for amounts paid to build a home for adults with autism. This expense was determined by HUD to be ineligible. These funds will be reallocated by HUD in a future year.

Projected expenditures for Miscellaneous Police Grants are \$554,663 of which 78% will be used for special detail overtime. The balance is for specialized police equipment purchases. This budget includes a \$33,104 cash match from the General Fund.

The COPS Hiring Grant, a federally funded program funds the salary and fringe benefits for two additional police officers. Grant funding will be depleted during the current year, with \$15,898 needed from the General Fund. The cost of the two additional officers will continue to be recorded in the COPS Hiring Grant Fund but will be funded 100% by a subsidy of \$114,200 from the General Fund. The transfer for this grant and the Miscellaneous Police Grant is included as a transfer in the Police Department's budget.

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.



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**Enterprise Funds**

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

**Transit**

The City's transit program costs are budgeted at \$2.7 million for FY 2015. 50% of operations and 80% of planning and maintenance costs are funded by the Federal Transit Administration (FTA) budgeted at \$1.4 million in FY 2015. Ridership and state transit revenue equal \$231,000. Revenues from ridership have increased incrementally the last several years. Beginning in the current year, rental revenue for the second floor of the transit facility and advertising on the buses and shelters are being recorded. \$60,000 is budgeted to be collected in FY 2015. An operating subsidy from the General Fund in the amount of \$943,215 is needed to cover expenditures.

The Transit Capital account was used to capture all revenue and costs associated with the new \$4.2 million transit facility, with those final costs being recorded in FY 2013. FTA and American Recovery and Reinvestment Act funds were the primary funding source; less than \$400,000 of City funds were used on the facility renovations. The purchase new buses and the construction of a wash rack are budgeted at 80% FTA funds in the proposed budget.

**Water Fund**

In July 2009, the City Council adopted a new rate schedule that was effective on January 1, 2010. An increase was provided for in each of the next four calendar years, ending in 2014. The new rate schedule allowed for the collection of a Capital Improvement Fee, and it is expected to generate \$525,000 in the proposed budget. Water revenues have increased by 11% since FY 2012 while actual expenditures have remained level, although they are proposed to increase in FY 2015.

All capital improvements to the water system have been paid from bond funds since 2008. During this time, the increased revenues have allowed an accumulation of funds needed for capital improvements to the system. Included in the proposed budget is \$5 million for capital improvements needed. These projects will be outlined in the capital portion of the budget.

**Civic Center**

The City received great news during this past legislative session in Baton Rouge. Many years of unallocated funds from hotel taxes collected and dedicated to the Lake Charles Civic Center were appropriated for 2014. Rather than the annual amount of \$200,000, the City will have up to \$1 million allocated but will receive only the amount actually collected. There is \$800,000 budgeted in FY 2015 for operations. In addition to the annual allocation going forward, a lump sum amount of over \$4 million is anticipated to be received before September 30, 2014. This portion will be placed into the Civic Center Capital account and will be allocated over the next several fiscal years to improve the current facility, subject to City Council approval. These improvements have historically

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been paid from general funds or gaming funds (and more recently disaster recovery funds).

The Civic Center proposed operating budget of \$2.6 million is a 9% increase from the prior year's budget, primarily due to additional maintenance cost and acquisition of additional equipment. Facility generated revenues are projected to decline slightly. The budgeted operating subsidy from the General Fund will be reduced due to the additional state funds to \$812,284 in the proposed budget compared to \$1,133,033 for FY 2014.

The City previously adopted a grant of \$3 million from Community Development Block Grant Disaster Recovery Funds for Hurricane Ike and Gustav. These funds will be used for renovation to the Rosa Hart Theatre and weatherization of the exterior of the building. This project is currently under construction and will be completed in 2014. Funding of \$800,000 in the proposed budget is to pay for replacement of the boilers and other miscellaneous costs needed for the project.

### **Mallard Cove Golf Course**

Based on recent trends, Mallard Cove Golf Course has proposed operating revenues in excess of \$1 million, compared to \$911,900 budgeted for FY 2014, a 12% increase from current adopted amounts. Additional revenues lead to increased expenses, which are proposed to increase by 10% to \$1.6 million from \$1.46 million in FY 2014, mostly due to the need for equipment purchases, which should not be recurring again the following year. A subsidy of \$589,336 is budgeted from the General Fund. The recent closure of a nearby course has boosted play, but additional increases are not forecasted. A transfer of \$200,000 from the Riverboat Gaming Fund is budgeted for the major maintenance projects on the course.

## **Internal Service Funds**

### **Risk Management Fund**

The Risk Management Fund is used to account for self insured general liability, auto liability and workmen's compensation liability claims. Property and various other types of insurance coverage are paid for out of this fund. The financing of services provided are funded through insurance charges to all City departments. The insurance premium charged to the various City departments for the current fiscal year was increased by 6% and is increased an additional 5% in the proposed budget. Proposed expenses in FY 2015 are \$8.9 million, which includes \$2.1 million for the Police Supplemental Pay settlement. The settlement agreement allows for installments over the next 4 fiscal years, so the actual payout will be funded by a transfer from the General Fund in those future years.

### **Employee Group Insurance Fund**

The City of Lake Charles' self-funded plan for employee health insurance changed the third party administrator of the plan to Blue Cross/Blue Shield in January 2013. This was after five years of administration by United Healthcare. This change was made in an

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effort to save fixed costs of administration expenses and reduce claims through network discounts. Historically the City has paid 100% of the premium for each employee's insurance and in excess of 70% of the cost of insurance for dependent coverage. Beginning in January 2010, employees began to contribute a small premium in order to have low out of pocket expenses. Other employees still receive insurance at no cost but with higher co-pays and deductibles.

Claim costs, premiums for stop loss coverage and administrative fees are budgeted at \$7.5 million in both FY 2014 and 2015. Actual expenses in FY 2013 were \$6.5 million. Current year trends indicate those expenses will remain constant in FY 2014. The City's premiums have remained the same since January 1, 2011 but there is budgeted a 5% increase for the upcoming renewal period.

Claims costs decreased by 9% in FY 2010 compared to FY 2009 and an additional decrease of 10% in FY 2011. The resulting decreases inflated the reserves in the Employee Group Insurance Fund to such a level that the administration made the decision to transfer \$750,000 back into the General Fund in the 2012, 2013 and 2014 budget years. This offset is not budgeted in the proposed budget due to increases in claims cost in FY 2012 and 2013.

**Capital Budget**

**General Capital Projects**

The FY 2014-2015 capital projects authorizations total \$23.1 million which compares to \$14.8 million in the current year budget. The increase is attributable to the major cost of needed Wastewater and Water system improvements.

Sales tax and riverboat gaming revenues are the only specific, recurring revenue for the City's capital projects budgeted at \$6.3 million in sales tax revenues and \$4.95 million from the Riverboat Gaming Fund.

Sewerage and Water System improvements are budgeted at \$12.3 million in the proposed budget. The vast work that needs to be done for these systems, especially wastewater, far exceeds this amount and will be done in phases as funding permits in future years. \$4 million has been transferred from the Wastewater Fund for the last several years, as revenues from user fees allow. For the first time in many years, reserves from the Water Fund are budgeted for capital improvements totaling \$5 million.

\$2.1 million of Priority 1 State Capital Outlay funds is also budgeted for infrastructure improvements. The City has additional funds in Priority 5 but those funds are not guaranteed and will not become available until the Priority 1 funds are spent.

Funding for other projects including streets, sidewalks, community service and general government projects total \$10.8 million, which compares to \$8.6 million in the current year budget.

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Additional authorizations 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 are as listed in the Capital Project section.

An additional \$2.1 million is budgeted in the Capital Project Fund to fund a portion of the debt service requirements of Phase 1 and 2 bond issues. Under the terms of the November 2006 bond referendum, up to 60% of the sales tax revenues dedicated to this fund can be used to repay the funds borrowed. The current debt service payments of \$2.1 million represent 34% of the dedicated sales tax funds.

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

### **Bond Projects**

The City has issued \$75 million in bonds of the \$90 million authorized in the bond propositions. We do not anticipate borrowing the additional amount at this time. The City has completed many of the projects approved, spending a total of \$74.2 million to date. The reauthorization of unappropriated bond proceed expenditures is provided for in the proposed budget. In addition to bond proceeds, interest earnings and other funds are available for future projects.

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

The Sallier Street project and funds set aside in the Economic Development category for infrastructure improvements will exhaust the last of the bond funds.

### **SUMMARY**

The City’s financial outlook is very stable, as recently confirmed with Fitch’s AA- bond rating. The City has operated in a very cost-effective manner since the downturn in the economy in FY 2009-2010. For the last two budget years we have basically “broke even” in terms of our General Fund operations. This year we should do slightly better; however without the \$6 million in subsidies received by the General Fund over the past several years, our outlook would not be so bright.

We have been able to make significant improvements to our infrastructure during this time by leveraging the proceeds of the bond issues with funds from other sources. The results are reflected in many areas. Our Downtown and Lakefront make a strong statement about who we are as a City. We have received very positive responses from

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the community and visitors about the transformation that has taken place downtown and in other areas of the City.

Our employees provide exceptional service. Our Public Works crews and Recreation workers are helping to enhance the appearance and functionality of facilities across the community. Our Police and Fire Departments have provided a high level of public safety for our residents both in and around the city.

However, as pointed out in our budget letter, our departments are providing these services with fewer employees than in the past. The national recession may be over but the effects are still being felt in the financial portfolios of the statewide retirement systems, therefore funds that could possibly be used for additional personnel or pay increase is being used to fund pension contributions.

All employees that are eligible have received a 2% longevity pay increase each year. In the public sector those types of raises are generally referred to as cost of living adjustments. Most employees have not had an overall pay raise since the recession first began to affect our area. (Police in September 2009. All other employees in 2008)

While many other private sector employees have had similar experience in their pay structures, our employees have historically been paid somewhat less than other public employees for similar work.

The City is currently conducting a pay survey and preliminary results indicate that in most job classifications our pay scales are below that of other employers in our area. This creates problems with recruitment and retention. It will probably be exacerbated when the industries began hiring thousands of employees over the next few years.

By way of comparison the following factors should be kept in mind when evaluating the reasonableness of the proposed additional quarter cent sales tax:

- (1) Lake Charles residents pay a total sales tax rate of 9%. Of this amount 2.25% is collected by the City. Most other residents in the Parish pay 9.25% which includes a local, parish or City sales tax of 2.5%.
- (2) Lake Charles spends \$1.2 million in General Funds plus another \$2.8 million in dedicated taxes (\$4 Million total) to supplement its Recreation Department, The City of Sulphur has no Recreation Department; and
- (3) Lake Charles provides free garbage and trash pick-up; most other communities in our area charge residents extra for this service. (We spend approximately \$5.7 million annually for this service.)

Our area of the state has literally been blessed with economic development. Sasol's \$21 plus billion Ethylene and GTL facility were described in a recent Wall Street Journal as being the single largest foreign investment in the history of the country. Major planned



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projects for the export of LNG have added several billions to that number. Overall there are more than \$75 billion in announced industrial projects for Southwest Louisiana.

None of these projects are actually in the City, but all of these projects will affect growth and development in the City and place added demands on City services. We owe it to ourselves to gear up and get ready for what promises to be the economic ride of our lives.

The City has shown it's resiliency by remaining stable and coming out stronger after two major hurricanes and an economic recession. Today we are in a position to fund any near-term shortfalls, but we cannot continue to rely on other funds to support the general operations of the City. The gaming funds that are being used in the General Fund are needed for infrastructure improvements.

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

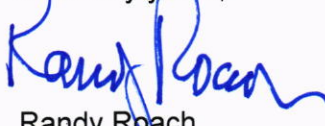
In order to be ready to do what needs to be done, we need the revenue to help pay our employees a competitive wage. We need to be able to afford additional service and public safety employees to meet the increase demands of City services. We need to be able to construct the infrastructure that the new development will demand. These issues provide the backbone of the need for a long-term, permanent revenue stream.

On August 20 we will ask for your approval of a resolution calling for a quarter cent sales tax to be placed on the December 2014 ballot. After many years of discussing the need for additional revenue, the citizens of Lake Charles will be able to decide whether they agree with our assessment of the need for the new tax revenue stream.

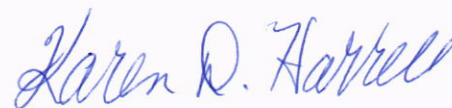
We are available to meet with each of you in the coming weeks. We will hold a public hearing on Tuesday August 26, 2014 in conjunction with our scheduled agenda meeting to discuss the proposed budget.

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 3, 2014; or if necessary, a special meeting can be held on Tuesday September 9, 2014 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  
Recreation Fund  
Special Event Fund  
HUD Housing Programs  
Americorps Grant  
COPS Hiring Grant  
Facility Renewal Fund

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

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

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

### **Proprietary Fund Types**

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

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

Transit Fund  
Civic Center Fund

Water Utility Fund  
Golf Course Fund



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

Risk Management Fund

Employee Group Insurance Fund

### **Basis of Budgeting**

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

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

## **LEGAL REQUIREMENTS**

### **Budgetary Information**

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

1. The Mayor submits the proposed operating budget for the fiscal year commencing October 1 to the City Council no later than August 15. This budget includes proposed expenditures and the means of financing them.
2. A summary of the proposed budget and notices of public hearing are published in accordance with statutory requirements.
3. The proposed budget is subject to one or more public hearings before the City Council prior to adoption by ordinance, which must occur no later than September 15. The City Charter requires a two-thirds vote of the City Council to amend the proposed budget submitted by the Mayor.
4. Expenditures are legally restricted to budgetary appropriations at the department level within the General Fund and at the fund level for Special Revenue Funds, which are not departmentalized. Revisions, which alter the total expenditures of any such department or fund, must be approved by budget amendment ordinance adopted by the City Council at the request of the Mayor. Transfers of budgeted amounts between expenditure objects or programs within the same department and fund are authorized to be made administratively by the Director of Finance.

5. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds, and the Capital Projects Fund, which is budgeted on a project basis. A budget is included for the Debt Service Funds although budgetary control is achieved through the respective bond indentures and provisions.
6. Budgets for the General, Special Revenue, and Capital Projects Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). The capital budget is presented on the basis of cumulative as opposed to annual budget amounts.
7. All budgetary appropriations except capital project budgets lapse at the end of each fiscal year.

### **METHODS OF FINANCING INFRASTRUCTURE AND MAJOR CAPITAL IMPROVEMENTS**

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

1. The Mayor shall submit the capital budget and program requests to the planning commission prior to June 15 of each year. Each request shall be accompanied by substantiation in detail of need and cost. The Mayor shall submit to the planning commission an estimate of all revenues available for capital purposes, for the next fiscal year and the five years following, a statement of debt, and in the event of proposed new debt, the amount of millage necessary for debt service.
2. The Planning Commission prior to July 15 shall submit to the Mayor its recommendations for capital expenditures to be included in the next year's capital budget and its recommendations by year of the capital improvements to be made for the subsequent five years. This report shall include a listing by priority of projects not included by reason of financing and a list of projects disapproved together with the reasons therefore.
3. The recommendation of the mayor on the capital budget is included in the "Operating and Capital Budget" document presented to the City Council as per the above outline by August 15 of each year.
4. The City Council, no later than September 15, shall adopt the annual operating and capital budget.

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

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

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

## **STATEMENT OF BUDGETARY AND FINANCIAL POLICY**

### **Auditing, Accounting and Financial Reporting**

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

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

### **Fund Balance**

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

This goal has been reached and maintained since 1998. The adopted fiscal year 2014 budget projects that the ending fund balance will be 35.3% 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 2014 is \$26 million.



There is a proposed deficit of \$2.87 million in the FY 2015 budget, and an ending fund balance of \$23.1 million is above the 30% target balance of \$19.7 million.

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

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

All Enterprise Funds except for the Water Fund receive an operating subsidy from the General Fund. The Transit Fund receives intergovernmental revenues from the Federal Transit Administration (FTA) as well as self-generated revenues. The General Fund provides the cash-match needed to cover unreimbursed expenditures. The Civic Center event center and Mallard Cove Golf Course have revenues they generate for charges for services provided but have historically not covered their operating expenses. The additional funding needed is provided by a transfer from the General Fund.

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

### **BUDGETARY PROCESS**

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

#### **Revenue Review**

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

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

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

are based on anticipated intergovernmental awards. These funds receive subsidies from the General Fund as needed.

### **Expenditure Budget**

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

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

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

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

It is the City's policy to plan for replacement of rolling stock and heavy equipment in a manner that allows for relatively level expenditures from year to year based on the fleet size and life cycle of the equipment. However, when the City is facing lean years, this is one category of expenditures that can be reduced, but the Council is always informed of the deferral of equipment purchases that will be moved into a future year.

### **Balancing the Operating Budget**

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

It is the City's policy that the General Fund reserves must be maintained at 30% of expenditures and operating transfers. If the current year projections and the proposed budget fall within 10% of that target, revisions will be done to the proposed budget.

## **Capital Improvement Budget**

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

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

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

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

## **City Council Review**

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

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

## **Amendments to Adopted Budget**

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

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

The current fiscal year 2014 budget has not been formally amended although the funds have been adjusted between categories of expenditures within the various departments as allowed by the legal level of adoption, which is at the department level within the General Fund and at the fund level in the Special Revenue Funds. The City Council recently approved additional overtime in the Police Department which will require an amendment of the budget. A formal amendment to the 2014 operating budget will be done at fiscal year-end.

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

#### **Budget Calendar for Fiscal Year 2015**

|                    |   |
|--------------------|---|
| May 16, 2014       | Budget Request forms distributed to departments with guidelines for annual submission.            |
| June 20, 2014      | Completed budget request must be received by the Finance Department.                              |
| July 2014          | Budget request reviewed and compiled by Finance Department.                                       |
| July & August 2014 | Administrative review and meetings with department heads to discuss and revise submitted budgets. |
| August 15, 2014    | Budgets to be distributed to Lake Charles City Council members at the regular council meeting.    |
| August 26, 2014    | Presentation to City Council and public hearing.  |
| September 3, 2014  | City Council budget adoption scheduled for adoption but can be deferred to September 9            |
| September 9, 2014  | Formal adoption, if deferred on September 3   |



## **Debt Statement**

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

In 2006, the City of Lake Charles passed a \$90 million bond referendum for public improvements which pledged the following revenues to be used to service the debt:

### Primary Revenues:

- Riverboat gaming revenue of which the City has allocated up to 60% of such revenues to make payments
- Existing sales tax currently dedicated to capital projects of which the City has allocated up to 60% of such revenues to make payments
- Existing utility usage fees in the Waste Water Fund, not to exceed \$500,000 of which the City has allocated such revenues to make payments

### Standby Revenues:

If the Primary Revenues are insufficient at any time to make the payments under the agreement, the City has the authority to levy and collect the following taxes to the extent necessary to make up any shortfall in the following order:

- First:  $\frac{1}{4}$  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 upgraded its rating on this debt to AA-. In July 2012 and again in July 2014, Fitch affirmed the AA- rating for the remaining 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:

"Healthy reserve levels: A key driver supporting its implied 'AA' ULTGO rating is the city's sufficient 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, we have manageable debt and that the City serves as a regional economic hub with positive economic trends.

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

In June 2013, S&P affirmed its 'A+/Stable' long term rating of the City's debt, stating that their rating reflects the City's role as an economic, educational, retail, health care, and employment center for a five parish area; continued expansions and diversification of the local economic base; good fiscal management, which has produced strong operating reserves and moderate debt levels. They do not anticipate changing the rating within their standard two-year outlook horizon. S&P has scheduled another review for August 2014.

The City will continue to demonstrate strong financial practices and work with the rating agencies to prove our creditworthiness.

### **Awards and Acknowledgements**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Lake Charles, Louisiana for its annual budget for the fiscal year beginning October 1, 2013. 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 third 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

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

### Signature Copy

Ordinance: 17036

File Number: 401-14

Enactment Number: 17036

**An ordinance adopting an Operating and Capital Budget for the fiscal year beginning October 1, 2014 and ending September 30, 2015.**

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

SECTION 1: The presented detailed estimate of Revenues for the Fiscal Year beginning October 1, 2014 and ending September 30, 2015, 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, 2014, and ending September 30, 2015, 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 2014- 2015 and Expenditures for the Capital Budget for the Fiscal Year 2014-2015, and said Budget of Capital Revenues and Expenditures for the Fiscal Year 2014-2015, 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.

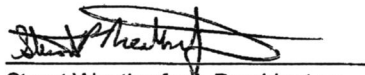
At a meeting of the City Council on 9/3/2014, this Ordinance was adopted by the following vote.

**For:** 6 Stuart Weatherford, Mark Eckard, John Ieyoub, Rodney Geyen, Dana Carl Jackson, and Luvertha August

**Against:** 1 Mary Morris

**Absent:** 0

Passed and Adopted

  
Stuart Weatherford, President or  
Presiding Officer

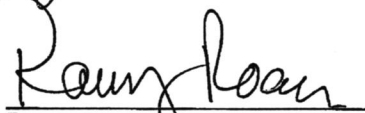
Date 9-3-14

Attest

  
Lynn F. Thibodeaux, Clerk of the Council

Date 9-3-14

Approved by

  
Randy Roach, Mayor  
City of Lake Charles, Louisiana

Date 9-8-14

# **BUDGET SUMMARY**



**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 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                             | \$ 7,973,341          | \$ 989,903            | \$ -                 | \$ -               | \$ -                  | \$ -                   | \$ 8,963,244          |
| Sales tax - 2.25%                          | 38,925,000            | 5,400,000             | -                    | 6,300,000          | -                     | -                      | 50,625,000            |
| Franchise and license taxes                | 8,660,000             | 9,800,000             | -                    | -                  | -                     | -                      | 18,460,000            |
| License and permits                        | 705,250               | -                     | -                    | -                  | -                     | -                      | 705,250               |
| Intergovernmental                          | 2,578,478             | 2,054,317             | 213,561              | 3,804,106          | 2,916,906             | -                      | 11,567,368            |
| Charges for services                       | 551,600               | 12,701,500            | -                    | -                  | 13,739,140            | 14,486,543             | 41,478,783            |
| Internal services                          | 1,948,502             | -                     | -                    | -                  | -                     | -                      | 1,948,502             |
| Fines and forfeitures                      | 240,000               | -                     | -                    | -                  | -                     | -                      | 240,000               |
| Use of money and property                  | 640,150               | 313,800               | -                    | -                  | 204,230               | 138,000                | 1,296,180             |
| Total operating revenues                   | <u>62,222,321</u>     | <u>31,259,520</u>     | <u>213,561</u>       | <u>10,104,106</u>  | <u>16,860,276</u>     | <u>14,624,543</u>      | <u>135,284,327</u>    |
| <b>Expenditures:</b>                       |                       |                       |                      |                    |                       |                        |                       |
| General Government                         | 3,200,375             | -                     | -                    | -                  | -                     | -                      | 3,200,375             |
| Finance                                    | 1,712,891             | -                     | -                    | -                  | 1,312,206             | -                      | 3,025,097             |
| Human Resources                            | 383,033               | -                     | -                    | -                  | -                     | -                      | 383,033               |
| Fire Department                            | 15,040,391            | -                     | -                    | 725,000            | -                     | -                      | 15,765,391            |
| Police Department                          | 17,887,338            | 668,863               | -                    | 100,000            | -                     | -                      | 18,656,201            |
| Public Works                               | 16,047,001            | 9,817,679             | -                    | 13,719,106         | 16,996,663            | -                      | 56,580,449            |
| Planning & Development                     | 2,154,344             | 308,856               | -                    | -                  | -                     | -                      | 2,463,200             |
| Community Services                         | -                     | 6,699,326             | -                    | 1,100,000          | 5,180,990             | -                      | 12,980,316            |
| General Services                           | 4,852,012             | -                     | -                    | 879,978            | -                     | 16,480,157             | 22,212,147            |
| Debt Principal and Interest                | -                     | -                     | 9,439,615            | -                  | -                     | -                      | 9,439,615             |
| Total operating & capital expenditures     | <u>61,277,385</u>     | <u>17,494,724</u>     | <u>9,439,615</u>     | <u>16,524,084</u>  | <u>23,489,859</u>     | <u>16,480,157</u>      | <u>144,705,824</u>    |
| <b>Other financing sources:</b>            |                       |                       |                      |                    |                       |                        |                       |
| Transfers from other funds                 | 1,180,000             | 2,317,574             | 9,203,271            | 8,550,000          | 2,344,835             | -                      | 23,595,680            |
| Operating transfers to other funds         | (3,918,308)           | (2,424,100)           | -                    | -                  | -                     | -                      | (6,342,408)           |
| Trsfr to Risk Mgmt - Lawsuit Settlement    | (709,797)             | -                     | -                    | -                  | -                     | 709,797                | -                     |
| Contingency transfer to other funds        | -                     | -                     | -                    | 500,000            | -                     | -                      | 500,000               |
| Transfer to Debt Service accounts          | (350,000)             | (6,723,250)           | -                    | (2,130,022)        | -                     | -                      | (9,203,272)           |
| Enterprise fund net assets                 | -                     | -                     | -                    | -                  | -                     | -                      | -                     |
| Capital transfers-General Capital Projects | -                     | (8,550,000)           | -                    | -                  | -                     | -                      | (8,550,000)           |
| Capital transfers-Enterprise Funds         | -                     | (400,000)             | -                    | -                  | 400,000               | -                      | -                     |
| Capital transfers-Waste Water              | -                     | -                     | -                    | -                  | -                     | -                      | -                     |
| Total transfers                            | <u>(3,798,105)</u>    | <u>(15,779,776)</u>   | <u>9,203,271</u>     | <u>6,919,978</u>   | <u>2,744,835</u>      | <u>709,797</u>         | <u>-</u>              |
| Net Income (loss)                          | <u>\$ (2,853,169)</u> | <u>\$ (2,014,980)</u> | <u>\$ (22,783)</u>   | <u>\$ 500,000</u>  | <u>\$ (3,884,748)</u> | <u>\$ (1,145,817)</u>  | <u>\$ (9,421,497)</u> |
| <b>Projected Beginning fund balance</b>    | \$ 25,983,724         | \$ 15,367,055         | \$ 3,560,542         |                    |                       |                        |                       |
| Fund balance (used) added operations       | (2,143,372)           | 2,939,795             | (22,783)             |                    |                       |                        |                       |
| Fund balance (used) for capital transfers  | -                     | (4,954,775)           | -                    |                    |                       |                        |                       |
| Fund balance used for lawsuit settlmnt     | (709,797)             | -                     | -                    |                    |                       |                        |                       |
| Total fund balance (used) added            | <u>(2,853,169)</u>    | <u>(2,014,980)</u>    | <u>(22,783)</u>      |                    |                       |                        |                       |
| Ending fund balance                        | <u>\$ 23,130,555</u>  | <u>\$ 13,352,075</u>  | <u>\$ 3,537,759</u>  |                    |                       |                        |                       |
| General Fund fund balance target 30%       | \$ 19,663,708         |                       |                      |                    |                       |                        |                       |

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

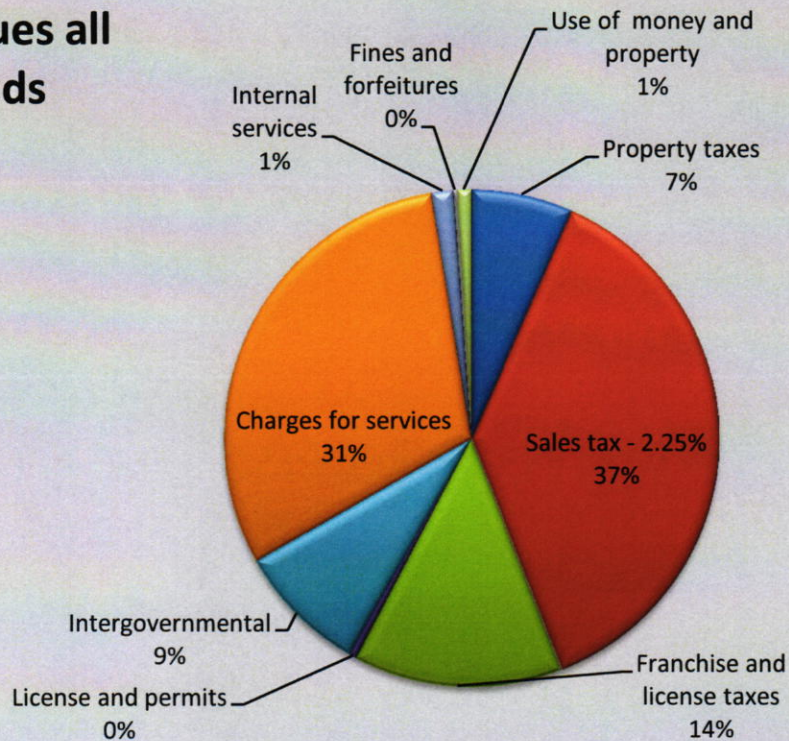
\* Enterprise Fund authorizations included in the Capital Budget Authorization Schedule are shown above in Enterprise Funds rather than Capital Projects.

# CITY OF LAKE CHARLES

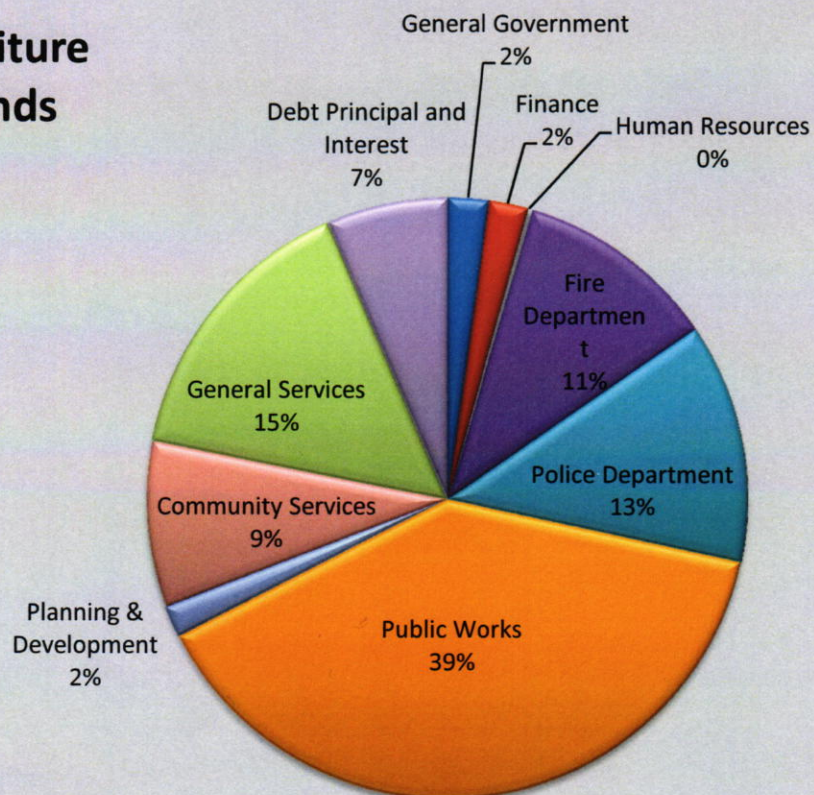
## FISCAL YEAR 2014 - 2015 ANNUAL BUDGET

### 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 2014 - 2015 ANNUAL BUDGET**

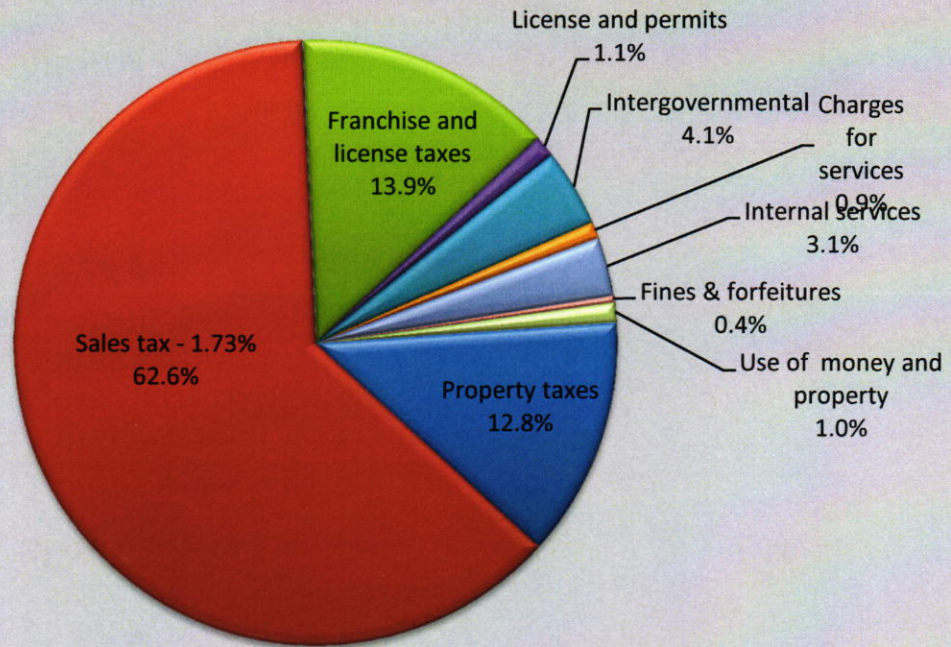
**GENERAL FUND SUMMARY**

|   | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | Estimated<br>Remaining for<br>Year | Projected<br>Actual<br>FY 2014 | % Change<br>Adopted'14<br>from<br>Actual'13 | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted'15 |
|---|--------------------------------------|----------------------------------|------------------------------|------------------------------------|--------------------------------|---|----------------------------------|--|
| <b>Revenues:</b>                          |                                      |                                  |                              |                                    |                                |   |                                  |  |
| Property taxes                            | \$ 7,255,114                         | \$ 7,415,738                     | \$ 7,656,615                 | \$ 5,600                           | \$ 7,662,215                   | 2.2%  | \$ 7,973,341                     | 7.5%                                       |
| Sales tax - 1%                            | 20,638,460                           | 21,332,400                       | 16,302,158                   | 5,200,000                          | 21,502,158                     | 3.4%  | 22,500,000                       | 5.5%                                       |
| Additional sales tax levy portions        | 15,066,082                           | 15,572,652                       | 12,018,397                   | 3,796,000                          | 15,814,397                     | 3.4%  | 16,425,000                       | 5.5%                                       |
| Franchise and license taxes               | 8,570,250                            | 8,480,000                        | 6,900,852                    | 2,050,000                          | 8,950,852                      | -1.1%                                       | 8,660,000                        | 2.1%                                       |
| License and permits                       | 928,783                              | 742,650                          | 613,764                      | 70,200                             | 683,964                        | -20.0%                                      | 705,250                          | -5.0%                                      |
| Intergovernmental                         | 2,509,007                            | 2,439,712                        | 2,452,127                    | 57,302                             | 2,509,429                      | -2.8%                                       | 2,578,478                        | 5.7%                                       |
| Charges for services                      | 616,032                              | 589,900                          | 432,727                      | 104,400                            | 537,127                        | -4.2%                                       | 551,600                          | -6.5%                                      |
| Internal services                         | 1,875,623                            | 1,826,500                        | 1,304,837                    | 518,050                            | 1,822,887                      | -2.6%                                       | 1,948,502                        | 6.7%                                       |
| Fines and forfeitures                     | 247,062                              | 308,500                          | 196,978                      | 46,900                             | 243,878                        | 24.9%                                       | 240,000                          | -22.2%                                     |
| Use of money and property                 | 622,650                              | 746,200                          | 746,180                      | 113,140                            | 859,320                        | 19.8%                                       | 640,150                          | -14.2%                                     |
| Total operating revenues                  | 58,329,063                           | 59,454,252                       | 48,624,635                   | 11,961,592                         | 60,586,227                     | 1.9%  | 62,222,321                       | 4.7%                                       |
| <b>Expenditures:</b>                      |                                      |                                  |                              |                                    |                                |   |                                  |  |
| General Government                        | 2,892,999                            | 3,090,306                        | 2,420,397                    | 508,283                            | 2,928,680                      | 6.8%  | 3,200,375                        | 3.6%                                       |
| Finance                                   | 1,524,491                            | 1,629,743                        | 1,317,043                    | 276,579                            | 1,593,622                      | 6.9%  | 1,712,891                        | 5.1%                                       |
| Human Resources                           | 309,113                              | 340,408                          | 282,223                      | 56,445                             | 338,668                        | 10.1%                                       | 383,033                          | 12.5%                                      |
| Fire Department                           | 13,523,626                           | 14,389,668                       | 12,119,945                   | 2,605,788                          | 14,725,733                     | 6.4%  | 15,040,391                       | 4.5%                                       |
| Police Department                         | 17,131,824                           | 17,490,210                       | 14,140,872                   | 3,252,401                          | 17,393,273                     | 2.1%  | 18,034,641                       | 3.1%                                       |
| Public Works                              | 13,694,611                           | 16,108,880                       | 11,501,800                   | 3,388,950                          | 14,890,750                     | 17.6%                                       | 16,047,001                       | -0.4%                                      |
| Planning & Development                    | 1,821,732                            | 2,050,287                        | 1,378,108                    | 440,727                            | 1,818,835                      | 12.5%                                       | 2,154,344                        | 5.1%                                       |
| General Services                          | 4,453,969                            | 4,605,962                        | 3,153,383                    | 1,261,353                          | 4,414,736                      | 3.4%  | 4,852,012                        | 5.3%                                       |
| Total operating expenditures              | 55,352,366                           | 59,705,464                       | 46,313,771                   | 11,790,526                         | 58,104,297                     | 7.9%  | 61,424,688                       | 2.9%                                       |
| Excess(deficiency)of revenues/exp         | 2,976,697                            | (251,212)                        | 2,310,864                    | 171,066                            | 2,481,930                      | -108.4%                                     | 797,633                          | 417.5%                                     |
| <b>Other financing sources:</b>           |                                      |                                  |                              |                                    |                                |   |                                  |  |
| Trsfr from Facility Renewal Fund          | -                                    | 375,000                          | 280,000                      | (280,000)                          | -                              | N/A   | 200,000                          | -46.7%                                     |
| Trsfr from Riverboat Fund                 | 887,130                              | 980,000                          | 730,000                      | 230,000                            | 960,000                        | 10.5%                                       | 980,000                          | 0.0%                                       |
| Trsfr from Employee Health Insur Fund     | 750,000                              | 750,000                          | 550,000                      | 200,000                            | 750,000                        | 0.0%  | -                                | -100.0%                                    |
| Total operating transfers in              | 1,637,130                            | 2,105,000                        | 1,560,000                    | 150,000                            | 1,710,000                      | 28.6%                                       | 1,180,000                        | -43.9%                                     |
| <b>Other financing uses:</b>              |                                      |                                  |                              |                                    |                                |   |                                  |  |
| Operating transfers to other funds        | 3,821,538                            | 3,867,148                        | 2,777,852                    | 1,073,686                          | 3,851,538                      | 1.2%  | 3,771,005                        | -2.5%                                      |
| Trsfr to Risk Mgmt - Lawsuit Settlmnt-FC  | -                                    | -                                | -                            | -                                  | -                              | N/A   | 709,797                          | N/A  |
| Transfer to Debt Service accounts         | 253,705                              | 350,000                          | 189,163                      | 63,054                             | 252,217                        | 38.0%                                       | 350,000                          | 0.0%                                       |
| Transfer to Risk Management               | -                                    | -                                | -                            | -                                  | -                              | N/A   | -                                | N/A  |
| Capital transfers-General Capital Project | -                                    | -                                | -                            | -                                  | -                              | N/A   | -                                | N/A  |
| Capital transfers-Mallard Cove            | -                                    | -                                | -                            | -                                  | -                              | N/A   | -                                | N/A  |
| Total transfers to other funds            | 4,075,243                            | 4,217,148                        | 2,967,015                    | 1,136,740                          | 4,103,755                      | 3.5%  | 4,830,802                        | 14.6%                                      |
| General Fund Expenditures                 | 59,427,608                           | 63,922,612                       | 49,280,786                   | 12,927,266                         | 62,208,052                     | 7.6%  | 66,255,490                       | 3.6%                                       |
| Net Income (loss)                         | \$ 538,584                           | \$ (2,363,360)                   | \$ 903,849                   | \$ (815,674)                       | \$ 88,175                      |   | \$ (2,853,169)                   | -20.7%                                     |
| Beginning fund balance                    | \$ 25,356,965                        | \$ 25,895,549                    |                              |                                    | \$ 25,895,549                  |   | \$ 25,983,724                    |  |
| Fund balance (used) added operations      | 538,584                              | (2,363,360)                      |                              |                                    | 88,175                         | -538.8%                                     | (2,143,372)                      | 9.3%                                       |
| Fund balance used for capital transfers   | -                                    | -                                |                              |                                    | -                              | N/A   | -                                | N/A  |
| Fund balance used for lawsuit settlmnt    | -                                    | -                                |                              |                                    | -                              | N/A   | (709,797)                        | N/A  |
| Total fund balance (used) added           | 538,584                              | (2,363,360)                      |                              |                                    | 88,175                         |   | (2,853,169)                      | -20.7%                                     |
| Ending fund balance                       | \$ 25,895,549                        | \$ 23,532,189                    |                              |                                    | \$ 25,983,724                  | -9.1%                                       | \$ 23,130,555                    | -1.7%                                      |
| Fund balance target 30%                   | \$ 17,828,282                        | \$ 19,176,784                    |                              |                                    | \$ 18,662,416                  | 7.6%  | \$ 19,663,708                    | 2.5%                                       |

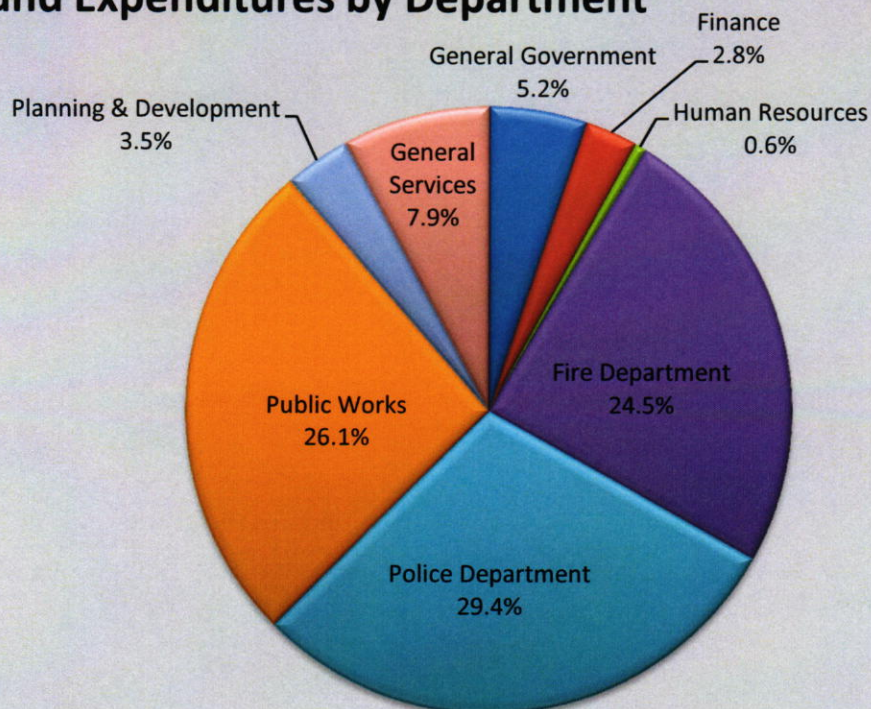
**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

**GENERAL FUND SUMMARY**

**General Fund Revenue Sources**



**General Fund Expenditures by Department**





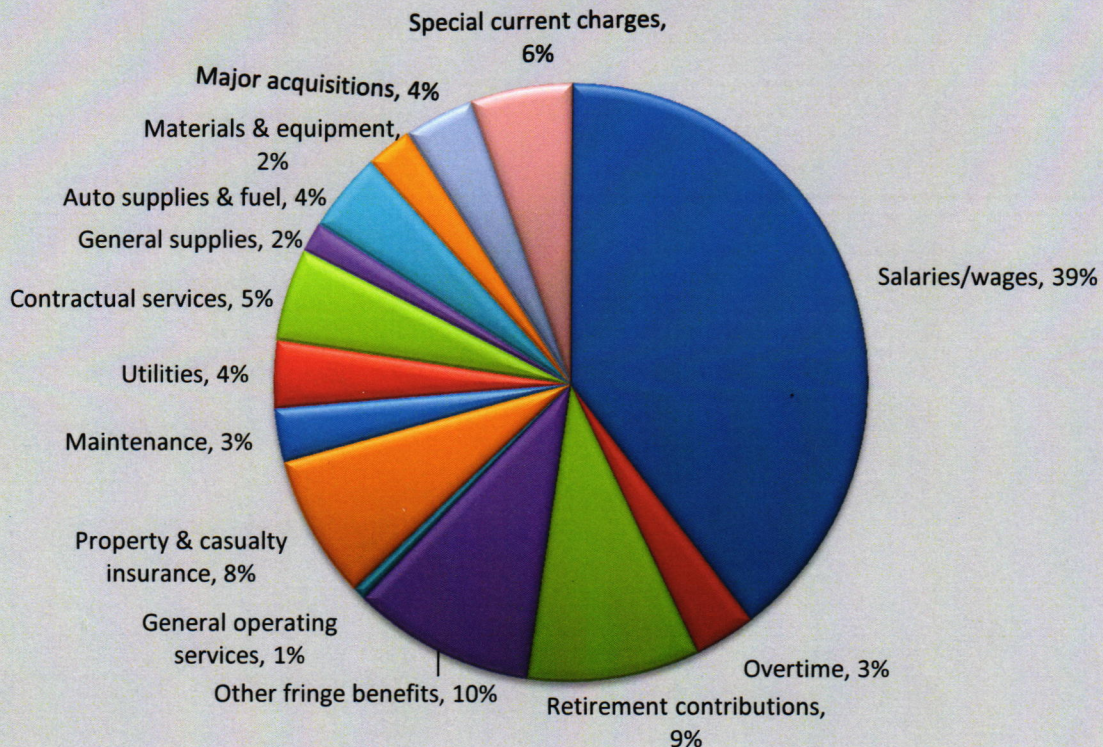
# CITY OF LAKE CHARLES

## FISCAL YEAR 2014 - 2015 ANNUAL BUDGET

### GENERAL FUND SUMMARY

| Category                          | Adopted<br>2014 - 2015 | % of<br>Budget |
|-----------------------------------|------------------------|----------------|
| Salaries/wages                    | 24,258,300             | 39%            |
| Overtime                          | 2,069,650              | 3%             |
| Retirement contributions          | 5,781,000              | 9%             |
| Other fringe benefits             | 6,112,055              | 10%            |
| General operating services        | 423,040                | 1%             |
| Property & casualty insurance     | 4,805,989              | 8%             |
| Maintenance                       | 1,790,525              | 3%             |
| Utilities                         | 2,257,610              | 4%             |
| Contractual services              | 3,064,880              | 5%             |
| General supplies                  | 988,375                | 2%             |
| Auto supplies & fuel              | 2,645,550              | 4%             |
| Materials & equipment             | 1,504,795              | 2%             |
| Major acquisitions                | 2,318,000              | 4%             |
| Special current charges           | 3,404,919              | 6%             |
| OPERATING EXPENSES                | 61,424,688             |                |
| TRANSFERS * not included in graph | 4,830,802              |                |
| TOTAL GENERAL FUND EXPENSES       | <u>\$ 66,255,490</u>   |                |

### General Fund Operating Expenditures by Category



# **GENERAL FUND**

## **SCHEDULE OF REVENUES**



**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|                                 | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted'14<br>from<br>Actual'13 | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adpoted'15 |
|---------------------------------|--------------------------------------|----------------------------------|------------------------------|---|----------------------------------|--|
| <b>REVENUES</b>                 |                                      |                                  |                              |   |                                  |  |
| <b>FUND: 001 GENERAL FUND:</b>  |                                      |                                  |                              |   |                                  |  |
| PRIOR YEAR                      | \$ 24,598                            | \$ 40,000                        | \$ 21,786                    | 62.6%                                       | \$ 25,000                        | -37.5%                                     |
| * PROPERTY TAXES                | 24,598                               | 40,000                           | 21,786                       | 62.6%                                       | 25,000                           | -37.5%                                     |
| 2.31 MILL STREET IMPROVEMENT    | 1,223,626                            | 1,248,202                        | 1,292,048                    | 2.0%  | 1,345,104                        | 7.8%                                       |
| 5.27 MILL EMPLOYEE SALARY       | 2,791,562                            | 2,847,629                        | 2,947,659                    | 2.0%  | 3,068,700                        | 7.8%                                       |
| 6.07 MILL GENERAL ALIMONY       | 3,215,328                            | 3,279,907                        | 3,395,122                    | 2.0%  | 3,534,537                        | 7.8%                                       |
| * DEDICATED TAXES               | 7,230,516                            | 7,375,738                        | 7,634,829                    | 2.0%  | 7,948,341                        | 7.8%                                       |
| SALES TAX - 1%                  | 20,638,460                           | 21,332,400                       | 16,302,158                   | 3.4%  | 22,500,000                       | 5.5%                                       |
| TEN YEAR SALES TX - 0.48%       | 9,906,461                            | 10,239,552                       | 7,902,504                    | 3.4%  | 10,800,000                       | 5.5%                                       |
| EMPLOYEE PAY STX PORTION        | 5,159,621                            | 5,333,100                        | 4,115,893                    | 3.4%  | 5,625,000                        | 5.5%                                       |
| * SALES TAX                     | 35,704,542                           | 36,905,052                       | 28,320,555                   | 3.4%  | 38,925,000                       | 5.5%                                       |
| OCCUPATIONAL LICENSES TAX       | 2,020,637                            | 2,050,000                        | 2,025,059                    | 1.5%  | 2,050,000                        | 0.0%                                       |
| INSURANCE LICENSES TAX          | 1,129,012                            | 1,200,000                        | 1,112,456                    | 6.3%  | 1,120,000                        | -6.7%                                      |
| * BUSINESS LICENSES TAXES       | 3,149,649                            | 3,250,000                        | 3,137,515                    | 3.2%  | 3,170,000                        | -2.5%                                      |
| GAS FRANCHISE                   | 396,650                              | 400,000                          | 162,258                      | 0.8%  | 400,000                          | 0.0%                                       |
| ELECTRIC CO FRANCHISE           | 4,009,040                            | 3,800,000                        | 3,084,344                    | -5.2%                                       | 4,050,000                        | 6.6%                                       |
| CABLE TV FRANCHISE              | 1,014,911                            | 1,030,000                        | 516,735                      | 1.5%  | 1,040,000                        | 1.0%                                       |
| * FRANCHISE TAXES               | 5,420,601                            | 5,230,000                        | 3,763,337                    | -3.5%                                       | 5,490,000                        | 5.0%                                       |
| ** TAXES AND SPECIAL ASSESSMENT | 51,529,906                           | 52,800,790                       | 42,878,022                   | 2.5%  | 55,558,341                       | 5.2%                                       |
| TAXI PERMITS                    | 313                                  | 300                              | 613                          | -4.2%                                       | 500                              | 66.7%                                      |
| ALCOHOLIC BEVERAGE APP FEE      | 1,550                                | 1,500                            | 1,215                        | -3.2%                                       | 1,500                            | 0.0%                                       |
| LIQUOR PERMITS                  | 112,250                              | 115,000                          | 115,000                      | 2.4%  | 115,000                          | 0.0%                                       |
| BEER PERMITS                    | 17,435                               | 20,000                           | 17,795                       | 14.7%                                       | 19,000                           | -5.0%                                      |
| RESTAURANT ENDORSEMENTS         | 6,600                                | 8,000                            | 6,900                        | 21.2%                                       | 8,000                            | 0.0%                                       |
| SPECIAL PERMITS                 | 2,700                                | 4,000                            | 2,100                        | 48.1%                                       | 3,000                            | -25.0%                                     |
| BINGO PERMITS                   | 1,825                                | 2,000                            | 1,500                        | 9.6%  | 1,800                            | -10.0%                                     |
| MISCELLANEOUS                   | 3,681                                | 5,000                            | 3,671                        | 35.8%                                       | 4,000                            | -20.0%                                     |
| DOOR TO DOOR PERMITS            | -                                    | -                                | 285                          | N/A   | 500                              |  |
| * OCCUPATIONAL PERMITS          | 146,354                              | 155,800                          | 149,079                      | 6.5%  | 153,300                          | -1.6%                                      |
| BUILDING PERMITS                | 595,636                              | 410,000                          | 301,969                      | -31.2%                                      | 370,000                          | -9.8%                                      |
| ELECTRICAL PERMITS              | 56,166                               | 50,000                           | 55,243                       | -11.0%                                      | 57,000                           | 14.0%                                      |
| STREET CUTTING PERMITS          | 50                                   | 50                               | 10                           | 0.0%  | 50                               | 0.0%                                       |
| CULVERT PERMIT                  | 660                                  | 700                              | 570                          | 6.1%  | 600                              | -14.3%                                     |
| REINSPECTION FEES - BLDG        | 5,013                                | 5,000                            | 3,425                        | -0.3%                                       | 4,500                            | -10.0%                                     |
| PLUMBING PERMITS                | 40,440                               | 35,000                           | 28,605                       | -13.5%                                      | 35,000                           | 0.0%                                       |
| MECHANICAL PERMITS              | 33,125                               | 30,000                           | 23,886                       | -9.4%                                       | 30,000                           | 0.0%                                       |
| NATURAL GAS PERMITS             | 290                                  | 300                              | 154                          | 3.4%  | 200                              | -33.3%                                     |
| * BLDG,STRCTR &EQUIP PERMIT     | 731,380                              | 531,050                          | 413,862                      | -27.4%                                      | 497,350                          | -6.3%                                      |
| ELECTRICAL LICENSES             | 12,618                               | 16,000                           | 12,263                       | 26.8%                                       | 15,000                           | -6.3%                                      |
| GAS FITTERS LICENSES            | 2,700                                | 3,000                            | 2,400                        | 11.1%                                       | 2,500                            | -16.7%                                     |
| PLUMBING LICENSES               | 5,617                                | 6,500                            | 5,785                        | 15.7%                                       | 6,000                            | -7.7%                                      |
| MECHANICAL LICENSES             | 8,100                                | 8,300                            | 8,400                        | 2.5%  | 8,100                            | -2.4%                                      |
| PLAN CHECKING FEE               | 22,013                               | 22,000                           | 21,975                       | -0.1%                                       | 23,000                           | 4.5%                                       |
| * BUILDING LICENSES             | 51,048                               | 55,800                           | 50,823                       | 9.3%  | 54,600                           | -2.2%                                      |
| BURIAL PERMITS                  | -                                    | -                                | -                            | N/A   | -                                | N/A  |
| ** LICENSES AND PERMITS         | 928,782                              | 742,650                          | 613,764                      | -20.0%                                      | 705,250                          | -5.0%                                      |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|                                   | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted'14<br>from<br>Actual'13 | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted'15 |
|-----------------------------------|--------------------------------------|----------------------------------|------------------------------|---|----------------------------------|--|
| <b>REVENUES</b>                   |                                      |                                  |                              |   |                                  |  |
| 2% FIRE INSURANCE TAX             | 284,530                              | 265,000                          | 283,813                      | -6.9%                                       | 280,000                          | 5.7%                                       |
| BEER TAXES                        | 127,153                              | 130,000                          | 126,842                      | 2.2%  | 127,000                          | -2.3%                                      |
| DEPT OF TRANSPORTATION            | 104,463                              | 35,090                           | 35,090                       | -66.4%                                      | 35,090                           | 0.0%                                       |
| MISCELLANEOUS REIMBURSEMENT       | 11,801                               | -                                | 2,425                        | N/A   | -                                | N/A  |
| DEPT OF AGRICULTURE               | -                                    | -                                | 10,000                       | N/A   | -                                | N/A  |
| * STATE REVENUE                   | 527,947                              | 430,090                          | 458,170                      | -18.5%                                      | 442,090                          | 2.8%                                       |
| WARD 3 CAL PAR FIRE PROT          | 1,688,477                            | 1,710,622                        | 1,762,374                    | 1.3%  | 1,846,488                        | 7.9%                                       |
| HOUSING AUTHORITY LIEU TAX        | 54,683                               | 64,000                           | 58,330                       | 17.0%                                       | 58,000                           | -9.4%                                      |
| CAL PARISH POLICE JURY            | 231,900                              | 232,000                          | 173,253                      | 0.0%  | 231,900                          | 0.0%                                       |
| SW DIST LAW ENFORCE PLANNING      | 6,000                                | 3,000                            | -                            | -50.0%                                      | -                                | -100.0%                                    |
| * LOCAL REVENUE                   | 1,981,060                            | 2,009,622                        | 1,993,957                    | 1.4%  | 2,136,388                        | 6.3%                                       |
| ** INTERGOVERNMENTAL              | 2,509,007                            | 2,439,712                        | 2,452,127                    | -2.8%                                       | 2,578,478                        | 5.7%                                       |
| COMPLIANCE FEES                   | 21,325                               | 19,000                           | 14,880                       | -10.9%                                      | 18,000                           | -5.3%                                      |
| ZONING HEARINGS                   | 28,301                               | 25,000                           | 22,911                       | -11.7%                                      | 27,000                           | 8.0%                                       |
| * ZONING                          | 49,626                               | 44,000                           | 37,791                       | -11.3%                                      | 45,000                           | 2.3%                                       |
| ACCIDENT REPORT SALES             | 19,379                               | 20,000                           | 14,563                       | 3.2%  | 17,000                           | -15.0%                                     |
| POLICE PHOTOGRAPHIC SERVICE       | 8,250                                | 8,000                            | 4,631                        | -3.0%                                       | 6,000                            | -25.0%                                     |
| MOTORCYCLE ESCORT FEES            | 8,230                                | 5,000                            | 1,445                        | -39.2%                                      | 3,000                            | -40.0%                                     |
| FALSE ALARM FEES                  | 6,200                                | 5,000                            | 2,800                        | -19.4%                                      | 3,000                            | -40.0%                                     |
| FIRE REPORT, INSPECTION & PERMITS | 1,645                                | 2,000                            | 1,070                        | 21.6%                                       | 1,700                            | -15.0%                                     |
| SEX OFFENDER REGISTRATION         | 7,285                                | 7,500                            | 11,590                       | 3.0%  | 10,000                           | 33.3%                                      |
| * PUBLIC SAFETY CHARGES           | 50,989                               | 47,500                           | 36,099                       | -6.8%                                       | 40,700                           | -14.3%                                     |
| INSPECTION EXAMINATION FEE        | 1,050                                | 900                              | 800                          | -14.3%                                      | 900                              | 0.0%                                       |
| GENERAL INSPECTION FEES           | 3,963                                | 3,000                            | 2,180                        | -24.3%                                      | 3,000                            | 0.0%                                       |
| * INSPECTION FEES                 | 5,013                                | 3,900                            | 2,980                        | -22.2%                                      | 3,900                            | 0.0%                                       |
| GRASS CUTTING                     | 341,704                              | 340,000                          | 214,785                      | -0.5%                                       | 320,000                          | -5.9%                                      |
| * GRASS CUTTING & CLEANING        | 341,704                              | 340,000                          | 214,785                      | -0.5%                                       | 320,000                          | -5.9%                                      |
| DEMOLITION CHARGES                | 154,734                              | 140,000                          | 92,118                       | -9.5%                                       | 100,000                          | -28.6%                                     |
| INCINERATOR FEES                  | 13,966                               | 14,000                           | 10,304                       | 0.2%  | 12,000                           | -14.3%                                     |
| ADMINISTRATIVE HEARING CITATIONS  | -                                    | -                                | 38,650                       | N/A   | 30,000                           | N/A  |
| * PHYS ENV-CHG FOR SERVICE        | 168,700                              | 154,000                          | 141,072                      | -8.7%                                       | 142,000                          | -7.8%                                      |
| INDIRECT COST COMMUNITY DEVLPMNT  | 15,000                               | 28,000                           | 14,000                       | 86.7%                                       | 15,000                           | -46.4%                                     |
| INDIRECT COST TRANSIT             | 311,190                              | 311,000                          | 230,000                      | -0.1%                                       | 369,500                          | 18.8%                                      |
| INDIRECT COST CIVIC CENTER        | 66,018                               | 70,000                           | 45,000                       | 6.0%  | 65,000                           | -7.1%                                      |
| INDIRECT COST GOLF COURSE         | 68,205                               | 60,000                           | 40,000                       | -12.0%                                      | 65,000                           | 8.3%                                       |
| INDIRECT COST WATER UTILITY       | 674,632                              | 724,000                          | 500,000                      | 7.3%  | 722,550                          | -0.2%                                      |
| INDIRECT COST SUMMER FOOD SERVICE | 38,489                               | 30,000                           | 25,000                       | -22.1%                                      | 30,000                           | 0.0%                                       |
| INDIRECT COST WASTE WATER         | 700,000                              | 600,000                          | 450,000                      | -14.3%                                      | 680,000                          | 13.3%                                      |
| * INDIRECT COSTS                  | 1,873,534                            | 1,823,000                        | 1,304,000                    | -2.7%                                       | 1,947,050                        | 6.8%                                       |
| SERVICES OF PLANNING DEPT         | 2,088                                | 4,000                            | 837                          | 91.6%                                       | 1,452                            | -63.7%                                     |
| * INTERNAL SERVICES               | 2,088                                | 4,000                            | 837                          | 91.6%                                       | 1,452                            | -63.7%                                     |
| ** CHARGES FOR SERVICES           | 2,491,654                            | 2,416,400                        | 1,737,564                    | -3.0%                                       | 2,500,102                        | 3.5%                                       |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|                                 | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted'14<br>from<br>Actual'13 | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adpoted'15 |
|---------------------------------|--------------------------------------|----------------------------------|------------------------------|---|----------------------------------|--|
| <b>REVENUES</b>                 |                                      |                                  |                              |   |                                  |  |
| CITY COURT FINES                | 212,662                              | 270,000                          | 160,225                      | 27.0%                                       | 210,000                          | -22.2%                                     |
| APPEARANCE BONDS                | -                                    | -                                | -                            | N/A   | -                                | N/A  |
| * CITY COURT FINES              | 212,662                              | 270,000                          | 160,225                      | 27.0%                                       | 210,000                          | -22.2%                                     |
| PARKING VIOLATION - \$10.00     | 3,019                                | 8,000                            | 5,163                        | 165.0%                                      | 5,000                            | -37.5%                                     |
| HANDICAP - \$275.00             | 8,861                                | 10,000                           | 18,267                       | 12.9%                                       | 12,000                           | 20.0%                                      |
| * PARKING VIOLATIONS            | 11,880                               | 18,000                           | 23,430                       | 51.5%                                       | 17,000                           | -5.6%                                      |
| RESTITUTION                     | 462                                  | -                                | 3,517                        | N/A   | -                                | N/A  |
| DWI ANALYSIS FEE                | 2,252                                | 2,500                            | 2,391                        | 11.0%                                       | 2,500                            | 0.0%                                       |
| PRE-TRIAL DIVERSIONS DWI        | 1,550                                | 2,000                            | 950                          | 29.0%                                       | 1,500                            | -25.0%                                     |
| MISC CODE VIOLATION FEE         | 18,255                               | 16,000                           | 6,465                        | -12.4%                                      | 9,000                            | -43.8%                                     |
| * MISC FINES FORFEITURES        | 22,519                               | 20,500                           | 13,323                       | -9.0%                                       | 13,000                           | -36.6%                                     |
| ** FINES AND FORFEITURES        | 247,061                              | 308,500                          | 196,978                      | 24.9%                                       | 240,000                          | -22.2%                                     |
| INTEREST ON INVESTMENTS         | 40,045                               | 50,000                           | 37,880                       | 24.9%                                       | 50,000                           | 0.0%                                       |
| DEMAND DEPOSIT ACCOUNTS         | 25,936                               | 24,000                           | 9,003                        | -7.5%                                       | 15,000                           | -37.5%                                     |
| INTEREST-PROPERTY TAXES         | 20,655                               | 24,000                           | 20,613                       | 16.2%                                       | 21,000                           | -12.5%                                     |
| INTEREST-OCCUPATIONAL LICENSES  | 20,711                               | 20,000                           | 9,876                        | -3.4%                                       | 15,000                           | -25.0%                                     |
| INTEREST-SALES TAX              | 165,355                              | 250,000                          | 323,239                      | 51.2%                                       | 190,000                          | -24.0%                                     |
| UNREALIZED GAIN/LOSS INVEST     | (49,173)                             | -                                | -                            | N/A   | -                                | N/A  |
| INTEREST-GRASS ASSESSMENT       | 16,100                               | 16,000                           | 13,529                       | -0.6%                                       | 16,000                           | 0.0%                                       |
| * INTEREST                      | 239,629                              | 384,000                          | 414,140                      | 60.2%                                       | 307,000                          | -20.1%                                     |
| PENALTY-OCCUPATION LICENSE      | 31,585                               | 35,000                           | 28,677                       | 10.8%                                       | 30,000                           | -14.3%                                     |
| PENALTY-SALES TAX               | 115,858                              | 110,000                          | 87,756                       | -5.1%                                       | 115,000                          | 4.5%                                       |
| PENALTY-GRASS ASSESSMENTS       | 11,126                               | 13,000                           | 9,450                        | 16.8%                                       | 11,000                           | -15.4%                                     |
| * PENALTIES                     | 158,569                              | 158,000                          | 125,883                      | -0.4%                                       | 156,000                          | -1.3%                                      |
| OIL & GAS LEASE ROYALTIES       | 150                                  | 150                              | 150                          | 0.0%  | 150                              | 0.0%                                       |
| PIONEER BUILDING RENTS          | 45,909                               | 25,000                           | 6,250                        | -45.5%                                      | 2,000                            | -92.0%                                     |
| COMMUNICATION EQUIPMENT         | 56,550                               | 62,000                           | -                            | 9.6%  | 57,000                           | -8.1%                                      |
| * RENTS AND ROYALTIES           | 102,609                              | 87,150                           | 6,400                        | -15.1%                                      | 59,150                           | -32.1%                                     |
| OLD EQUIPMENT                   | 38,341                               | 30,000                           | 125,436                      | -21.8%                                      | 40,000                           | 33.3%                                      |
| GARBAGE CANS                    | 3,600                                | 3,500                            | 4,276                        | -2.8%                                       | 4,500                            | 28.6%                                      |
| * SALE OF FIXED ASSETS          | 41,941                               | 33,500                           | 129,712                      | -20.1%                                      | 44,500                           | 32.8%                                      |
| MISCELLANEOUS DONATIONS         | 1,393                                | 3,100                            | 3,603                        | 122.5%                                      | 3,000                            | -3.2%                                      |
| FIRE DEPARTMENT DONATIONS       | -                                    | -                                | 315                          | N/A   | -                                | N/A  |
| * DONATIONS                     | 1,393                                | 3,100                            | 3,918                        | 122.5%                                      | 3,000                            | -3.2%                                      |
| GENERAL REVENUES                | 13,799                               | 15,000                           | 6,678                        | 8.7%  | 10,000                           | -33.3%                                     |
| ATTORNEY FEES                   | 160                                  | 250                              | 415                          | 56.3%                                       | 300                              | 20.0%                                      |
| GENERAL CONCESSIONS             | 1,489                                | 2,200                            | 1,987                        | 47.8%                                       | 2,200                            | 0.0%                                       |
| PUBLIC WORKS                    | 7,960                                | 15,000                           | 15,590                       | 88.4%                                       | 15,000                           | 0.0%                                       |
| SPECIAL EVENT REVENUE           | 10,030                               | 7,000                            | 7,150                        | -30.2%                                      | 8,000                            | 14.3%                                      |
| EMPLOYEE TRAINING REIMBURSEMENT | -                                    | -                                | 460                          | N/A   | -                                | N/A  |
| TEAM GREEN                      | 6,864                                | 7,000                            | 4,409                        | 2.0%  | 5,000                            | -28.6%                                     |
| * MISCELLANEOUS REVENUE         | 40,302                               | 46,450                           | 36,689                       | 15.3%                                       | 40,500                           | -12.8%                                     |
| MISC INSURANCE CLAIMS           | 38,206                               | 34,000                           | 29,438                       | -11.0%                                      | 30,000                           | -11.8%                                     |
| * INSURANCE REVENUES            | 38,206                               | 34,000                           | 29,438                       | -11.0%                                      | 30,000                           | -11.8%                                     |
| ** USE OF MONEY & PROPERTY      | 622,649                              | 746,200                          | 746,180                      | 19.8%                                       | 640,150                          | -14.2%                                     |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| <b>REVENUES</b>                | <b>Actual<br/>Fiscal Year<br/>2012 - 2013</b> | <b>Adopted<br/>Budget<br/>2013 - 2014</b> | <b>Y-T-D<br/>FY 2014<br/>8/1/2014</b> | <b>% Change<br/>Adopted'14<br/>from<br/>Actual'13</b> | <b>Adopted<br/>Budget<br/>2014 - 2015</b> | <b>% Change<br/>Adopted'14<br/>to<br/>Adpoted'15</b> |
|--------------------------------|---|---|---------------------------------------|---|---|--|
| TOTAL OPERATING REVENUES       | 58,329,059                                    | 59,454,252                                | 48,624,635                            | 1.9%  | 62,222,321                                | 4.7%   |
| RIVERBOAT GAMING FUND TRANSFER | 887,130                                       | 980,000                                   | 730,000                               | 10.5%   | 980,000                                   | 0.0%   |
| FACILITY RENEWAL FUND          | -   | 375,000                                   | 280,000                               | N/A   | 200,000                                   | -46.7%   |
| EMPLOYEE HEALTH INSURANCE      | 750,000                                       | 750,000                                   | 550,000                               | 0.0%  | -   | -100.0%  |
| *INTERFUND TRANSFERS           | <u>1,637,130</u>                              | <u>2,105,000</u>                          | <u>1,560,000</u>                      | 28.6%   | <u>1,180,000</u>                          | -43.9%   |
| EXCESS OF REV OVER/UNDER EXP   | <u>(538,582)</u>                              | <u>2,363,360</u>                          | <u>-</u>                              | 538.8%  | <u>2,853,169</u>                          | 20.7%  |
| ** NON-OPERATING REVENUE       | <u>(538,582)</u>                              | <u>2,363,360</u>                          | <u>-</u>                              | 538.8%  | <u>2,853,169</u>                          | 20.7%  |
| TOTAL GENERAL FUND             | <u>\$ 59,427,607</u>                          | <u>\$ 63,922,612</u>                      | <u>\$ 50,184,635</u>                  | 7.6%  | <u>\$ 66,255,490</u>                      | 3.6%   |

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# **GENERAL FUND**

## **OPERATING EXPENDITURES AND TRANSFERS**

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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 | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------|-----------------------|--------------------------|--------------------------|
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| General Government    | 46.5                               | 46.5                           | 46.5                            | 46.5                           | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| <b>Department / Division</b>       | <b>Actual<br/>Fiscal Year<br/>2012 - 2013</b> | <b>Adopted<br/>Budget<br/>2013 - 2014</b> | <b>Y-T-D<br/>FY 2014<br/>8/1/2014</b> | <b>% Change<br/>Adopted<br/>from<br/>Actual</b> | <b>Adopted<br/>Budget<br/>2014 - 2015</b> | <b>% Change<br/>Adopted'14<br/>to<br/>Adopted'15</b> |
|------------------------------------|---|---|---------------------------------------|---|---|--|
| <b>FUND: 001 GENERAL FUND</b>      |   |   |                                       |   |   |  |
| <b>DEPT: 01 GENERAL GOVERNMENT</b> |   |   |                                       |   |   |  |
| Salaries/ Wages/ OT                | \$ 1,655,961                                  | \$ 1,673,000                              | \$ 1,347,013                          | 1.0%  | \$ 1,692,700                              | 1.2%   |
| Fringe Benefits                    | 629,582                                       | 672,770                                   | 515,785                               | 6.9%  | 685,860                                   | 1.9%   |
| General Operating Services         | 90,253  | 113,750                                   | 74,837                                | 26.0%   | 109,850                                   | -3.4%  |
| Insurance - Property, AL, GL, WC   | 146,308                                       | 160,086                                   | 172,113                               | 9.4%  | 187,940                                   | 17.4%  |
| Maintenance & Rentals              | 19,436  | 33,650                                    | 23,541                                | 73.1%   | 47,750                                    | 41.9%  |
| Utilities                          | 63,686  | 71,200                                    | 59,853                                | 11.8%   | 79,500                                    | 11.7%  |
| Contractual Services & Projects    | 4,927   | 15,500                                    | 23,964                                | 214.6%  | 31,900                                    | 105.8%   |
| General Supplies                   | 19,336  | 33,025                                    | 17,592                                | 70.8%   | 34,050                                    | 3.1%   |
| Automotive Supplies & Gasoline     | 38,863  | 38,150                                    | 27,941                                | -1.8%   | 37,450                                    | -1.8%  |
| Materials & Equipment              | 19,034  | 34,550                                    | 2,145                                 | 81.5%   | 26,750                                    | -22.6%   |
| Special Current Charges            | 205,614                                       | 244,625                                   | 155,613                               | 19.0%   | 266,625                                   | 9.0%   |
| <b>GENERAL GOVERNMENT DEPT</b>     | <b>\$ 2,893,000</b>                           | <b>\$ 3,090,306</b>                       | <b>\$ 2,420,397</b>                   | <b>6.8%</b>                                     | <b>\$ 3,200,375</b>                       | <b>3.6%</b>  |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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 | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------|-----------------------|--------------------------|--------------------------|
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Mayor's Office        | 5                                  | 5                              | 5                               | 5                              | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division              | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted '14<br>to<br>Adopted '15 |
|------------------------------------|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 001 GENERAL FUND</b>      |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 01 GENERAL GOVERNMENT</b> |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 01 MAYOR'S OFFICE</b>      |                                      |                                  |                              |                                       |                                  |  |
| Salaries/ Wages/ OT                | \$ 386,514                           | \$ 395,000                       | \$ 312,315                   | 2.2%                                  | \$ 399,400                       | 1.1%   |
| Fringe Benefits                    | 102,065                              | 106,860                          | 83,948                       | 4.7%                                  | 111,300                          | 4.2%   |
| General Operating Services         | 6,218                                | 10,050                           | 6,207                        | 61.6%                                 | 10,050                           | 0.0%   |
| Insurance - Property, AL, GL, WC   | 41,423                               | 43,908                           | 43,908                       | 6.0%                                  | 46,103                           | 5.0%   |
| Maintenance & Rentals              | 3,699                                | 4,350                            | 1,236                        | 17.6%                                 | 4,300                            | -1.1%  |
| Utilities                          | 9,307                                | 12,000                           | 7,076                        | 28.9%                                 | 10,000                           | -16.7%                                       |
| Contractual Services & Projects    | -                                    | -                                | -                            | N/A                                   | 20,000                           | N/A  |
| General Supplies                   | 6,837                                | 8,750                            | 4,918                        | 28.0%                                 | 8,450                            | -3.4%  |
| Automotive Supplies & Gasoline     | 2,246                                | 3,150                            | 1,116                        | 40.2%                                 | 2,450                            | -22.2%                                       |
| Materials & Equipment              | 3,872                                | 11,450                           | (226)                        | 195.7%                                | 10,950                           | -4.4%  |
| Special Current Charges            | 48                                   | 75                               | -                            | 56.3%                                 | 75                               | 0.0%   |
| <b>MAYOR'S OFFICE</b>              | <b>\$ 562,229</b>                    | <b>\$ 595,593</b>                | <b>\$ 460,498</b>            | <b>5.9%</b>                           | <b>\$ 623,078</b>                | <b>4.6%</b>                                  |



**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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         | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|---------------------|-----------------------|--------------------------|--------------------------|
| Ordinances adopted  | 349                   | 325                      | 350                      |
| Resolutions adopted | 276                   | 273                      | 280                      |
|                     |                       |                          |                          |
|                     |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| City Council          | 5                                  | 5                              | 5                               | 5                              | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division              | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted '14<br>to<br>Adopted '15 |
|------------------------------------|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 001 GENERAL FUND</b>      |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 01 GENERAL GOVERNMENT</b> |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 02 CITY COUNCIL</b>        |                                      |                                  |                              |                                       |                                  |  |
| Salaries/ Wages/ OT                | \$ 143,769                           | \$ 145,000                       | \$ 120,596                   | 0.9%                                  | \$ 146,600                       | 1.1%   |
| Fringe Benefits                    | 78,735                               | 99,900                           | 58,034                       | 26.9%                                 | 86,800                           | -13.1%                                       |
| General Operating Services         | 16,968                               | 28,550                           | 14,434                       | 68.3%                                 | 29,650                           | 3.9%   |
| Insurance - Property, AL, GL, WC   | 6,303                                | 6,681                            | 6,681                        | 6.0%                                  | 7,015                            | 5.0%   |
| Maintenance & Rentals              | 8,068                                | 12,000                           | 9,650                        | 48.7%                                 | 13,000                           | 8.3%   |
| Utilities                          | 1,445                                | 1,500                            | 3,076                        | 3.8%                                  | 5,000                            | 233.3%                                       |
| Contractual Services & Projects    | -                                    | 500                              | -                            | N/A                                   | 500                              | 0.0%   |
| General Supplies                   | 1,897                                | 2,300                            | 1,090                        | 21.2%                                 | 2,400                            | 4.3%   |
| Materials & Equipment              | 540                                  | 4,800                            | 259                          | 788.9%                                | 4,000                            | -16.7%                                       |
| <b>CITY COUNCIL</b>                | <b>\$ 257,725</b>                    | <b>\$ 301,231</b>                | <b>\$ 213,820</b>            | <b>16.9%</b>                          | <b>\$ 294,965</b>                | <b>-2.1%</b>                                 |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 ANNUAL BUDGET**

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

**GOAL MISSION STATEMENT:**

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

**FUNCTION DESCRIPTION:**

The City Marshal Division provides for the Marshal's Office operational costs which are funded by the City's General Fund. This includes personnel costs for deputies and a portion for the elected Ward Three Marshal as provided by law. This Office is a part of the judicial system and operates in conjunction with Lake Charles City Court. This is the enforcement officer of the Court, and the duties include service of papers, garnishments, and warrants.

**DEMAND PERFORMANCE INDICATORS:**

| Description            | 2012– 2013 Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|------------------------|-------------------|--------------------------|--------------------------|
| Warrants cleared       | 6,101             | 7,000                    | 7,000                    |
| Papers served          | 8,190*            | 10,500*                  | 10,500*                  |
| Garnishments processed | 810               | 950                      | 950                      |

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

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| City Marshal          | 12                                 | 12                             | 12                              | 12                             | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division              | Actual                     | Adopted               | Y-T-D               | % Change                  | Adopted               | % Change                         |
|------------------------------------|----------------------------|-----------------------|---------------------|---------------------------|-----------------------|----------------------------------|
|                                    | Fiscal Year<br>2012 - 2013 | Budget<br>2013 - 2014 | FY 2014<br>8/1/2014 | Adopted<br>from<br>Actual | Budget<br>2014 - 2015 | Adopted '14<br>to<br>Adopted '15 |
| <b>FUND: 001 GENERAL FUND</b>      |                            |                       |                     |                           |                       |                                  |
| <b>DEPT 01: GENERAL GOVERNMENT</b> |                            |                       |                     |                           |                       |                                  |
| <b>DIV: 03 CITY MARSHAL</b>        |                            |                       |                     |                           |                       |                                  |
| Salaries/ Wages/ OT                | \$ 330,882                 | \$ 337,500            | \$ 274,480          | 2.0%                      | \$ 340,100            | 0.8%                             |
| Fringe Benefits                    | 118,088                    | 124,000               | 103,289             | 5.0%                      | 131,000               | 5.6%                             |
| General Operating Services         | 1,904                      | 2,200                 | 1,826               | 15.5%                     | 2,200                 | 0.0%                             |
| Insurance - Property, AL, GL, WC   | 54,516                     | 62,787                | 57,787              | 15.2%                     | 65,676                | 4.6%                             |
| Utilities                          | 1,628                      | 1,800                 | 650                 | 10.6%                     | 1,800                 | 0.0%                             |
| Contractual Services & Projects    | 4,800                      | 4,800                 | 4,800               | 0.0%                      | 4,800                 | 0.0%                             |
| General Supplies                   | -                          | 100                   | -                   | N/A                       | 100                   | 0.0%                             |
| Automotive Supplies & Gasoline     | 36,617                     | 35,000                | 26,825              | -4.4%                     | 35,000                | 0.0%                             |
| Special Current Charges            | 10,299                     | 10,200                | 10,145              | -1.0%                     | 10,200                | 0.0%                             |
| CITY MARSHAL                       | <u>\$ 558,734</u>          | <u>\$ 578,387</u>     | <u>\$ 479,802</u>   | 3.5%                      | <u>\$ 590,876</u>     | 2.2%                             |



**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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                   | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------------------------|-----------------------|--------------------------|--------------------------|
| Civil cases filed/disposed    | 3,330/2,652           | 3,580/2,864              | 3,991/2,993              |
| Criminal cases filed/disposed | 4,911/3,670           | 6,882/5,162              | 6,384/4,534              |
| Traffic cases filed/disposed  | 20,147/18,391         | 14,164/12,889            | 10,793/10,870            |
| Juvenile cases filed/disposed | 127/110               | 40/35                    | 25/35                    |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| City Court            | 17                                 | 17                             | 17                              | 17                             | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| <b>Department / Division</b>       | <b>Actual<br/>Fiscal Year<br/>2012 - 2013</b> | <b>Adopted<br/>Budget<br/>2013 - 2014</b> | <b>Y-T-D<br/>FY 2014<br/>8/1/2014</b> | <b>% Change<br/>Adopted<br/>from<br/>Actual</b> | <b>Adopted<br/>Budget<br/>2014 - 2015</b> | <b>% Change<br/>Adopted'14<br/>to<br/>Adopted '15</b> |
|------------------------------------|---|---|---------------------------------------|---|---|---|
| <b>FUND: 001 GENERAL FUND</b>      |   |   |                                       |   |   |   |
| <b>DEPT: 01 GENERAL GOVERNMENT</b> |   |   |                                       |   |   |   |
| <b>DIV: 04 CITY COURT</b>          |   |   |                                       |   |   |   |
| Salaries/ Wages/ OT                | \$ 525,390                                    | \$ 521,100                                | \$ 418,426                            | -0.8%   | \$ 525,700                                | 0.9%  |
| Fringe Benefits                    | 217,610                                       | 232,760                                   | 178,573                               | 7.0%  | 244,160                                   | 4.9%  |
| General Operating Services         | 19,672  | 25,550                                    | 15,868                                | 29.9%   | 23,450                                    | -8.2%   |
| Insurance - Property, AL, GL, WC   | 27,257  | 28,892                                    | 45,919                                | 6.0%  | 50,437                                    | 74.6%   |
| Maintenance & Rentals              | 1,565   | 11,000                                    | 7,832                                 | 602.9%  | 24,150                                    | 119.5%  |
| Utilities                          | 49,012  | 53,100                                    | 47,343                                | 8.3%  | 60,300                                    | 13.6%   |
| Contractual Services & Projects    | 124   | 10,000                                    | 19,164                                | 7964.5%   | 6,400                                     | -36.0%  |
| General Supplies                   | 6,475   | 15,150                                    | 7,204                                 | 134.0%  | 16,350                                    | 7.9%  |
| Materials & Equipment              | 8,600   | 15,800                                    | 1,162                                 | 83.7%   | 9,800                                     | -38.0%  |
| Special Current Charges            | 14,084  | 15,750                                    | 14,452                                | 11.8%   | 15,550                                    | -1.3%   |
| <b>CITY COURT</b>                  | <b>\$ 869,789</b>                             | <b>\$ 929,102</b>                         | <b>\$ 755,943</b>                     | <b>6.8%</b>                                     | <b>\$ 976,297</b>                         | <b>5.1%</b>   |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 ANNUAL BUDGET**

**FUND:** 001 GENERAL FUND  
**DEPARTMENT:** 01 GENERAL GOVERNMENT  
**DIVISION:** 05 LEGAL SERVICES

**GOAL MISSION STATEMENT:**

To provide legal advice to the Mayor, City Council, and all the officers, departments, boards and agencies of the City.

**FUNCTION DESCRIPTION:**

This division includes the function of the City Attorney's and City Prosecutor's Offices and their support staff. In addition to general legal services, the City Attorney's Office also supervises the defense of any claims by outside counsel against the City, including those accounted for by the Risk Management Fund. The head of this division is the City Attorney who supervises the conduct of the legal affairs of the City. The functions also include the handling of all legal instruments; representing the City in litigation; preparing ordinances upon the request of the Mayor or City Councilmen; providing legal advice concerning the affairs of the City when requested by the Mayor or City Councilmen; rendering written opinions as to the legality of all contracts, franchises and other legal instruments.

**DEMAND PERFORMANCE INDICATORS:**

| Description                  | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|------------------------------|-----------------------|--------------------------|--------------------------|
| Requests for legal action    | 64                    | 70                       | 70                       |
| Administrative Hearing Cases | 79                    | 50                       | 100                      |
|                              |                       |                          |                          |
|                              |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Legal Services        | 7.5                                | 7.5                            | 7.5                             | 7.5                            | 0.0%                             |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| <b>Department / Division</b>       | <b>Actual<br/>Fiscal Year<br/>2012 - 2013</b> | <b>Adopted<br/>Budget<br/>2013 - 2014</b> | <b>Y-T-D<br/>FY 2014<br/>8/1/2014</b> | <b>% Change<br/>Adopted<br/>from<br/>Actual</b> | <b>Adopted<br/>Budget<br/>2014 - 2015</b> | <b>% Change<br/>Adopted'14<br/>to<br/>Adopted '15</b> |
|------------------------------------|---|---|---------------------------------------|---|---|---|
| <b>FUND: 001 GENERAL FUND</b>      |   |   |                                       |   |   |   |
| <b>DEPT: 01 GENERAL GOVERNMENT</b> |   |   |                                       |   |   |   |
| <b>DIV: 05 LEGAL SERVICES</b>      |   |   |                                       |   |   |   |
| Salaries/ Wages/ OT                | \$ 269,406                                    | \$ 274,400                                | \$ 221,196                            | 1.9%  | \$ 280,900                                | 2.4%  |
| Fringe Benefits                    | 113,084                                       | 109,250                                   | 91,941                                | -3.4%   | 112,600                                   | 3.1%  |
| General Operating Services         | 45,491  | 47,400                                    | 36,502                                | 4.2%  | 44,500                                    | -6.1%   |
| Insurance - Property, AL, GL, WC   | 16,809  | 17,818                                    | 17,818                                | 6.0%  | 18,709                                    | 5.0%  |
| Maintenance & Rentals              | 6,104   | 6,300                                     | 4,823                                 | 3.2%  | 6,300                                     | 0.0%  |
| Utilities                          | 2,294   | 2,800                                     | 1,708                                 | 22.1%   | 2,400                                     | -14.3%  |
| Contractual Services & Projects    | 3   | 200                                       | -                                     | 6566.7%   | 200                                       | 0.0%  |
| General Supplies                   | 4,127   | 6,725                                     | 4,380                                 | 63.0%   | 6,750                                     | 0.4%  |
| Materials & Equipment              | 6,022   | 2,500                                     | 950                                   | -58.5%  | 2,000                                     | -20.0%  |
| Special Current Charges            | 181,183                                       | 218,600                                   | 131,016                               | 20.7%   | 240,800                                   | 10.2%   |
| LEGAL SERVICES                     | <u>644,523</u>                                | <u>685,993</u>                            | <u>510,334</u>                        | 6.4%  | <u>715,159</u>                            | 4.3%  |
| <br>GENERAL GOVERNMENT             | <br><u>\$ 2,893,000</u>                       | <br><u>\$ 3,090,306</u>                   | <br><u>\$ 2,420,397</u>               | <br>6.8%  | <br><u>\$ 3,200,375</u>                   | <br>3.6%  |



**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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 | 2012 – 2013<br>Actual | 2013-2014 | 2014 – 2015<br>Estimated |
|-------------|-----------------------|-----------|--------------------------|
|             |                       |           |                          |
|             |                       |           |                          |
|             |                       |           |                          |
|             |                       |           |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Finance Department    | 18                                 | 18                             | 18                              | 18                             | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division            | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted'15 |
|----------------------------------|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 001 GENERAL FUND</b>    |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 02 FINANCE</b>          |                                      |                                  |                              |                                       |                                  |  |
| Salaries/ Wages/ OT              | \$ 733,981                           | \$ 740,090                       | \$ 596,340                   | 0.8%                                  | \$ 753,100                       | 1.8%                                       |
| Fringe Benefits                  | 223,896                              | 235,760                          | 199,195                      | 5.3%                                  | 270,060                          | 14.5%                                      |
| General Operating Services       | 29,503                               | 36,275                           | 22,219                       | 23.0%                                 | 36,695                           | 1.2%                                       |
| Insurance - Property, AL, GL, WC | 36,169                               | 38,318                           | 38,318                       | 5.9%                                  | 40,216                           | 5.0%                                       |
| Maintenance & Rentals            | 5,880                                | 7,350                            | 4,189                        | 25.0%                                 | 7,350                            | 0.0%                                       |
| Utilities                        | 6,435                                | 7,500                            | 5,299                        | 16.6%                                 | 8,000                            | 6.7%                                       |
| Contractual Services & Projects  | 15,926                               | 26,500                           | 13,292                       | 66.4%                                 | 26,500                           | 0.0%                                       |
| General Supplies                 | 13,569                               | 13,850                           | 13,826                       | 2.1%                                  | 19,950                           | 44.0%                                      |
| Materials & Equipment            | 530                                  | 9,600                            | 1,952                        | 1711.3%                               | 8,100                            | -15.6%                                     |
| Special Current Charges          | 458,601                              | 514,500                          | 422,413                      | 12.2%                                 | 542,920                          | 5.5%                                       |
| <b>FINANCE DEPARTMENT</b>        | <b>\$ 1,524,490</b>                  | <b>\$ 1,629,743</b>              | <b>\$ 1,317,043</b>          | <b>6.9%</b>                           | <b>\$ 1,712,891</b>              | <b>5.1%</b>                                |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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                        | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|------------------------------------|-----------------------|--------------------------|--------------------------|
| Annual budget                      | 1                     | 1                        | 1                        |
| Budget amendments                  | 1                     | 1                        | 1                        |
| CAFR (annual financial statements) | 1                     | 1                        | 1                        |
| Bond issues                        | 0                     | 0                        | 0                        |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count   | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-------------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Administration Services | 2                                  | 2                              | 2                               | 2                              | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division                  | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted '14<br>to<br>Adopted '15 |
|--|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 001 GENERAL FUND</b>          |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 02 FINANCE</b>                |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 01 ADMINISTRATION SERVICES</b> |                                      |                                  |                              |                                       |                                  |  |
| Salaries/ Wages/ OT                    | \$ 148,100                           | \$ 150,690                       | \$ 124,342                   | 1.7%                                  | \$ 153,600                       | 1.9%   |
| Fringe Benefits                        | 36,123                               | 38,800                           | 31,230                       | 7.4%                                  | 41,000                           | 5.7%   |
| General Operating Services             | 4,914                                | 5,875                            | 3,180                        | 19.6%                                 | 5,375                            | -8.5%  |
| Insurance - Property, AL, GL, WC       | 8,038                                | 8,499                            | 8,499                        | 5.7%                                  | 8,906                            | 4.8%   |
| Maintenance & Rentals                  | 1,330                                | 1,300                            | 671                          | -2.3%                                 | 1,300                            | 0.0%   |
| Utilities                              | 1,195                                | 1,500                            | 975                          | 25.5%                                 | 1,500                            | 0.0%   |
| Contractual Services & Projects        | 12,781                               | 15,000                           | 10,374                       | 17.4%                                 | 15,000                           | 0.0%   |
| General Supplies                       | -                                    | 925                              | 681                          | N/A                                   | 1,025                            | 10.8%  |
| Materials & Equipment                  | -                                    | 500                              | 18                           | N/A                                   | 1,200                            | 140.0%                                       |
| Special Current Charges                | 2,100                                | 3,000                            | 8,417                        | 42.9%                                 | 10,000                           | 233.3%                                       |
| ADMINISTRATION SERVICES                | <u>\$ 214,581</u>                    | <u>\$ 226,089</u>                | <u>\$ 188,387</u>            | 5.4%                                  | <u>\$ 238,906</u>                | 5.7%   |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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                           | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|---------------------------------------|-----------------------|--------------------------|--------------------------|
| Accounts payable checks issued        | 12,588                | 13,400                   | 13,400                   |
| Payroll checks issued/direct deposits | 5,735/20,173          | 6,500/20,200             | 6,500/20,200             |
| Occupational licenses processed       | 5,729                 | 4,455                    | 4,455                    |
| Capital projects managed              | 86                    | 69                       | 65                       |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Accounting            | 11                                 | 11                             | 11                              | 11                             | 0.0%                             |



**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division            | Actual                     | Adopted               | Y-T-D               | % Change                  | Adopted               | % Change                         |
|----------------------------------|----------------------------|-----------------------|---------------------|---------------------------|-----------------------|----------------------------------|
|                                  | Fiscal Year<br>2012 - 2013 | Budget<br>2013 - 2014 | FY 2014<br>8/1/2014 | Adopted<br>from<br>Actual | Budget<br>2014 - 2015 | Adopted '14<br>to<br>Adopted '15 |
| <b>FUND: 001 GENERAL FUND</b>    |                            |                       |                     |                           |                       |                                  |
| <b>DEPT: 02 FINANCE</b>          |                            |                       |                     |                           |                       |                                  |
| <b>DIV: 02 ACCOUNTING</b>        |                            |                       |                     |                           |                       |                                  |
| Salaries/ Wages/ OT              | \$ 439,823                 | \$ 438,400            | \$ 351,689          | -0.3%                     | \$ 446,100            | 1.8%                             |
| Fringe Benefits                  | 135,561                    | 141,860               | 122,732             | 4.6%                      | 164,560               | 16.0%                            |
| General Operating Services       | 22,006                     | 26,700                | 16,424              | 21.3%                     | 27,500                | 3.0%                             |
| Insurance - Property, AL, GL, WC | 19,311                     | 20,470                | 20,470              | 6.0%                      | 21,494                | 5.0%                             |
| Maintenance & Rentals            | 3,473                      | 4,750                 | 2,987               | 36.8%                     | 4,750                 | 0.0%                             |
| Utilities                        | 3,439                      | 4,000                 | 2,870               | 16.3%                     | 4,500                 | 12.5%                            |
| Contractual Services & Projects  | -                          | 7,200                 | 113                 | N/A                       | 7,200                 | 0.0%                             |
| General Supplies                 | 10,288                     | 9,375                 | 10,165              | -8.9%                     | 15,375                | 64.0%                            |
| Materials & Equipment            | 503                        | 5,600                 | 172                 | 1013.3%                   | 4,600                 | -17.9%                           |
| Special Current Charges          | 456,501                    | 511,500               | 413,996             | 12.0%                     | 532,920               | 4.2%                             |
| ACCOUNTING                       | <u>\$ 1,090,905</u>        | <u>\$ 1,169,855</u>   | <u>\$ 941,618</u>   | 7.2%                      | <u>\$ 1,228,999</u>   | 5.1%                             |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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               | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|---------------------------|-----------------------|--------------------------|--------------------------|
| Purchase orders processed | 2,838                 | 3,239                    | 3,200                    |
|                           |                       |                          |                          |
|                           |                       |                          |                          |
|                           |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Purchasing            | 5                                  | 5                              | 5                               | 5                              | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division            | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted '14<br>to<br>Adopted '15 |
|----------------------------------|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 001 GENERAL FUND</b>    |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 02 FINANCE</b>          |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 03 PURCHASING</b>        |                                      |                                  |                              |                                       |                                  |  |
| Salaries/ Wages/ OT              | \$ 146,058                           | \$ 151,000                       | \$ 120,309                   | 3.4%                                  | \$ 153,400                       | 1.6%   |
| Fringe Benefits                  | 52,212                               | 55,100                           | 45,233                       | 5.5%                                  | 64,500                           | 17.1%  |
| General Operating Services       | 2,583                                | 3,700                            | 2,615                        | 43.2%                                 | 3,820                            | 3.2%   |
| Insurance - Property, AL, GL, WC | 8,820                                | 9,349                            | 9,349                        | 6.0%                                  | 9,816                            | 5.0%   |
| Maintenance & Rentals            | 1,077                                | 1,300                            | 531                          | 20.7%                                 | 1,300                            | 0.0%   |
| Utilities                        | 1,801                                | 2,000                            | 1,454                        | 11.0%                                 | 2,000                            | 0.0%   |
| Contractual Services & Projects  | 3,145                                | 4,300                            | 2,805                        | 36.7%                                 | 4,300                            | 0.0%   |
| General Supplies                 | 3,281                                | 3,550                            | 2,980                        | 8.2%                                  | 3,550                            | 0.0%   |
| Materials & Equipment            | 27                                   | 3,500                            | 1,762                        | 12863%                                | 2,300                            | -34.3%                                       |
| <b>PURCHASING</b>                | <u>219,004</u>                       | <u>233,799</u>                   | <u>187,038</u>               | 6.8%                                  | <u>244,986</u>                   | 4.8%   |
| <br>FINANCE DEPARTMENT           | <br><u>\$ 1,524,490</u>              | <br><u>\$ 1,629,743</u>          | <br><u>\$ 1,317,043</u>      | <br>6.9%                              | <br><u>\$ 1,712,891</u>          | <br>5.1%                                     |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 ANNUAL BUDGET**

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

**GOAL MISSION STATEMENT:**

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

**FUNCTION DESCRIPTION:**

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

**DEMAND PERFORMANCE INDICATORS:**

| Description                        | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 - 2015 |
|------------------------------------|-----------------------|--------------------------|-------------|
| Applications received              | 1,250                 | 1,328                    | 1,300       |
| New hires                          | 364                   | 436                      | 420         |
| Employee health fair participation | 325                   | 400                      | 420         |
|                                    |                       |                          |             |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Human Resources       | 4                                  | 4                              | 4                               | 4                              | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division             | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted'15 |
|-----------------------------------|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 001 GENERAL FUND</b>     |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 03 HUMAN RESOURCES</b>   |                                      |                                  |                              |                                       |                                  |  |
| Salaries/ Wages/ OT               | \$ 202,401                           | \$ 211,800                       | \$ 187,091                   | 4.6%                                  | \$ 231,600                       | 9.3%                                       |
| Fringe Benefits                   | 65,074                               | 70,100                           | 57,937                       | 7.7%                                  | 75,360                           | 7.5%                                       |
| General Operating Services        | 6,956                                | 11,000                           | 7,851                        | 58.1%                                 | 12,300                           | 11.8%                                      |
| Insurance - Property, AL, GL, WC  | 10,668                               | 11,308                           | 11,308                       | 6.0%                                  | 11,873                           | 5.0%                                       |
| Maintenance & Rentals             | 6,800                                | 5,700                            | 3,749                        | -16.2%                                | 6,150                            | 7.9%                                       |
| Utilities                         | 2,274                                | 3,000                            | 2,117                        | 31.9%                                 | 3,000                            | 0.0%                                       |
| Contractual Services & Projects   | 1,594                                | 4,000                            | 1,478                        | 150.9%                                | 4,000                            | 0.0%                                       |
| General Supplies                  | 8,578                                | 13,450                           | 9,826                        | 56.8%                                 | 13,650                           | 1.5%                                       |
| Automotive Supplies & Gasoline    | 262                                  | 350                              | 140                          | 33.6%                                 | 350                              | 0.0%                                       |
| Materials & Equipment             | 2,321                                | 5,000                            | 465                          | 115.4%                                | 5,000                            | 0.0%                                       |
| Contingency                       | -                                    | -                                | -                            | N/A                                   | -                                | N/A  |
| Major Acquisitions & Improvements | -                                    | -                                | -                            | N/A                                   | 15,000                           | N/A  |
| Special Current Charges           | 2,184                                | 4,700                            | 261                          | 115.2%                                | 4,750                            | 1.1%                                       |
| <b>HUMAN RESOURCES DEPARTMENT</b> | <b>\$ 309,112</b>                    | <b>\$ 340,408</b>                | <b>\$ 282,223</b>            | <b>10.1%</b>                          | <b>\$ 383,033</b>                | <b>12.5%</b>                               |



**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 ANNUAL BUDGET**

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

**GOAL MISSION STATEMENT:**

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

**FUNCTION DESCRIPTION:**

The functions of the overall Fire Department include fire prevention, fire extinguishments and salvage operations; inspections and recommendations concerning fire code; investigation of fires and their causes; conduct fire safety and prevention programs. The department performs fire suppression and prevention services within the City; it also provides fire protection services for Ward 3 of Calcasieu Parish through a joint services agreement.

Fire Department Divisions:

Fire Administration  
Fire Suppression  
Cajun Country  
Fire Support (includes Fire Prevention, Fire Training, Fire Dispatch, Maintenance Divisions)

**DEMAND PERFORMANCE INDICATORS:**

| Description | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------|-----------------------|--------------------------|--------------------------|
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Fire Department       | 182                                | 182                            | 182                             | 182                            | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division                      | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted'15 |
|--|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 001 GENERAL FUND</b>              |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 04 FIRE DEPARTMENT</b>            |                                      |                                  |                              |                                       |                                  |  |
| Salaries/ Wages                            | \$ 6,568,685                         | \$ 6,997,150                     | \$ 5,563,598                 | 6.5%                                  | \$ 7,034,500                     | 0.5%                                       |
| Overtime                                   | 1,284,726                            | 900,000                          | 1,350,080                    | -29.9%                                | 1,100,000                        | 22.2%                                      |
| Retirement Contributions24%-28.25%- 29.25' | 1,866,784                            | 2,167,600                        | 1,808,324                    | 16.1%                                 | 2,297,200                        | 6.0%                                       |
| Other Fringe Benefits                      | 1,468,416                            | 1,552,500                        | 1,213,427                    | 5.7%                                  | 1,612,705                        | 3.9%                                       |
| General Operating Services                 | 13,677                               | 15,250                           | 9,494                        | 11.5%                                 | 14,925                           | -2.1%                                      |
| Insurance - Property, AL, GL, WC           | 1,006,871                            | 1,064,653                        | 1,053,900                    | 5.7%                                  | 1,113,936                        | 4.6%                                       |
| Maintenance & Rentals                      | 363,715                              | 389,150                          | 292,128                      | 7.0%                                  | 430,350                          | 10.6%                                      |
| Utilities                                  | 221,432                              | 221,650                          | 196,674                      | 0.1%                                  | 251,880                          | 13.6%                                      |
| Contractual Services & Projects            | 105,863                              | 166,215                          | 103,384                      | 57.0%                                 | 190,600                          | 14.7%                                      |
| General Supplies                           | 107,636                              | 114,900                          | 87,916                       | 6.7%                                  | 124,000                          | 7.9%                                       |
| Automotive Supplies & Gasoline             | 295,068                              | 296,000                          | 229,247                      | 0.3%                                  | 320,500                          | 8.3%                                       |
| Materials & Equipment                      | 174,147                              | 231,600                          | 133,586                      | 33.0%                                 | 254,875                          | 10.0%                                      |
| Major Acquisitions & Improvements          | 8,714                                | 250,000                          | 28,451                       | 2768.9%                               | 228,000                          | -8.8%                                      |
| Special Current Charges                    | 37,893                               | 23,000                           | 49,736                       | -39.3%                                | 66,920                           | 191.0%                                     |
| <b>FIRE DEPARTMENT</b>                     | <b>\$ 13,523,627</b>                 | <b>\$ 14,389,668</b>             | <b>\$ 12,119,945</b>         | <b>6.4%</b>                           | <b>\$ 15,040,391</b>             | <b>4.5%</b>                                |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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  | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|--------------|-----------------------|--------------------------|--------------------------|
| Fire reports | 2,863                 | 2,768                    | 3,000                    |
|              |                       |                          |                          |
|              |                       |                          |                          |

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

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Administration        | 5                                  | 5                              | 5                               | 5                              | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division           | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted '14<br>to<br>Adopted '15 |
|---------------------------------|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 001 GENERAL FUND</b>   |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 04 FIRE DEPARTMENT</b> |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 01 ADMINISTRATION</b>   |                                      |                                  |                              |                                       |                                  |  |
| Salaries/ Wages/ OT             | \$ 191,003                           | \$ 212,350                       | \$ 172,900                   | 11.2%                                 | \$ 214,000                       | 0.8%   |
| Fringe Benefits                 | 84,278                               | 102,580                          | 82,714                       | 21.7%                                 | 108,145                          | 5.4%   |
| General Operating Services      | 7,606                                | 7,000                            | 3,566                        | -8.0%                                 | 6,700                            | -4.3%  |
| Maintenance & Rentals           | 6,663                                | 7,500                            | 5,288                        | 12.6%                                 | 7,000                            | -6.7%  |
| Utilities                       | 199,962                              | 196,000                          | 177,041                      | -2.0%                                 | 226,500                          | 15.6%  |
| Contractual Services & Projects | 133                                  | 100                              | -                            | -24.8%                                | 100                              | 0.0%   |
| General Supplies                | 314                                  | 700                              | 358                          | 122.9%                                | 650                              | -7.1%  |
| Materials & Equipment           | 212                                  | 1,600                            | 977                          | 654.7%                                | 1,325                            | -17.2%                                       |
| Special Current Charges         | 141                                  | 200                              | 656                          | 41.8%                                 | 500                              | 150.0%                                       |
| <b>FIRE ADMINISTRATION</b>      | <b>\$ 490,312</b>                    | <b>\$ 528,030</b>                | <b>\$ 443,500</b>            | <b>7.7%</b>                           | <b>\$ 564,920</b>                | <b>7.0%</b>                                  |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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       | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------------|-----------------------|--------------------------|--------------------------|
| Calls for service | 2,863                 | 2,768                    | 3,000                    |
| Code inspections  | 3,525                 | 4,201                    | 4,500                    |
|                   |                       |                          |                          |

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

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Fire Suppression      | 161                                | 161                            | 161                             | 161                            | 0.0%                             |



**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division             | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted '14<br>to<br>Adopted '15 |
|-----------------------------------|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 001 GENERAL FUND</b>     |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 04 FIRE DEPARTMENT</b>   |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 02 FIRE SUPPRESSION</b>   |                                      |                                  |                              |                                       |                                  |  |
| Salaries/ Wages                   | \$ 5,132,026                         | \$ 5,522,000                     | \$ 4,287,656                 | 7.6%                                  | \$ 5,525,500                     | 0.1%   |
| Overtime                          | 1,113,599                            | 750,000                          | 1,115,185                    | -32.7%                                | 900,000                          | 20.0%  |
| Fringe Benefits                   | 2,656,376                            | 3,039,600                        | 2,394,200                    | 14.4%                                 | 3,160,800                        | 4.0%   |
| General Operating Services        | 6,071                                | 8,250                            | 5,853                        | 35.9%                                 | 8,000                            | -3.0%  |
| Insurance - Property, AL, GL, WC  | 816,662                              | 861,693                          | 857,257                      | 5.5%                                  | 902,428                          | 4.7%   |
| Maintenance & Rentals             | 332,194                              | 347,250                          | 275,859                      | 4.5%                                  | 388,000                          | 11.7%  |
| Utilities                         | 347                                  | 500                              | -                            | 44.1%                                 | -                                | -100.0%                                      |
| Contractual Services & Projects   | 100,812                              | 145,700                          | 89,445                       | 44.5%                                 | 170,300                          | 16.9%  |
| General Supplies                  | 93,117                               | 93,950                           | 77,135                       | 0.9%                                  | 103,950                          | 10.6%  |
| Automotive Supplies & Gasoline    | 248,292                              | 236,000                          | 197,835                      | -5.0%                                 | 262,500                          | 11.2%  |
| Materials & Equipment             | 168,274                              | 211,500                          | 122,556                      | 25.7%                                 | 234,915                          | 11.1%  |
| Major Acquisitions & Improvements | 8,714                                | 250,000                          | 28,451                       | 2768.9%                               | 228,000                          | -8.8%  |
| Special Current Charges           | 27,176                               | 22,000                           | 19,178                       | -19.0%                                | 27,000                           | 22.7%  |
| <b>FIRE SUPPRESSION</b>           | <b>\$10,703,660</b>                  | <b>\$ 11,488,443</b>             | <b>\$ 9,470,610</b>          | <b>7.3%</b>                           | <b>\$ 11,911,393</b>             | <b>3.7%</b>                                  |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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 costs are recorded in this division as they are incurred through the payroll process.

**DEMAND PERFORMANCE INDICATORS:**

| Description | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>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 2014 - 2015 ANNUAL BUDGET**

| Department / Division            | Actual                     | Adopted               | Y-T-D               | % Change                  | Adopted               | % Change                         |
|----------------------------------|----------------------------|-----------------------|---------------------|---------------------------|-----------------------|----------------------------------|
|                                  | Fiscal Year<br>2012 - 2013 | Budget<br>2013 - 2014 | FY 2014<br>8/1/2014 | Adopted<br>from<br>Actual | Budget<br>2014 - 2015 | Adopted '14<br>to<br>Adopted '15 |
| <b>FUND: 001 GENERAL FUND</b>    |                            |                       |                     |                           |                       |                                  |
| <b>DEPT: 04 FIRE DEPARTMENT</b>  |                            |                       |                     |                           |                       |                                  |
| <b>DIV: 03 CAJUN COUNTRY</b>     |                            |                       |                     |                           |                       |                                  |
| Salaries/ Wages                  | \$ 535,689                 | \$ 536,800            | \$ 492,196          | 0.2%                      | \$ 545,000            | 1.5%                             |
| Overtime                         | 148,173                    | 110,000               | 203,742             | -25.8%                    | 150,000               | 36.4%                            |
| Fringe Benefits                  | 298,140                    | 254,860               | 284,238             | -14.5%                    | 273,860               | 7.5%                             |
| Insurance - Property, AL, GL, WC | 95,336                     | 102,395               | 96,078              | 7.4%                      | 105,915               | 3.4%                             |
| Maintenance & Rentals            | 24,459                     | 33,850                | 10,911              | 38.4%                     | 34,800                | 2.8%                             |
| Utilities                        | 19,458                     | 23,150                | 18,467              | 19.0%                     | 23,050                | -0.4%                            |
| Contractual Services & Projects  | 1,954                      | 13,300                | 6,826               | 580.7%                    | 13,000                | -2.3%                            |
| General Supplies                 | 2,905                      | 11,950                | 3,082               | 311.4%                    | 9,500                 | -20.5%                           |
| Automotive Supplies & Gasoline   | 19,734                     | 32,500                | 13,627              | 64.7%                     | 29,500                | -9.2%                            |
| Materials & Equipment            | 5,492                      | 16,000                | 10,053              | 191.3%                    | 13,500                | -15.6%                           |
| Special Current Charges          | 9,580                      | -                     | 28,740              | -100.0%                   | 38,320                | N/A                              |
| CAJUN COUNTRY                    | <u>\$ 1,160,920</u>        | <u>\$ 1,134,805</u>   | <u>\$ 1,167,960</u> | -2.2%                     | <u>\$ 1,236,445</u>   | 9.0%                             |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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 | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------|-----------------------|--------------------------|--------------------------|
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Fire Support          | 16                                 | 16                             | 16                              | 16                             | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division            | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted '14<br>to<br>Adopted '15 |
|----------------------------------|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 001 GENERAL FUND</b>    |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 04 FIRE DEPARTMENT</b>  |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 04 FIRE SUPPORT</b>      |                                      |                                  |                              |                                       |                                  |  |
| Salaries/ Wages                  | \$ 709,966                           | \$ 726,000                       | \$ 622,263                   | 2.3%                                  | \$ 750,000                       | 3.3%   |
| Overtime                         | 22,955                               | 40,000                           | 19,736                       | 74.3%                                 | 50,000                           | 25.0%  |
| Fringe Benefits                  | 296,406                              | 323,060                          | 260,599                      | 9.0%                                  | 367,100                          | 13.6%  |
| General Operating Services       | -                                    | -                                | 75                           | N/A                                   | 225                              | N/A  |
| Insurance - Property, AL, GL, WC | 94,873                               | 100,565                          | 100,565                      | 6.0%                                  | 105,593                          | 5.0%   |
| Maintenance & Rentals            | 399                                  | 550                              | 70                           | 37.8%                                 | 550                              | 0.0%   |
| Utilities                        | 1,665                                | 2,000                            | 1,166                        | 20.1%                                 | 2,330                            | 16.5%  |
| Contractual Services & Projects  | 2,964                                | 7,115                            | 7,113                        | 140.0%                                | 7,200                            | 1.2%   |
| General Supplies                 | 11,300                               | 8,300                            | 7,341                        | -26.5%                                | 9,900                            | 19.3%  |
| Automotive Supplies & Gasoline   | 27,042                               | 27,500                           | 17,785                       | 1.7%                                  | 28,500                           | 3.6%   |
| Materials & Equipment            | 169                                  | 2,500                            | -                            | 1379.3%                               | 5,135                            | 105.4%                                       |
| Special Current Charges          | 996                                  | 800                              | 1,162                        | -19.7%                                | 1,100                            | 37.5%  |
| <b>FIRE SUPPORT</b>              | <b>1,168,735</b>                     | <b>1,238,390</b>                 | <b>1,037,875</b>             | <b>6.0%</b>                           | <b>1,327,633</b>                 | <b>7.2%</b>                                  |
| <b>FIRE DEPARTMENT</b>           | <b>\$13,523,627</b>                  | <b>\$ 14,389,668</b>             | <b>\$ 12,119,945</b>         | <b>6.4%</b>                           | <b>\$ 15,040,391</b>             | <b>4.5%</b>                                  |



**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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 | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------|-----------------------|--------------------------|--------------------------|
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |

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

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Police Department     | 185                                | 185                            | 185                             | 185                            | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division             | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted'15 |
|-----------------------------------|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 001 GENERAL FUND</b>     |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 05 POLICE</b>            |                                      |                                  |                              |                                       |                                  |  |
| Salaries/ Wages                   | \$ 7,764,463                         | \$ 7,905,500                     | \$ 6,339,967                 | 1.8%                                  | \$ 7,966,000                     | 0.8%                                       |
| Overtime                          | 1,036,123                            | 700,000                          | 698,193                      | -32.4%                                | 701,000                          | 0.1%                                       |
| Retirement contributions          | 2,363,733                            | 2,485,500                        | 1,983,412                    | 5.2%                                  | 2,673,500                        | 7.6%                                       |
| Other Fringe Benefits             | 1,583,405                            | 1,662,100                        | 1,344,309                    | 5.0%                                  | 1,744,340                        | 4.9%                                       |
| General Operating Services        | 32,100                               | 36,000                           | 33,541                       | 12.1%                                 | 42,055                           | 16.8%                                      |
| Insurance - Property, AL, GL, WC  | 1,401,952                            | 1,486,069                        | 1,487,144                    | 6.0%                                  | 1,560,372                        | 5.0%                                       |
| Maintenance & Rentals             | 316,895                              | 384,500                          | 202,008                      | 21.3%                                 | 355,200                          | -7.6%                                      |
| Utilities                         | 176,023                              | 177,900                          | 145,100                      | 1.1%                                  | 182,900                          | 2.8%                                       |
| Contractual Services & Projects   | 52,724                               | 56,250                           | 29,542                       | 6.7%                                  | 48,400                           | -14.0%                                     |
| General Supplies                  | 91,458                               | 82,300                           | 81,106                       | -10.0%                                | 100,200                          | 21.7%                                      |
| Automotive Supplies & Gasoline    | 900,848                              | 885,500                          | 668,925                      | -1.7%                                 | 885,200                          | 0.0%                                       |
| Materials & Equipment             | 484,290                              | 524,800                          | 381,638                      | 8.4%                                  | 508,170                          | -3.2%                                      |
| Major Acquisitions & Improvements | 383,257                              | 455,000                          | 257,660                      | 18.7%                                 | 508,000                          | 11.6%                                      |
| Special Current Charges           | 544,555                              | 612,000                          | 488,327                      | 12.4%                                 | 612,000                          | 0.0%                                       |
| Interfund transfers               | -                                    | 36,791                           | -                            | N/A                                   | 147,304                          | 300.4%                                     |
| <b>POLICE DEPARTMENT</b>          | <b>\$ 17,131,826</b>                 | <b>\$ 17,490,210</b>             | <b>\$ 14,140,872</b>         | <b>2.1%</b>                           | <b>\$ 18,034,641</b>             | <b>3.1%</b>                                |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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       | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------------|-----------------------|--------------------------|--------------------------|
| Calls for service | 115,124               | 120,000                  | 125,000                  |
| Arrests           | 2,701                 | 3,000                    | 3,200                    |
| Citations         | 20,889                | 21,000                   | 22,000                   |
|                   |                       |                          |                          |

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

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Police Administration | 6                                  | 6                              | 6                               | 6                              | 0.00%                            |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division           | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted '14<br>to<br>Adopted '15 |
|---------------------------------|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 001 GENERAL FUND</b>   |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 05 POLICE</b>          |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 01 ADMINISTRATION</b>   |                                      |                                  |                              |                                       |                                  |  |
| Salaries/ Wages/ OT             | \$ 444,739                           | \$ 406,000                       | \$ 336,029                   | -8.7%                                 | \$ 413,500                       | 1.8%   |
| Fringe Benefits                 | 140,871                              | 153,700                          | 125,871                      | 9.1%                                  | 180,400                          | 17.4%  |
| General Operating Services      | 29,845                               | 32,800                           | 26,981                       | 9.9%                                  | 36,555                           | 11.4%  |
| Maintenance & Rentals           | 6,399                                | 11,500                           | 5,372                        | 79.7%                                 | 11,700                           | 1.7%   |
| Utilities                       | 170,679                              | 171,700                          | 141,897                      | 0.6%                                  | 176,700                          | 2.9%   |
| Contractual Services & Projects | 31,461                               | 32,350                           | 17,031                       | 2.8%                                  | 28,000                           | -13.4%                                       |
| General Supplies                | 12,354                               | 11,900                           | 16,307                       | -3.7%                                 | 18,500                           | 55.5%  |
| Materials & Equipment           | 4,965                                | 7,100                            | 5,260                        | 43.0%                                 | 6,000                            | -15.5%                                       |
| Special Current Charges         | 1,230                                | 28,000                           | -                            | 2176.4%                               | 13,000                           | -53.6%                                       |
| ADMINISTRATION                  | <u>\$ 842,543</u>                    | <u>\$ 855,050</u>                | <u>\$ 674,748</u>            | 1.5%                                  | <u>\$ 884,355</u>                | 3.4%   |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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       | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------------|-----------------------|--------------------------|--------------------------|
| Calls for service | 115,124               | 120,000                  | 130,000                  |
| Arrests           | 2,701                 | 3,000                    | 3,500                    |
| Citations         | 20,889                | 21,000                   | 22,000                   |
|                   |                       |                          |                          |

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

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Police Services       | 179                                | 179                            | 179                             | 179                            | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division             | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted '15 |
|-----------------------------------|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|---|
| <b>FUND: 001 GENERAL FUND</b>     |                                      |                                  |                              |                                       |                                  |   |
| <b>DEPT: 05 POLICE</b>            |                                      |                                  |                              |                                       |                                  |   |
| <b>DIV: 02 POLICE SERVICE</b>     |                                      |                                  |                              |                                       |                                  |   |
| Salaries/ Wages/ OT               | \$ 7,319,724                         | \$ 7,499,500                     | \$ 6,005,837                 | 2.5%                                  | \$ 7,553,500                     | 0.7%  |
| Overtime                          | 1,036,123                            | 700,000                          | 696,294                      | -32.4%                                | 700,000                          | 0.0%  |
| Retirement                        | 2,282,698                            | 2,396,500                        | 1,904,059                    | 5.0%                                  | 2,550,000                        | 6.4%  |
| Fringe Benefits                   | 1,523,569                            | 1,597,400                        | 1,297,791                    | 4.8%                                  | 1,687,440                        | 5.6%  |
| General Operating Services        | 2,255                                | 3,200                            | 6,560                        | 41.9%                                 | 5,500                            | 71.9%                                       |
| Insurance - Property, AL, GL, WC  | 1,401,952                            | 1,486,069                        | 1,487,144                    | 6.0%                                  | 1,560,372                        | 5.0%  |
| Maintenance & Rentals             | 310,496                              | 373,000                          | 196,636                      | 20.1%                                 | 343,500                          | -7.9%                                       |
| Utilities                         | 5,344                                | 6,200                            | 3,203                        | 16.0%                                 | 6,200                            | 0.0%  |
| Contractual Services & Projects   | 21,263                               | 23,900                           | 12,511                       | 12.4%                                 | 20,400                           | -14.6%                                      |
| General Supplies                  | 79,104                               | 70,400                           | 64,799                       | -11.0%                                | 81,700                           | 16.1%                                       |
| Automotive Supplies & Gasoline    | 900,848                              | 885,500                          | 668,925                      | -1.7%                                 | 885,200                          | 0.0%  |
| Materials & Equipment             | 479,325                              | 517,700                          | 376,378                      | 8.0%                                  | 502,170                          | -3.0%                                       |
| Major Acquisitions & Improvements | 383,257                              | 455,000                          | 257,660                      | 18.7%                                 | 508,000                          | 11.6%                                       |
| Special Current Charges           | 543,325                              | 584,000                          | 488,327                      | 7.5%                                  | 599,000                          | 2.6%  |
| Interfund transfers               | -                                    | 36,791                           | -                            | N/A                                   | 147,304                          | 300.4%                                      |
| POLICE SERVICE                    | <u>16,289,283</u>                    | <u>16,635,160</u>                | <u>13,466,124</u>            | 2.1%                                  | <u>17,150,286</u>                | 3.1%  |
| POLICE DEPARTMENT                 | <u>\$17,131,826</u>                  | <u>\$ 17,490,210</u>             | <u>\$ 14,140,872</u>         | 2.1%                                  | <u>\$ 18,034,641</u>             | 3.1%  |



**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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

Streets

Solid Waste-Trash Collection

Solid Waste General

Vehicle Maintenance

Building Maintenance

Communication & Traffic

Grounds Maintenance

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

**DEMAND PERFORMANCE INDICATORS:**

| Description | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------|-----------------------|--------------------------|--------------------------|
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count   | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-------------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Public Works Department | 157                                | 157                            | 157                             | 157                            | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division             | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted'15 |
|-----------------------------------|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 001 GENERAL FUND</b>     |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 06 PUBLIC WORKS</b>      |                                      |                                  |                              |                                       |                                  |  |
| Salaries/ Wages                   | \$ 3,949,891                         | \$ 4,561,450                     | \$ 3,332,167                 | 15.5%                                 | \$ 4,619,600                     | 1.3%                                       |
| Overtime                          | 164,052                              | 179,500                          | 128,608                      | 9.4%                                  | 189,500                          | 5.6%                                       |
| Fringe Benefits                   | 1,515,056                            | 1,752,190                        | 1,332,814                    | 15.7%                                 | 1,893,240                        | 8.0%                                       |
| General Operating Services        | 12,172                               | 18,150                           | 6,575                        | 49.1%                                 | 19,720                           | 8.7%                                       |
| Insurance - Property, AL, GL, WC  | 1,421,029                            | 1,506,290                        | 1,506,290                    | 6.0%                                  | 1,581,606                        | 5.0%                                       |
| Maintenance & Rentals             | 500,040                              | 601,250                          | 329,332                      | 20.2%                                 | 601,925                          | 0.1%                                       |
| Utilities                         | 1,430,681                            | 1,485,450                        | 1,125,000                    | 3.8%                                  | 1,518,710                        | 2.2%                                       |
| Contractual Services & Projects   | 1,456,538                            | 1,711,350                        | 972,492                      | 17.5%                                 | 1,757,950                        | 2.7%                                       |
| General Supplies                  | 481,340                              | 557,550                          | 378,300                      | 15.8%                                 | 566,300                          | 1.6%                                       |
| Automotive Supplies & Gasoline    | 1,339,137                            | 1,343,700                        | 914,919                      | 0.3%                                  | 1,352,000                        | 0.6%                                       |
| Materials & Equipment             | 300,949                              | 358,900                          | 218,701                      | 19.3%                                 | 394,550                          | 9.9%                                       |
| Contingency                       | -                                    | -                                | -                            | N/A                                   | -                                | N/A  |
| Major Acquisitions & Improvements | 1,094,887                            | 1,943,000                        | 1,204,779                    | 77.5%                                 | 1,459,000                        | -24.9%                                     |
| Special Current Charges           | 28,843                               | 90,100                           | 51,823                       | 212.4%                                | 92,900                           | 3.1%                                       |
| <b>PUBLIC WORKS DEPARTMENT</b>    | <b>\$ 13,694,615</b>                 | <b>\$ 16,108,880</b>             | <b>\$ 11,501,800</b>         | <b>17.6%</b>                          | <b>\$ 16,047,001</b>             | <b>-0.4%</b>                               |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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           | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-----------------------|-----------------------|--------------------------|--------------------------|
| Work orders completed |                       | 520                      | 550                      |
|                       |                       |                          |                          |
|                       |                       |                          |                          |
|                       |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Administration        | 14                                 | 14                             | 14                              | 14                             | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| <b>Department / Division</b>      | <b>Actual<br/>Fiscal Year<br/>2012 - 2013</b> | <b>Adopted<br/>Budget<br/>2013 - 2014</b> | <b>Y-T-D<br/>FY 2014<br/>8/1/2014</b> | <b>% Change<br/>Adopted<br/>from<br/>Actual</b> | <b>Adopted<br/>Budget<br/>2014 - 2015</b> | <b>% Change<br/>Adopted'14<br/>to<br/>Adopted '15</b> |
|-----------------------------------|---|---|---------------------------------------|---|---|---|
| <b>FUND: 001 GENERAL FUND</b>     |   |   |                                       |   |   |   |
| <b>DEPT: 06 PUBLIC WORKS</b>      |   |   |                                       |   |   |   |
| <b>DIV: 01 ADMINISTRATION</b>     |   |   |                                       |   |   |   |
| Salaries/ Wages/ OT               | \$ 540,054                                    | \$ 591,700                                | \$ 453,744                            | 9.6%  | \$ 596,800                                | 0.9%  |
| Fringe Benefits                   | 185,507                                       | 211,360                                   | 160,657                               | 13.9%   | 224,560                                   | 6.2%  |
| General Operating Services        | 4,906   | 7,050                                     | 2,190                                 | 43.7%   | 7,050                                     | 0.0%  |
| Insurance - Property, AL, GL, WC  | 16,240  | 17,214                                    | 17,214                                | 6.0%  | 18,075                                    | 5.0%  |
| Maintenance & Rentals             | 19,276  | 21,700                                    | 12,111                                | 12.6%   | 23,700                                    | 9.2%  |
| Utilities                         | 25,860  | 25,000                                    | 21,893                                | -3.3%   | 34,000                                    | 36.0%   |
| Contractual Services & Projects   | 2,730   | 8,300                                     | 2,551                                 | 204.0%  | 8,600                                     | 3.6%  |
| General Supplies                  | 15,760  | 16,150                                    | 7,606                                 | 2.5%  | 16,150                                    | 0.0%  |
| Automotive Supplies & Gasoline    | 15,502  | 15,500                                    | 10,250                                | 0.0%  | 17,200                                    | 11.0%   |
| Materials & Equipment             | 7,116   | 6,750                                     | 3,816                                 | -5.1%   | 5,750                                     | -14.8%  |
| Major Acquisitions & Improvements | -   | -   | -                                     | N/A   | 23,000                                    | N/A   |
| Special Current Charges           | 9,138   | 67,500                                    | 34,656                                | 638.7%  | 65,500                                    | -3.0%   |
| <b>ADMINISTRATION</b>             | <b>\$ 842,089</b>                             | <b>\$ 988,224</b>                         | <b>\$ 726,688</b>                     | <b>17.4%</b>                                    | <b>\$ 1,040,385</b>                       | <b>5.3%</b>   |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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                    | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|--------------------------------|-----------------------|--------------------------|--------------------------|
| Work orders completed          | 190                   | 270                      | 300                      |
| Work orders completed-drainage | 707                   | 1241                     | 1300                     |
|                                |                       |                          |                          |
|                                |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Streets               | 25                                 | 25                             | 25                              | 25                             | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division             | Actual                     | Adopted               | Y-T-D               | % Change                  | Adopted               | % Change                         |
|-----------------------------------|----------------------------|-----------------------|---------------------|---------------------------|-----------------------|----------------------------------|
|                                   | Fiscal Year<br>2012 - 2013 | Budget<br>2013 - 2014 | FY 2014<br>8/1/2014 | Adopted<br>from<br>Actual | Budget<br>2014 - 2015 | Adopted '14<br>to<br>Adopted '15 |
| <b>FUND: 001 GENERAL FUND</b>     |                            |                       |                     |                           |                       |                                  |
| <b>DEPT: 06 PUBLIC WORKS</b>      |                            |                       |                     |                           |                       |                                  |
| <b>DIV: 02 STREETS</b>            |                            |                       |                     |                           |                       |                                  |
| Salaries/ Wages/ OT               | \$ 670,650                 | \$ 726,050            | \$ 594,643          | 8.3%                      | \$ 757,700            | 4.4%                             |
| Fringe Benefits                   | 236,082                    | 258,950               | 209,287             | 9.7%                      | 279,950               | 8.1%                             |
| General Operating Services        | 98                         | 1,450                 | 612                 | 1379.6%                   | 1,450                 | 0.0%                             |
| Insurance - Property, AL, GL, WC  | 393,581                    | 417,196               | 417,196             | 6.0%                      | 438,056               | 5.0%                             |
| Maintenance & Rentals             | 42,926                     | 96,900                | 46,060              | 125.7%                    | 84,300                | -13.0%                           |
| Utilities                         | 1,305,978                  | 1,344,500             | 1,025,302           | 2.9%                      | 1,364,500             | 1.5%                             |
| Contractual Services & Projects   | 208,172                    | 305,400               | 54,969              | 46.7%                     | 300,900               | -1.5%                            |
| General Supplies                  | 248,408                    | 278,800               | 198,885             | 12.2%                     | 278,800               | 0.0%                             |
| Automotive Supplies & Gasoline    | 102,697                    | 114,000               | 49,118              | 11.0%                     | 102,000               | -10.5%                           |
| Materials & Equipment             | 34,307                     | 54,000                | 27,184              | 57.4%                     | 52,500                | -2.8%                            |
| Major Acquisitions & Improvements | 122,647                    | 68,000                | 72,890              | -44.6%                    | 23,000                | -66.2%                           |
| Special Current Charges           | 2,698                      | 7,500                 | 2,290               | 178.0%                    | 7,500                 | 0.0%                             |
| <b>STREETS</b>                    | <b>\$ 3,368,244</b>        | <b>\$ 3,672,746</b>   | <b>\$ 2,698,436</b> | <b>9.0%</b>               | <b>\$ 3,690,656</b>   | <b>0.5%</b>                      |



**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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          | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|----------------------|-----------------------|--------------------------|--------------------------|
| Tons incinerated     | 2,500                 | 5,228                    | 6,000                    |
| Tons trash collected | 6,285                 | 6,283                    | 6,300                    |
|                      |                       |                          |                          |
|                      |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Trash Collection      | 29                                 | 29                             | 29                              | 29                             | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division             | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted '15 |
|-----------------------------------|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|---|
| <b>FUND: 001 GENERAL FUND</b>     |                                      |                                  |                              |                                       |                                  |   |
| <b>DEPT: 06 PUBLIC WORKS</b>      |                                      |                                  |                              |                                       |                                  |   |
| <b>DIV: 03 TRASH COLLECTION</b>   |                                      |                                  |                              |                                       |                                  |   |
| Salaries/ Wages/ OT               | \$ 704,459                           | \$ 850,000                       | \$ 575,437                   | 20.7%                                 | \$ 883,750                       | 4.0%  |
| Fringe Benefits                   | 242,267                              | 296,260                          | 210,180                      | 22.3%                                 | 315,500                          | 6.5%  |
| General Operating Services        | 749                                  | 850                              | -                            | 13.5%                                 | 850                              | 0.0%  |
| Insurance - Property, AL, GL, WC  | 209,708                              | 222,290                          | 222,290                      | 6.0%                                  | 233,405                          | 5.0%  |
| Maintenance & Rentals             | 98,524                               | 135,000                          | 47,670                       | 37.0%                                 | 115,000                          | -14.8%                                      |
| Utilities                         | 5,103                                | 6,700                            | 4,307                        | 31.3%                                 | 7,510                            | 12.1%                                       |
| Contractual Services & Projects   | 255,346                              | 272,100                          | 188,568                      | 6.6%                                  | 307,600                          | 13.0%                                       |
| General Supplies                  | 3,703                                | 3,750                            | 2,803                        | 1.3%                                  | 4,350                            | 16.0%                                       |
| Automotive Supplies & Gasoline    | 284,592                              | 279,000                          | 189,990                      | -2.0%                                 | 283,500                          | 1.6%  |
| Materials & Equipment             | 29,320                               | 27,850                           | 28,141                       | -5.0%                                 | 29,750                           | 6.8%  |
| Major Acquisitions & Improvements | 158,816                              | 492,000                          | 154,955                      | 209.8%                                | 203,500                          | -58.6%                                      |
| Special Current Charges           | 6,569                                | 5,500                            | 7,442                        | -16.3%                                | 10,100                           | 83.6%                                       |
| TRASH COLLECTION                  | <u>\$ 1,999,156</u>                  | <u>\$ 2,591,300</u>              | <u>\$ 1,631,783</u>          | 29.6%                                 | <u>\$ 2,394,815</u>              | -7.6%                                       |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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            | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|------------------------|-----------------------|--------------------------|--------------------------|
| Tons garbage collected | 27,000                | 25,137                   | 26,000                   |
| Work orders completed  | 8,600                 | 8,154                    | 8,100                    |
|                        |                       |                          |                          |
|                        |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Solid Waste – General | 14                                 | 14                             | 14                              | 14                             | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division              | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted '14<br>to<br>Adopted '15 |
|------------------------------------|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 001 GENERAL FUND</b>      |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 06 PUBLIC WORKS</b>       |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 04 SOLID WASTE-GENERAL</b> |                                      |                                  |                              |                                       |                                  |  |
| Salaries/ Wages/ OT                | \$ 376,169                           | \$ 418,300                       | \$ 294,040                   | 11.2%                                 | \$ 404,500                       | -3.3%  |
| Fringe Benefits                    | 144,614                              | 162,060                          | 120,624                      | 12.1%                                 | 174,610                          | 7.7%   |
| General Operating Services         | 2,668                                | 3,250                            | 329                          | 21.8%                                 | 3,250                            | 0.0%   |
| Insurance - Property, AL, GL, WC   | 201,215                              | 213,288                          | 213,288                      | 6.0%                                  | 223,952                          | 5.0%   |
| Maintenance & Rentals              | 122,254                              | 134,600                          | 78,209                       | 10.1%                                 | 139,200                          | 3.4%   |
| Utilities                          | 6,980                                | 6,600                            | 5,396                        | -5.4%                                 | 6,600                            | 0.0%   |
| Contractual Services & Projects    | 903,108                              | 1,000,100                        | 642,697                      | 10.7%                                 | 1,000,100                        | 0.0%   |
| General Supplies                   | 10,533                               | 13,750                           | 7,644                        | 30.5%                                 | 13,550                           | -1.5%  |
| Automotive Supplies & Gasoline     | 478,754                              | 482,000                          | 344,644                      | 0.7%                                  | 485,000                          | 0.6%   |
| Materials & Equipment              | 113,910                              | 116,850                          | 82,370                       | 2.6%                                  | 136,550                          | 16.9%  |
| Major Acquisitions & Improvements  | 564,027                              | 582,000                          | 543,582                      | 3.2%                                  | 462,000                          | -20.6%                                       |
| Special Current Charges            | 2,560                                | 2,200                            | 1,582                        | -14.1%                                | 2,200                            | 0.0%   |
| SOLID WASTE-GENERAL                | <u>\$ 2,926,792</u>                  | <u>\$ 3,134,998</u>              | <u>\$ 2,334,405</u>          | 7.1%                                  | <u>\$ 3,051,512</u>              | -2.7%  |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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 | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------|-----------------------|--------------------------|--------------------------|
| Work orders | 3,182                 | 5,012                    | 5,200                    |
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Vehicle Maintenance   | 24                                 | 24                             | 24                              | 24                             | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division              | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted '14<br>to<br>Adopted '15 |
|------------------------------------|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 001 GENERAL FUND</b>      |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 06 PUBLIC WORKS</b>       |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 05 VEHICLE MAINTENANCE</b> |                                      |                                  |                              |                                       |                                  |  |
| Salaries/ Wages/ OT                | \$ 637,989                           | \$ 755,600                       | \$ 584,277                   | 18.4%                                 | \$ 783,900                       | 3.7%   |
| Fringe Benefits                    | 241,681                              | 281,560                          | 226,346                      | 16.5%                                 | 314,860                          | 11.8%  |
| General Operating Services         | 3,259                                | 4,250                            | 2,788                        | 30.4%                                 | 5,250                            | 23.5%  |
| Insurance - Property, AL, GL, WC   | 73,521                               | 77,932                           | 77,932                       | 6.0%                                  | 81,829                           | 5.0%   |
| Maintenance & Rentals              | 47,552                               | 51,450                           | 47,172                       | 8.2%                                  | 72,750                           | 41.4%  |
| Utilities                          | 32,921                               | 38,500                           | 33,429                       | 16.9%                                 | 41,800                           | 8.6%   |
| Contractual Services & Projects    | 10,237                               | 15,150                           | 12,426                       | 48.0%                                 | 25,150                           | 66.0%  |
| General Supplies                   | 30,119                               | 44,650                           | 20,052                       | 48.2%                                 | 44,800                           | 0.3%   |
| Automotive Supplies & Gasoline     | 104,370                              | 109,300                          | 58,677                       | 4.7%                                  | 109,300                          | 0.0%   |
| Materials & Equipment              | 46,559                               | 65,550                           | 26,272                       | 40.8%                                 | 68,050                           | 3.8%   |
| Major Acquisitions & Improvements  | 48,727                               | 132,500                          | 83,096                       | 171.9%                                | -                                | -100.0%                                      |
| Special Current Charges            | 3,201                                | 3,000                            | 2,637                        | -6.3%                                 | 3,000                            | 0.0%   |
| VEHICLE MAINTENANCE                | <u>\$ 1,280,136</u>                  | <u>\$ 1,579,442</u>              | <u>\$ 1,175,104</u>          | 23.4%                                 | <u>\$ 1,550,689</u>              | -1.8%  |



**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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           | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-----------------------|-----------------------|--------------------------|--------------------------|
| Work orders completed | 1,101                 | 839                      | 900                      |
|                       |                       |                          |                          |
|                       |                       |                          |                          |
|                       |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Building Maintenance  | 13                                 | 13                             | 13                              | 13                             | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division               | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted '14<br>to<br>Adopted '15 |
|-------------------------------------|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 001 GENERAL FUND</b>       |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 06 PUBLIC WORKS</b>        |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 06 BUILDING MAINTENANCE</b> |                                      |                                  |                              |                                       |                                  |  |
| Salaries/ Wages/ OT                 | \$ 286,530                           | \$ 300,550                       | \$ 234,567                   | 4.9%                                  | \$ 332,050                       | 10.5%  |
| Fringe Benefits                     | 121,763                              | 127,300                          | 108,398                      | 4.5%                                  | 155,160                          | 21.9%  |
| General Operating Services          | 86                                   | 100                              | 212                          | 16.3%                                 | 300                              | 200.0%                                       |
| Insurance - Property, AL, GL, WC    | 10,552                               | 11,185                           | 11,185                       | 6.0%                                  | 11,744                           | 5.0%   |
| Maintenance & Rentals               | 8,780                                | 13,800                           | 2,546                        | 57.2%                                 | 12,400                           | -10.1%                                       |
| Utilities                           | 6,832                                | 8,500                            | 6,191                        | 24.4%                                 | 8,500                            | 0.0%   |
| Contractual Services & Projects     | 85                                   | -                                | 992                          | -100.0%                               | 800                              | N/A  |
| General Supplies                    | 30,481                               | 23,850                           | 11,708                       | -21.8%                                | 26,050                           | 9.2%   |
| Automotive Supplies & Gasoline      | 28,044                               | 33,100                           | 20,200                       | 18.0%                                 | 38,700                           | 16.9%  |
| Materials & Equipment               | 15,177                               | 14,850                           | 8,582                        | -2.2%                                 | 14,800                           | -0.3%  |
| Major Acquisitions & Improvements   | 36,082                               | 6,500                            | 5,732                        | -82.0%                                | 68,000                           | 946.2%                                       |
| Special Current Charges             | 604                                  | 500                              | 711                          | -17.2%                                | 700                              | 40.0%  |
| <b>BUILDING MAINTENANCE</b>         | <b>\$ 545,016</b>                    | <b>\$ 540,235</b>                | <b>\$ 411,024</b>            | <b>-0.9%</b>                          | <b>\$ 669,204</b>                | <b>23.9%</b>                                 |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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                           | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|---------------------------------------|-----------------------|--------------------------|--------------------------|
| Work orders completed                 |                       | 2                        | 5                        |
| Work orders completed-Traffic Signals |                       | 47                       | 55                       |
| Work orders completed-Traffic Signs   |                       | 23                       | 30                       |
|                                       |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count     | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|---------------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Communication and Traffic | 8                                  | 8                              | 8                               | 8                              | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division                      | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted '15 |
|--|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|---|
| <b>FUND: 001 GENERAL FUND</b>              |                                      |                                  |                              |                                       |                                  |   |
| <b>DEPT: 06 PUBLIC WORKS</b>               |                                      |                                  |                              |                                       |                                  |   |
| <b>DIV: 07 COMMUNICATION &amp; TRAFFIC</b> |                                      |                                  |                              |                                       |                                  |   |
| Salaries/ Wages/ OT                        | \$ 252,545                           | \$ 275,350                       | \$ 220,396                   | 9.0%                                  | \$ 275,700                       | 0.1%  |
| Fringe Benefits                            | 79,441                               | 90,100                           | 74,421                       | 13.4%                                 | 94,600                           | 5.0%  |
| General Operating Services                 | 96                                   | 600                              | 164                          | 525.0%                                | 770                              | 28.3%                                       |
| Insurance - Property, AL, GL, WC           | 122,632                              | 129,990                          | 129,990                      | 6.0%                                  | 136,490                          | 5.0%  |
| Maintenance & Rentals                      | 24,959                               | 17,800                           | 5,492                        | -28.7%                                | 17,975                           | 1.0%  |
| Utilities                                  | 43,408                               | 51,800                           | 25,452                       | 19.3%                                 | 51,800                           | 0.0%  |
| Contractual Services & Projects            | 2,787                                | 3,000                            | 2,147                        | 7.6%                                  | 3,000                            | 0.0%  |
| General Supplies                           | 79,463                               | 105,250                          | 83,773                       | 32.5%                                 | 108,250                          | 2.9%  |
| Automotive Supplies & Gasoline             | 27,091                               | 27,100                           | 18,717                       | 0.0%                                  | 27,600                           | 1.8%  |
| Materials & Equipment                      | 5,247                                | 27,700                           | 3,169                        | 427.9%                                | 26,800                           | -3.2%                                       |
| Major Acquisitions & Improvements          | -                                    | 50,000                           | 23,073                       | N/A                                   | 90,000                           | 80.0%                                       |
| Special Current Charges                    | 543                                  | 700                              | 50                           | 28.9%                                 | 700                              | 0.0%  |
| COMMUNICATION & TRAFFIC                    | <u>\$ 638,212</u>                    | <u>\$ 779,390</u>                | <u>\$ 586,844</u>            | 22.1%                                 | <u>\$ 833,685</u>                | 7.0%  |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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           | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-----------------------|-----------------------|--------------------------|--------------------------|
| Work orders completed | 1,152                 | 823                      | 850                      |
|                       |                       |                          |                          |
|                       |                       |                          |                          |
|                       |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Grounds Maintenance   | 30                                 | 30                             | 30                              | 30                             | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division              | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted '15 |
|------------------------------------|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|---|
| <b>FUND: 001 GENERAL FUND</b>      |                                      |                                  |                              |                                       |                                  |   |
| <b>DEPT: 06 PUBLIC WORKS</b>       |                                      |                                  |                              |                                       |                                  |   |
| <b>DIV: 14 GROUNDS MAINTENANCE</b> |                                      |                                  |                              |                                       |                                  |   |
| Salaries/ Wages/ OT                | \$ 645,547                           | \$ 823,400                       | \$ 503,671                   | 27.6%                                 | \$ 774,700                       | -5.9%                                       |
| Fringe Benefits                    | 263,701                              | 324,600                          | 222,901                      | 23.1%                                 | 334,000                          | 2.9%  |
| General Operating Services         | 310                                  | 600                              | 280                          | 93.5%                                 | 800                              | 33.3%                                       |
| Insurance - Property, AL, GL, WC   | 393,580                              | 417,195                          | 417,195                      | 6.0%                                  | 438,055                          | 5.0%  |
| Maintenance & Rentals              | 135,769                              | 130,000                          | 90,072                       | -4.2%                                 | 136,600                          | 5.1%  |
| Utilities                          | 3,599                                | 3,850                            | 3,030                        | 7.0%                                  | 4,000                            | 3.9%  |
| Contractual Services & Projects    | 74,073                               | 107,300                          | 68,142                       | 44.9%                                 | 111,800                          | 4.2%  |
| General Supplies                   | 62,873                               | 71,350                           | 45,829                       | 13.5%                                 | 74,350                           | 4.2%  |
| Automotive Supplies & Gasoline     | 298,087                              | 283,700                          | 223,323                      | -4.8%                                 | 288,700                          | 1.8%  |
| Materials & Equipment              | 49,313                               | 45,350                           | 39,167                       | -8.0%                                 | 60,350                           | 33.1%                                       |
| Major Acquisitions & Improvements  | 164,588                              | 612,000                          | 321,451                      | 271.8%                                | 589,500                          | -3.7%                                       |
| Special Current Charges            | 3,530                                | 3,200                            | 2,455                        | -9.3%                                 | 3,200                            | 0.0%  |
| GROUNDS MAINTENANCE                | <u>2,094,970</u>                     | <u>2,822,545</u>                 | <u>1,937,516</u>             | 34.7%                                 | <u>2,816,055</u>                 | -0.2%                                       |
| <br>PUBLIC WORKS DEPARTMENT        | <br><u>\$13,694,615</u>              | <br><u>\$ 16,108,880</u>         | <br><u>\$ 11,501,800</u>     | <br>17.6%                             | <br><u>\$ 16,047,001</u>         | <br>-0.4%                                   |



**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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 | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------|-----------------------|--------------------------|--------------------------|
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count    | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|--------------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Planning and Development | 21                                 | 21                             | 21                              | 21                             | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division                      | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted'15 |
|--|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 001 FUND: 001 GENERAL FUND</b>    |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 07 PLANNING &amp; DEVELOPMENT</b> |                                      |                                  |                              |                                       |                                  |  |
| Salaries/ Wages/ OT                        | \$ 931,881                           | \$ 980,600                       | \$ 732,782                   | 5.2%                                  | \$ 998,900                       | 1.9%                                       |
| Fringe Benefits                            | 267,099                              | 300,760                          | 211,368                      | 12.6%                                 | 318,110                          | 5.8%                                       |
| General Operating Services                 | 94,567                               | 107,900                          | 74,033                       | 14.1%                                 | 117,800                          | 9.2%                                       |
| Insurance - Property, AL, GL, WC           | 68,987                               | 73,127                           | 73,127                       | 6.0%                                  | 76,784                           | 5.0%                                       |
| Maintenance & Rentals                      | 7,797                                | 11,600                           | 8,911                        | 48.8%                                 | 15,350                           | 32.3%                                      |
| Utilities                                  | 20,760                               | 20,500                           | 17,801                       | -1.3%                                 | 25,500                           | 24.4%                                      |
| Contractual Services & Projects            | 362,065                              | 384,600                          | 197,090                      | 6.2%                                  | 375,000                          | -2.5%                                      |
| General Supplies                           | 21,372                               | 26,150                           | 12,841                       | 22.4%                                 | 27,750                           | 6.1%                                       |
| Automotive Supplies & Gasoline             | 27,629                               | 27,750                           | 23,122                       | 0.4%                                  | 34,750                           | 25.2%                                      |
| Materials & Equipment                      | 4,165                                | 11,600                           | 182                          | 178.5%                                | 9,550                            | -17.7%                                     |
| Major Acquisitions & Improvements          | -                                    | 30,000                           | -                            | N/A                                   | 60,000                           | 100.0%                                     |
| Special Current Charges                    | 15,409                               | 75,700                           | 26,851                       | 391.3%                                | 94,850                           | 25.3%                                      |
| PLANNING & DEVELOPMENT DEPT                | <u>\$ 1,821,731</u>                  | <u>\$ 2,050,287</u>              | <u>\$ 1,378,108</u>          | 12.5%                                 | <u>\$ 2,154,344</u>              | 5.1%                                       |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 ANNUAL BUDGET**

**FUND:** 001 GENERAL FUND  
**DEPARTMENT:** 07 PLANNING AND DEVELOPMENT  
**DIVISION:** 01 ADMINISTRATION

**GOAL MISSION STATEMENT:**

To provide for the overall planning and coordination of the City's planning needs through customer service, prompt and adequate responses to telephone inquiries, efficient handling and resolution of zoning disputes and complaints; handling comprehensive planning, zoning, site plan development questions.

**FUNCTION DESCRIPTION:**

This division performs general City planning activities, administers zoning and other land development regulations, and carries out economic development programs. It processes zoning compliance, site plans, annexation request, subdivision plans, and planned developments. It oversees and administers programs that directly influence the quality of life within the City. Other functions include historic preservation, downtown development, subdivision management, and floodplain management.

**DEMAND PERFORMANCE INDICATORS:**

| Description | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------|-----------------------|--------------------------|--------------------------|
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Administration        | 5                                  | 5                              | 5                               | 6                              | 20.0%                            |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division                      | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted '14<br>to<br>Adopted '15 |
|--|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 001 GENERAL FUND</b>              |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 07 PLANNING &amp; DEVELOPMENT</b> |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 01 ADMINISTRATION</b>              |                                      |                                  |                              |                                       |                                  |  |
| Salaries/ Wages/ OT                        | \$ 300,156                           | \$ 317,400                       | \$ 183,686                   | 5.7%                                  | \$ 317,000                       | -0.1%  |
| Fringe Benefits                            | 86,812                               | 93,900                           | 56,068                       | 8.2%                                  | 97,200                           | 3.5%   |
| General Operating Services                 | 47,638                               | 51,350                           | 45,325                       | 7.8%                                  | 63,950                           | 24.5%  |
| Insurance - Property, AL, GL, WC           | 15,727                               | 16,671                           | 16,671                       | 6.0%                                  | 17,505                           | 5.0%   |
| Maintenance & Rentals                      | 2,083                                | 3,350                            | 2,266                        | 60.8%                                 | 4,450                            | 32.8%  |
| Utilities                                  | 8,067                                | 9,000                            | 3,484                        | 11.6%                                 | 8,000                            | -11.1%                                       |
| Contractual Services & Projects            | -                                    | 6,100                            | -                            | N/A                                   | 2,000                            | -67.2%                                       |
| General Supplies                           | 2,834                                | 3,700                            | 609                          | 30.6%                                 | 4,100                            | 10.8%  |
| Automotive Supplies & Gasoline             | 1,937                                | 2,700                            | 1,116                        | 39.4%                                 | 2,600                            | -3.7%  |
| Materials & Equipment                      | 395                                  | 2,550                            | -                            | 545.6%                                | 2,050                            | -19.6%                                       |
| Major Acquisitions & Improvements          | -                                    | 15,000                           | -                            | N/A                                   | -                                | -100.0%                                      |
| Special Current Charges                    | 160                                  | 23,500                           | 16,104                       | 14588%                                | 48,500                           | 106.4%                                       |
| ADMINISTRATION                             | <u>\$ 465,809</u>                    | <u>\$ 545,221</u>                | <u>\$ 325,329</u>            | 17.0%                                 | <u>\$ 567,355</u>                | 4.1%   |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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        | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|--------------------|-----------------------|--------------------------|--------------------------|
| Building permits   | 1,585                 | 1,743                    | 1,917                    |
| Electrical permits | 1,636                 | 1,799                    | 1,978                    |
| Mechanical permits | 593                   | 652                      | 717                      |
| Plumbing permits   | 938                   | 1,031                    | 1,134                    |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Permit Center         | 12                                 | 12                             | 13                              | 13                             | 8.3%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division                      | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted '14<br>to<br>Adopted '15 |
|--|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 001 GENERAL FUND</b>              |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 07 PLANNING &amp; DEVELOPMENT</b> |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 02 PERMIT CENTER</b>               |                                      |                                  |                              |                                       |                                  |  |
| Salaries/ Wages/ OT                        | \$ 518,510                           | \$ 541,700                       | \$ 475,617                   | 4.5%                                  | \$ 589,900                       | 8.9%   |
| Fringe Benefits                            | 147,609                              | 164,000                          | 131,256                      | 11.1%                                 | 188,200                          | 14.8%  |
| General Operating Services                 | 45,427                               | 51,500                           | 27,237                       | 13.4%                                 | 49,500                           | -3.9%  |
| Insurance - Property, AL, GL, WC           | 47,100                               | 49,926                           | 49,926                       | 6.0%                                  | 52,422                           | 5.0%   |
| Maintenance & Rentals                      | 5,714                                | 7,650                            | 6,645                        | 33.9%                                 | 10,700                           | 39.9%  |
| Utilities                                  | 11,333                               | 10,000                           | 13,676                       | -11.8%                                | 16,000                           | 60.0%  |
| Contractual Services & Projects            | 360,290                              | 372,500                          | 196,890                      | 3.4%                                  | 367,000                          | -1.5%  |
| General Supplies                           | 13,886                               | 14,750                           | 11,568                       | 6.2%                                  | 15,950                           | 8.1%   |
| Automotive Supplies & Gasoline             | 25,692                               | 25,050                           | 22,006                       | -2.5%                                 | 32,150                           | 28.3%  |
| Materials & Equipment                      | 3,481                                | 6,000                            | 182                          | 72.4%                                 | 5,500                            | -8.3%  |
| Major Acquisitions & Improvements          | -                                    | 15,000                           | -                            | N/A                                   | 60,000                           | 300.0%                                       |
| Special Current Charges                    | 15,249                               | 18,600                           | 10,652                       | 22.0%                                 | 17,750                           | -4.6%  |
| PERMIT CENTER                              | <u>\$ 1,194,291</u>                  | <u>\$ 1,276,676</u>              | <u>\$ 945,655</u>            | 6.9%                                  | <u>\$ 1,405,072</u>              | 10.1%  |



**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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 | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------|-----------------------|--------------------------|--------------------------|
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count          | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|--------------------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Downtown/Lakefront Development | 3                                  | 3                              | 2                               | 2                              | -33.3%                           |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division                      | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted '14<br>to<br>Adopted '15 |
|--|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 001 GENERAL FUND</b>              |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 07 PLANNING &amp; DEVELOPMENT</b> |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 13 DOWNTOWN/LAKEFRONT DEVLPMNT</b> |                                      |                                  |                              |                                       |                                  |  |
| Salaries/ Wages/ OT                        | \$ 113,215                           | \$ 121,500                       | \$ 73,479                    | 7.3%                                  | \$ 92,000                        | -24.3%                                       |
| Fringe Benefits                            | 32,678                               | 42,860                           | 24,044                       | 31.2%                                 | 32,710                           | -23.7%                                       |
| General Operating Services                 | 1,502                                | 5,050                            | 1,471                        | 236.2%                                | 4,350                            | -13.9%                                       |
| Insurance - Property, AL, GL, WC           | 6,160                                | 6,530                            | 6,530                        | 6.0%                                  | 6,857                            | 5.0%   |
| Maintenance & Rentals                      | -                                    | 600                              | -                            | N/A                                   | 200                              | -66.7%                                       |
| Utilities                                  | 1,360                                | 1,500                            | 641                          | 10.3%                                 | 1,500                            | 0.0%   |
| Contractual Services & Projects            | 1,775                                | 6,000                            | 200                          | 238.0%                                | 6,000                            | 0.0%   |
| General Supplies                           | 4,652                                | 7,700                            | 664                          | 65.5%                                 | 7,700                            | 0.0%   |
| Materials & Equipment                      | 289                                  | 3,050                            | -                            | 955.4%                                | 2,000                            | -34.4%                                       |
| Special Current Charges                    | -                                    | 33,600                           | 95                           | N/A                                   | 28,600                           | -14.9%                                       |
| DOWNTOWN/LAKEFRONT PLAN                    | 161,631                              | 228,390                          | 107,124                      | 41.3%                                 | 181,917                          | -20.3%                                       |
| PLANNING & DEVELOPMENT DEPT.               | \$ 1,821,731                         | \$ 2,050,287                     | \$ 1,378,108                 | 12.5%                                 | \$ 2,154,344                     | 5.1%   |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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  
Building Services  
Printing Services

Information Technology  
1911 City Hall  
Community Service Grants

**DEMAND PERFORMANCE INDICATORS:**

| Description | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------|-----------------------|--------------------------|--------------------------|
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| General Services      | 20.5                               | 20.5                           | 20.5                            | 20.5                           | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division             | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted'15 |
|-----------------------------------|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 001 GENERAL FUND</b>     |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 10 GENERAL SERVICES</b>  |                                      |                                  |                              |                                       |                                  |  |
| Salaries/ Wages/ OT               | \$ 972,620                           | \$ 984,700                       | \$ 767,134                   | 1.2%                                  | \$ 1,041,050                     | 5.7%                                       |
| Fringe Benefits                   | 258,444                              | 298,150                          | 218,073                      | 15.4%                                 | 322,680                          | 8.2%                                       |
| General Operating Services        | 72,368                               | 69,995                           | 34,800                       | -3.3%                                 | 69,695                           | -0.4%                                      |
| Insurance - Property, AL, GL, WC  | 208,197                              | 222,772                          | 213,013                      | 7.0%                                  | 233,262                          | 4.7%                                       |
| Maintenance & Rentals             | 269,889                              | 316,500                          | 221,195                      | 17.3%                                 | 326,450                          | 3.1%                                       |
| Utilities                         | 164,919                              | 168,820                          | 137,062                      | 2.4%                                  | 188,120                          | 11.4%                                      |
| Contractual Services & Projects   | 503,235                              | 615,150                          | 412,108                      | 22.2%                                 | 600,530                          | -2.4%                                      |
| General Supplies                  | 92,416                               | 87,875                           | 55,896                       | -4.9%                                 | 102,475                          | 16.6%                                      |
| Automotive Supplies & Gasoline    | 11,291                               | 13,750                           | 7,821                        | 21.8%                                 | 15,300                           | 11.3%                                      |
| Materials & Equipment             | 326,314                              | 271,100                          | 275,750                      | -16.9%                                | 267,800                          | -1.2%                                      |
| Major Acquisitions & Improvements | 80,182                               | 65,000                           | 19,462                       | -18.9%                                | 108,000                          | 66.2%                                      |
| Special Current Charges           | 1,494,099                            | 1,492,150                        | 791,069                      | -0.1%                                 | 1,576,650                        | 5.7%                                       |
| GENERAL SERVICES DEPARTMENT       | <u>4,453,974</u>                     | <u>4,605,962</u>                 | <u>3,153,383</u>             | 3.4%                                  | <u>4,852,012</u>                 | 5.3%                                       |
| <br>OPERATING EXPENDITURES        | <br>\$ 55,352,375                    | <br>\$ 59,705,464                | <br>\$ 46,313,771            | <br>7.9%                              | <br>\$ 61,424,688                | <br>2.9%                                   |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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 | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------|-----------------------|--------------------------|--------------------------|
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Administration        | 6                                  | 6                              | 4                               | 4                              | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division             | Actual                     | Adopted               | Y-T-D               | % Change                  | Adopted               | % Change                        |
|-----------------------------------|----------------------------|-----------------------|---------------------|---------------------------|-----------------------|---------------------------------|
|                                   | Fiscal Year<br>2012 - 2013 | Budget<br>2013 - 2014 | FY 2014<br>8/1/2014 | Adopted<br>from<br>Actual | Budget<br>2014 - 2015 | Adopted'14<br>to<br>Adopted '15 |
| <b>FUND: 001 GENERAL FUND</b>     |                            |                       |                     |                           |                       |                                 |
| <b>DEPT: 10 GENERAL SERVICES</b>  |                            |                       |                     |                           |                       |                                 |
| <b>DIV: 01 ADMINISTRATION</b>     |                            |                       |                     |                           |                       |                                 |
| Salaries/ Wages/ OT               | \$ 176,845                 | \$ 160,300            | \$ 127,133          | -9.4%                     | \$ 199,000            | 24.1%                           |
| Fringe Benefits                   | 52,483                     | 63,700                | 39,059              | 21.4%                     | 77,800                | 22.1%                           |
| General Operating Services        | 63,885                     | 58,500                | 29,334              | -8.4%                     | 58,300                | -0.3%                           |
| Insurance - Property, AL, GL, WC  | 113,050                    | 121,917               | 112,158             | 7.8%                      | 127,363               | 4.5%                            |
| Maintenance & Rentals             | 13,483                     | 18,500                | 17,209              | 37.2%                     | 23,500                | 27.0%                           |
| Utilities                         | 42,995                     | 43,200                | 40,530              | 0.5%                      | 53,200                | 23.1%                           |
| Contractual Services & Projects   | 8,994                      | 14,850                | 7,440               | 65.1%                     | 17,430                | 17.4%                           |
| General Supplies                  | 37,549                     | 26,300                | 8,346               | -30.0%                    | 27,100                | 3.0%                            |
| Automotive Supplies & Gasoline    | 4,485                      | 4,850                 | 2,642               | 8.1%                      | 4,550                 | -6.2%                           |
| Materials & Equipment             | 9,121                      | 8,100                 | 1,241               | -11.2%                    | 7,800                 | -3.7%                           |
| Major Acquisitions & Improvements | 18,758                     | 15,000                | 19,462              | -20.0%                    | 20,000                | 33.3%                           |
| Special Current Charges           | 1,493,347                  | 1,490,800             | 790,692             | -0.2%                     | 1,575,300             | 5.7%                            |
| GENERAL ADMINISTRATION            | <u>\$ 2,034,995</u>        | <u>\$ 2,026,017</u>   | <u>\$ 1,195,246</u> | -0.4%                     | <u>\$ 2,191,343</u>   | 8.2%                            |



**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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 | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------|-----------------------|--------------------------|--------------------------|
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Building Services     | 4                                  | 4                              | 4                               | 4                              | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division            | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted '14<br>to<br>Adopted '15 |
|----------------------------------|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 001 GENERAL FUND</b>    |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 10 GENERAL SERVICES</b> |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 02 BUILDING SERVICES</b> |                                      |                                  |                              |                                       |                                  |  |
| Salaries/ Wages/ OT              | \$ 184,995                           | \$ 207,200                       | \$ 160,523                   | 18.7%                                 | \$ 210,000                       | 1.4%   |
| Fringe Benefits                  | 41,719                               | 45,500                           | 35,973                       | 8.8%                                  | 47,500                           | 4.4%   |
| General Operating Services       | 124                                  | 170                              | 52                           | -2.4%                                 | 170                              | 0.0%   |
| Insurance - Property, AL, GL, WC | 45,634                               | 48,372                           | 48,372                       | 10.0%                                 | 50,791                           | 5.0%   |
| Maintenance & Rentals            | 97,942                               | 97,700                           | 87,926                       | 25.1%                                 | 107,000                          | 9.5%   |
| Utilities                        | 90,776                               | 92,720                           | 71,962                       | 30.4%                                 | 100,220                          | 8.1%   |
| Contractual Services & Projects  | 73,126                               | 76,700                           | 46,946                       | 12.3%                                 | 79,500                           | 3.7%   |
| General Supplies                 | 33,061                               | 35,300                           | 23,161                       | 3.9%                                  | 39,100                           | 10.8%  |
| Automotive Supplies & Gasoline   | 3,162                                | 4,400                            | 3,515                        | -19.4%                                | 5,050                            | 14.8%  |
| Materials & Equipment            | 3,515                                | 4,700                            | 3,930                        | 29.6%                                 | 6,200                            | 31.9%  |
| Special Current Charges          | 340                                  | 900                              | 264                          | 538.3%                                | 900                              | 0.0%   |
| <b>BUILDING SERVICES</b>         | <b>\$ 574,394</b>                    | <b>\$ 613,662</b>                | <b>\$ 482,624</b>            | <b>18.0%</b>                          | <b>\$ 646,431</b>                | <b>5.3%</b>                                  |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 ANNUAL BUDGET**

**FUND:** 001 GENERAL FUND  
**DEPARTMENT:** 10 GENERAL SERVICES  
**DIVISION:** 03 PRINTING SERVICES

**GOAL MISSION STATEMENT:**

To provide timely and efficient handling of the City's printing needs and mail delivery services for all City departments.

To provide communications services that help promote City activities/successes in the most effective means possible.

**FUNCTION DESCRIPTION:**

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

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

**DEMAND PERFORMANCE INDICATORS:**

| Description       | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------------|-----------------------|--------------------------|--------------------------|
| Documents printed | 1,593,617             | 1,189,390                | 1,600,000                |
| Mail metered      | 134,408               | 124,953                  | 135,000                  |
|                   |                       |                          |                          |
|                   |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Printing Services     | 3                                  | 3                              | 5                               | 5                              | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division             | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted '15 |
|-----------------------------------|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|---|
| <b>FUND: 001 GENERAL FUND</b>     |                                      |                                  |                              |                                       |                                  |   |
| <b>DEPT: 10 GENERAL SERVICES</b>  |                                      |                                  |                              |                                       |                                  |   |
| <b>DIV: 03 PRINTING SERVICES</b>  |                                      |                                  |                              |                                       |                                  |   |
| Salaries/ Wages/ OT               | \$ 167,285                           | \$ 164,500                       | \$ 124,873                   | 2.8%                                  | \$ 167,700                       | 1.9%  |
| Fringe Benefits                   | 44,756                               | 56,700                           | 45,359                       | 4.9%                                  | 61,800                           | 9.0%  |
| General Operating Services        | 6,407                                | 7,200                            | 4,606                        | -31.2%                                | 7,200                            | 0.0%  |
| Insurance - Property, AL, GL, WC  | 11,670                               | 12,370                           | 12,370                       | 10.0%                                 | 12,989                           | 5.0%  |
| Maintenance & Rentals             | 89,565                               | 89,100                           | 60,727                       | -1.8%                                 | 89,400                           | 0.3%  |
| Utilities                         | 1,314                                | 1,400                            | 1,508                        | 12.0%                                 | 2,700                            | 92.9%                                       |
| General Supplies                  | 4,218                                | 4,275                            | 2,580                        | -51.2%                                | 5,275                            | 23.4%                                       |
| Automotive Supplies & Gasoline    | 3,310                                | 3,800                            | 1,604                        | 18.7%                                 | 5,000                            | 31.6%                                       |
| Materials & Equipment             | 391                                  | 5,300                            | 2,709                        | 15.5%                                 | 3,300                            | -37.7%                                      |
| Major Acquisitions & Improvements | 6,540                                | -                                | -                            | -9.1%                                 | 28,000                           | N/A   |
| Special Current Charges           | 133                                  | 150                              | -                            | 500.0%                                | 150                              | 0.0%  |
| PRINTING SERVICES                 | <u>\$ 335,589</u>                    | <u>\$ 344,795</u>                | <u>\$ 256,336</u>            | -0.8%                                 | <u>\$ 383,514</u>                | 11.2%                                       |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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                | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|----------------------------|-----------------------|--------------------------|--------------------------|
| Number of computers in use | 650                   | 650                      | 650                      |
| Work orders completed      | 2,311                 | 1,910                    | 2,000                    |
|                            |                       |                          |                          |
|                            |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count  | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|------------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Information Technology | 4.5                                | 4.5                            | 4.5                             | 4.5                            | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division                 | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted '15 |
|---------------------------------------|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|---|
| <b>FUND: 001 GENERAL FUND</b>         |                                      |                                  |                              |                                       |                                  |   |
| <b>DEPT: 10 GENERAL SERVICES</b>      |                                      |                                  |                              |                                       |                                  |   |
| <b>DIV: 04 INFORMATION TECHNOLOGY</b> |                                      |                                  |                              |                                       |                                  |   |
| Salaries/ Wages/ OT                   | \$ 263,305                           | \$ 272,350                       | \$ 218,287                   | 2.9%                                  | \$ 282,300                       | 3.7%  |
| Fringe Benefits                       | 73,758                               | 83,900                           | 62,092                       | 9.3%                                  | 87,700                           | 4.5%  |
| General Operating Services            | 554                                  | 2,000                            | 374                          | 24.7%                                 | 2,000                            | 0.0%  |
| Insurance - Property, AL, GL, WC      | 20,235                               | 21,449                           | 21,449                       | 10.0%                                 | 22,521                           | 5.0%  |
| Maintenance & Rentals                 | 58,016                               | 100,600                          | 51,060                       | 113.5%                                | 95,250                           | -5.3%                                       |
| Utilities                             | 7,958                                | 8,000                            | 6,613                        | 5.0%                                  | 8,000                            | 0.0%  |
| Contractual Services & Projects       | 417,897                              | 520,000                          | 355,705                      | 34.2%                                 | 500,000                          | -3.8%                                       |
| General Supplies                      | 11,551                               | 15,400                           | 14,205                       | 6.1%                                  | 18,400                           | 19.5%                                       |
| Automotive Supplies & Gasoline        | 334                                  | 700                              | 60                           | 76.8%                                 | 700                              | 0.0%  |
| Materials & Equipment                 | 313,287                              | 253,000                          | 267,870                      | 49.4%                                 | 250,500                          | -1.0%                                       |
| Major Acquisitions & Improvements     | 54,884                               | 50,000                           | -                            | -100.0%                               | 60,000                           | 20.0%                                       |
| Special Current Charges               | 154                                  | 100                              | 60                           | -35.1%                                | 100                              | 0.0%  |
| INFORMATION TECHNOLOGY                | <u>\$ 1,221,933</u>                  | <u>\$ 1,327,499</u>              | <u>\$ 997,775</u>            | 8.6%                                  | <u>\$ 1,327,471</u>              | 0.0%  |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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 | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------|-----------------------|--------------------------|--------------------------|
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

Only temporary employees are charged to this division.



**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division            | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted '14<br>to<br>Adopted '15 |
|----------------------------------|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 001 GENERAL FUND</b>    |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 10 GENERAL SERVICES</b> |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 09 1911 CITY HALL</b>    |                                      |                                  |                              |                                       |                                  |  |
| Salaries/ Wages/ OT              | \$ 27,026                            | \$ 28,150                        | \$ 16,099                    | 4.2%                                  | \$ 28,150                        | 0.0%   |
| Fringe Benefits                  | 2,068                                | 2,250                            | 1,231                        | 8.8%                                  | 2,480                            | 10.2%  |
| General Operating Services       | 83                                   | 300                              | -                            | 261.4%                                | 200                              | -33.3%                                       |
| Insurance - Property, AL, GL, WC | 11,407                               | 12,091                           | 12,091                       | 6.0%                                  | 12,696                           | 5.0%   |
| Maintenance & Rentals            | 8,804                                | 7,700                            | 2,549                        | -12.5%                                | 8,400                            | 9.1%   |
| Utilities                        | 21,090                               | 22,600                           | 15,791                       | 7.2%                                  | 23,100                           | 2.2%   |
| Contractual Services & Projects  | 3,218                                | 3,100                            | 2,017                        | -3.7%                                 | 3,100                            | 0.0%   |
| General Supplies                 | 4,590                                | 5,000                            | 7,528                        | 8.9%                                  | 11,000                           | 120.0%                                       |
| Special Current Charges          | 48                                   | 100                              | 53                           | 108.3%                                | 100                              | 0.0%   |
| 1911 CITY HALL                   | <u>\$ 78,334</u>                     | <u>\$ 81,291</u>                 | <u>\$ 57,359</u>             | 3.8%                                  | <u>\$ 89,226</u>                 | 9.8%   |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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                      | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|----------------------------------|-----------------------|--------------------------|--------------------------|
| Multicultural dinners attendance | 0                     | 200                      | 200                      |
| MCOD conference                  | 1                     | 1                        | 0                        |
| MCOD attendees                   | 250                   | 250                      | 0                        |
| Jr. Team Green activities        | 9                     | 8                        | 9                        |
| HR cases                         | 60                    | 50                       | 50                       |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count  | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|------------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| General Service Grants | 3                                  | 3                              | 3                               | 3                              | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division                | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted '14<br>to<br>Adopted '15 |
|--------------------------------------|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 001 GENERAL FUND</b>        |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 10 GENERAL SERVICES</b>     |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 11 COMMUNITY SERV GRANTS</b> |                                      |                                  |                              |                                       |                                  |  |
| Salaries/ Wages/ OT                  | \$ 153,164                           | \$ 152,200                       | \$ 120,219                   | -0.6%                                 | \$ 153,900                       | 1.1%   |
| Fringe Benefits                      | 43,660                               | 46,100                           | 34,359                       | 5.6%                                  | 45,400                           | -1.5%  |
| General Operating Services           | 1,315                                | 1,825                            | 434                          | 38.8%                                 | 1,825                            | 0.0%   |
| Insurance - Property, AL, GL, WC     | 6,201                                | 6,573                            | 6,573                        | 6.0%                                  | 6,902                            | 5.0%   |
| Maintenance & Rentals                | 2,079                                | 2,900                            | 1,724                        | 39.5%                                 | 2,900                            | 0.0%   |
| Utilities                            | 786                                  | 900                              | 658                          | 14.5%                                 | 900                              | 0.0%   |
| Contractual Services & Projects      | -                                    | 500                              | -                            | N/A                                   | 500                              | 0.0%   |
| General Supplies                     | 1,447                                | 1,600                            | 76                           | 10.6%                                 | 1,600                            | 0.0%   |
| Special Current Charges              | 77                                   | 100                              | -                            | 29.9%                                 | 100                              | 0.0%   |
| COMMUNITY SERVICE/GRANTS             | <u>208,729</u>                       | <u>212,698</u>                   | <u>164,043</u>               | 1.9%                                  | <u>214,027</u>                   | 0.6%   |
| <br>GENERAL SERVICES DEPARTMENT      | <br><u>4,453,974</u>                 | <br><u>4,605,962</u>             | <br><u>3,153,383</u>         | <br>3.4%                              | <br><u>4,852,012</u>             | <br>5.3%                                     |
| <br>GENERAL FUND OPERATING EXP       | <br><u>\$55,352,375</u>              | <br><u>\$ 59,705,464</u>         | <br><u>\$46,313,771</u>      | <br>7.9%                              | <br><u>\$ 61,424,688</u>         | <br>2.9%                                     |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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 | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------|-----------------------|--------------------------|--------------------------|
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| Department / Division                      | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted '14<br>to<br>Adopted '15 |
|--|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 001 GENERAL FUND</b>              |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 21 TRANSFERS</b>                  |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 01 OPERATING TRANSFERS</b>         |                                      |                                  |                              |                                       |                                  |  |
| Interfund transfer Americorps Grant        | \$ 62,197                            | \$ 65,637                        | \$ 43,522                    | 5.5%                                  | \$ 68,086                        | 3.7%   |
| Interfund transfer HOME Program            | 64,181                               | 25,226                           | 33,830                       | -60.7%                                | 174,267                          | 590.8%                                       |
| Interfund transfer Recreation              | 1,156,115                            | 1,190,284                        | 820,000                      | 3.0%                                  | 1,183,817                        | -0.5%  |
| Interfund transfer Special Revenue         | 1,282,493                            | 1,281,147                        | 897,352                      | -0.1%                                 | 1,426,170                        | 11.3%  |
| Interfund trsf School Board STX Dist. 3    | 253,705                              | 350,000                          | 189,163                      | 38.0%                                 | 350,000                          | 0.0%   |
| Interfund transfer - Debt Service          | 253,705                              | 350,000                          | 189,163                      | 38.0%                                 | 350,000                          | 0.0%   |
| Interfund transfer Transit Operations      | 809,720                              | 903,665                          | 639,000                      | 11.6%                                 | 943,215                          | 4.4%   |
| Interfund transfer Civic Center Operations | 931,549                              | 1,133,033                        | 841,500                      | 21.6%                                 | 812,284                          | -28.3%                                       |
| Interfund transfer Golf Course Operations  | 397,777                              | 549,303                          | 400,000                      | 38.1%                                 | 589,336                          | 7.3%   |
| Interfund transfer Proprietary Funds       | 2,139,046                            | 2,586,001                        | 1,880,500                    | 20.9%                                 | 2,344,835                        | -9.3%  |
| Interfund transfer Risk Management         |                                      |                                  |                              |                                       |                                  |  |
| Firefighter's lawsuit settlement           | -                                    | -                                | -                            | N/A                                   | 709,797                          | N/A  |
| Claims costs                               | 400,000                              | -                                | -                            | -100.0%                               | -                                | N/A  |
| Interfund transfer - Capital               | 400,000                              | -                                | -                            | -100.0%                               | 709,797                          | N/A  |
| Total transfers                            | 4,075,244                            | 4,217,148                        | 2,967,015                    | 3.5%                                  | 4,830,802                        | 14.6%  |
| FUND: 001 GENERAL FUND                     | \$59,427,619                         | \$ 63,922,612                    | \$49,280,786                 | 7.6%                                  | \$ 66,255,490                    | 3.6%   |

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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  
FACILITY RENEWAL  
BROWNFIELDS PETROLEUM ASSESSMENT GRANT**

**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 2014 - 2015 ANNUAL BUDGET**

**SPECIAL REVENUE FUND SUMMARY**

|  | <b>Waste<br/>Water</b> | <b>Riverboat<br/>Gaming</b> | <b>Recreation<br/>Fund</b> | <b>Central<br/>School</b> | <b>Special<br/>Event</b> | <b>Community<br/>Development</b> |
|--|------------------------|-----------------------------|----------------------------|---------------------------|--------------------------|----------------------------------|
| <b>Revenues:</b>                           |                        |                             |                            |                           |                          |                                  |
| Property taxes                             | \$ -                   | \$ -                        | \$ 989,903                 | \$ -                      | \$ -                     | \$ -                             |
| Additional sales tax levy portions         | 3,600,000              | -                           | 1,800,000                  | -                         | -                        | -                                |
| Franchise and license taxes                | -                      | 9,800,000                   | -                          | -                         | -                        | -                                |
| Intergovernmental                          | -                      | -                           | -                          | -                         | -                        | 308,856                          |
| Charges for services                       | 12,701,500             | -                           | -                          | -                         | -                        | -                                |
| Use of money and property                  | 9,500                  | 2,000                       | 141,800                    | 94,500                    | 60,000                   | -                                |
| Total operating revenues                   | <u>16,311,000</u>      | <u>9,802,000</u>            | <u>2,931,703</u>           | <u>94,500</u>             | <u>60,000</u>            | <u>308,856</u>                   |
| Operating transfers in                     | -                      | -                           | 1,717,917                  | -                         | 210,000                  | -                                |
| <b>Expenditures:</b>                       |                        |                             |                            |                           |                          |                                  |
| Police Department                          | -                      | -                           | -                          | -                         | -                        | -                                |
| Public Works                               | 9,817,679              | -                           | -                          | -                         | -                        | -                                |
| Planning & Development                     | -                      | -                           | -                          | -                         | -                        | 308,856                          |
| Community Services                         | -                      | -                           | 4,793,620                  | 157,143                   | 282,308                  | -                                |
| Total operating expenditures               | <u>9,817,679</u>       | <u>-</u>                    | <u>4,793,620</u>           | <u>157,143</u>            | <u>282,308</u>           | <u>308,856</u>                   |
| <b>Other financing uses:</b>               |                        |                             |                            |                           |                          |                                  |
| Operating transfers out                    | -                      | 2,224,100                   | -                          | -                         | -                        | -                                |
| Transfer to Debt Service accounts          | 3,334,575              | 3,388,675                   | -                          | -                         | -                        | -                                |
| Capital transfers-General Capital Projects | 4,000,000              | 4,550,000                   | -                          | -                         | -                        | -                                |
| Capital transfers-Enterprise Funds         | -                      | 400,000                     | -                          | -                         | -                        | -                                |
| Total transfers                            | <u>7,334,575</u>       | <u>10,562,775</u>           | <u>-</u>                   | <u>-</u>                  | <u>-</u>                 | <u>-</u>                         |
| Total Expenditures                         | <u>17,152,254</u>      | <u>10,562,775</u>           | <u>4,793,620</u>           | <u>157,143</u>            | <u>282,308</u>           | <u>308,856</u>                   |
| Net Income (loss)                          | <u>\$ (841,254)</u>    | <u>\$ (760,775)</u>         | <u>\$ (144,000)</u>        | <u>\$ (62,643)</u>        | <u>\$ (12,308)</u>       | <u>\$ -</u>                      |
| Projected beginning fund balance           | \$ 6,173,303           | \$ 2,151,977                | \$ 850,297                 | \$ 217,415                | \$ 46,221                | \$ -                             |
| Fund balance (used) added operations       | 3,158,746              | -                           | (144,000)                  | (62,643)                  | (12,308)                 | -                                |
| Fund balance used for capital transfers    | (4,000,000)            | (760,775)                   | -                          | -                         | -                        | -                                |
| Total fund balance (used) added            | <u>(841,254)</u>       | <u>(760,775)</u>            | <u>(144,000)</u>           | <u>(62,643)</u>           | <u>(12,308)</u>          | <u>-</u>                         |
| Ending fund balance                        | \$ 5,332,049           | \$ 1,391,202                | \$ 706,297                 | \$ 154,772                | \$ 33,913                | \$ -                             |

| HUD Housing Programs | Summer Feeding | Americorps Grant | D.A.R.E. Grant | COPS Hiring Grant | Misc. Police Grants | Disaster Recovery | Facility Renewal | Total Special Revenue |
|----------------------|----------------|------------------|----------------|-------------------|---------------------|-------------------|------------------|-----------------------|
| \$ -                 | \$ -           | \$ -             | \$ -           | \$ -              | \$ -                | \$ -              | \$ -             | \$ 989,903            |
| -                    | -              | -                | -              | -                 | -                   | -                 | -                | 5,400,000             |
| -                    | -              | -                | -              | -                 | -                   | -                 | -                | 9,800,000             |
| 283,867              | 817,048        | 122,987          | -              | -                 | 521,559             | -                 | -                | 2,054,317             |
| -                    | -              | -                | -              | -                 | -                   | -                 | -                | 12,701,500            |
| -                    | -              | -                | -              | -                 | -                   | -                 | 6,000            | 313,800               |
| 283,867              | 817,048        | 122,987          | -              | -                 | 521,559             | -                 | 6,000            | 31,259,520            |
| 174,267              | -              | 68,086           | -              | 114,200           | 33,104              | -                 | -                | 2,317,574             |
| -                    | -              | -                | -              | 114,200           | 554,663             | -                 | -                | 668,863               |
| -                    | -              | -                | -              | -                 | -                   | -                 | -                | 9,817,679             |
| -                    | -              | -                | -              | -                 | -                   | -                 | -                | 308,856               |
| 458,134              | 817,048        | 191,073          | -              | -                 | -                   | -                 | -                | 6,699,326             |
| 458,134              | 817,048        | 191,073          | -              | 114,200           | 554,663             | -                 | -                | 17,494,724            |
| -                    | -              | -                | -              | -                 | -                   | -                 | 200,000          | 2,424,100             |
| -                    | -              | -                | -              | -                 | -                   | -                 | -                | 6,723,250             |
| -                    | -              | -                | -              | -                 | -                   | -                 | -                | 8,550,000             |
| -                    | -              | -                | -              | -                 | -                   | -                 | -                | 400,000               |
| -                    | -              | -                | -              | -                 | -                   | -                 | 200,000          | 18,097,350            |
| 458,134              | 817,048        | 191,073          | -              | 114,200           | 554,663             | -                 | 200,000          | 35,592,074            |
| \$ -                 | \$ -           | \$ -             | \$ -           | \$ -              | \$ -                | \$ -              | \$ (194,000)     | \$ (2,014,980)        |
| \$ 135,669           | \$ 121,195     | \$ -             | \$ 164,102     | \$ -              | \$ 20,643           | \$ 2,498,034      | \$ 2,988,199     | \$ 15,367,055         |
| -                    | -              | -                | -              | -                 | -                   | -                 | -                | 2,939,795             |
| -                    | -              | -                | -              | -                 | -                   | -                 | (194,000)        | (4,954,775)           |
| -                    | -              | -                | -              | -                 | -                   | -                 | (194,000)        | (2,014,980)           |
| \$ 135,669           | \$ 121,195     | \$ -             | \$ 164,102     | \$ -              | \$ 20,643           | \$ 2,498,034      | \$ 2,794,199     | \$ 13,352,075         |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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                                      | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|--|-----------------------|--------------------------|--------------------------|
| Work orders completed                            | 3,614                 | 4,000                    | 3,025                    |
| Sanitary sewers (miles)                          | 600                   | 600                      | 600                      |
| Storm sewers (miles)                             | 425                   | 425                      | 425                      |
| Maximum daily treatment capacity (daily m. gal.) | 18                    | 18                       | 18                       |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Wastewater            | 65                                 | 65                             | 65                              | 65                             | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|   | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | Projected<br>Actual<br>Results EOY | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adpoted'15 |
|---|--------------------------------------|----------------------------------|------------------------------|------------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 117 WASTE WATER</b>                |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>Revenues:</b>                            |                                      |                                  |                              |                                    |                                       |                                  |  |
| Ten Year Sales Tax - 0.16%                  | \$ 3,302,154                         | \$ 3,413,184                     | \$ 2,634,168                 | \$ 3,466,168                       | 3.4%                                  | \$ 3,600,000                     | 5.5%                                       |
| Taxes and special assessments               | 3,302,154                            | 3,413,184                        | 2,634,168                    | 3,466,168                          | 3.4%                                  | 3,600,000                        | 5.5%                                       |
| Physical Environment - Charges for Services | 5,940                                | 3,500                            | 5,685                        | 6,185                              | -41.1%                                | 6,500                            | 85.7%                                      |
| Sewer extension charges                     | 106,037                              | 80,000                           | 91,941                       | 101,941                            | -24.6%                                | 95,000                           | 18.8%                                      |
| Sewer user charges                          | 11,601,657                           | 11,800,000                       | 10,276,521                   | 12,276,521                         | 1.7%                                  | 12,600,000                       | 6.8%                                       |
| Charges for services                        | 11,713,634                           | 11,883,500                       | 10,374,147                   | 12,384,647                         | 1.5%                                  | 12,701,500                       | 6.9%                                       |
| Interest earnings                           | 11,537                               | 7,000                            | 7,830                        | 8,630                              | -39.3%                                | 7,500                            | 7.1%                                       |
| Miscellaneous revenue                       | 21,383                               | 2,000                            | 5,000                        | 5,000                              | -90.6%                                | 2,000                            | 0.0%                                       |
| Use of money and property                   | 32,920                               | 9,000                            | 12,830                       | 13,630                             | -72.7%                                | 9,500                            | 5.6%                                       |
| <b>Total operating revenues</b>             | <b>15,048,708</b>                    | <b>15,305,684</b>                | <b>13,021,145</b>            | <b>15,864,445</b>                  | 1.7%                                  | <b>16,311,000</b>                | 6.6%                                       |
| <b>Expenditures:</b>                        |                                      |                                  |                              |                                    |                                       |                                  |  |
| Salaries/ Wages/ OT                         | 1,965,749                            | 2,117,000                        | 1,719,550                    | 2,149,438                          | 7.7%                                  | 2,222,500                        | 5.0%                                       |
| Fringe Benefits                             | 720,126                              | 784,520                          | 632,369                      | 790,461                            | 8.9%                                  | 842,060                          | 7.3%                                       |
| General Operating Services                  | 11,595                               | 17,650                           | 10,821                       | 13,526                             | 52.2%                                 | 17,650                           | 0.0%                                       |
| Insurance - Property, AL, GL, WC            | 357,119                              | 384,494                          | 378,443                      | 378,443                            | 7.7%                                  | 401,519                          | 4.4%                                       |
| Maintenance & Rentals                       | 810,413                              | 788,700                          | 639,535                      | 799,419                            | -2.7%                                 | 901,200                          | 14.3%                                      |
| Utilities                                   | 1,073,315                            | 1,160,200                        | 868,158                      | 1,154,650                          | 8.1%                                  | 1,210,200                        | 4.3%                                       |
| Contractual Services & Projects             | 458,973                              | 589,550                          | 378,210                      | 491,673                            | 28.4%                                 | 575,000                          | -2.5%                                      |
| General Supplies                            | 564,337                              | 659,750                          | 440,602                      | 572,783                            | 16.9%                                 | 643,250                          | -2.5%                                      |
| Automotive Supplies & Gasoline              | 209,732                              | 205,900                          | 144,674                      | 188,076                            | -1.8%                                 | 214,000                          | 3.9%                                       |
| Materials & Equipment                       | 260,551                              | 593,800                          | 167,405                      | 241,256                            | 127.9%                                | 565,800                          | -4.7%                                      |
| Major Acquisitions & Improvements           | 268,451                              | 850,000                          | 722,942                      | 805,000                            | 216.6%                                | 823,500                          | -3.1%                                      |
| Special Current Charges                     | 1,322,485                            | 1,386,000                        | 539,077                      | 1,801,000                          | 4.8%                                  | 1,401,000                        | 1.1%                                       |
| <b>Wastewater operating expenditures</b>    | <b>8,022,846</b>                     | <b>9,537,564</b>                 | <b>6,641,786</b>             | <b>9,385,725</b>                   | 18.9%                                 | <b>9,817,679</b>                 | 2.9%                                       |
| Interfund transfers - capital               | 4,040,000                            | 4,000,000                        | 3,000,000                    | 4,000,000                          | -1.0%                                 | 4,000,000                        | 0.0%                                       |
| Interfund transfers - debt service          | 3,318,675                            | 3,517,075                        | 2,820,000                    | 3,517,075                          | 6.0%                                  | 3,334,575                        | -5.2%                                      |
| Wastewater transfers                        | 7,358,675                            | 7,517,075                        | 5,820,000                    | 7,517,075                          | 2.2%                                  | 7,334,575                        | -2.4%                                      |
| <b>Total expenditures</b>                   | <b>15,381,521</b>                    | <b>17,054,639</b>                | <b>12,461,786</b>            | <b>16,902,800</b>                  | 10.9%                                 | <b>17,152,254</b>                | 0.6%                                       |
| Net change in fund balance                  | (332,813)                            | (1,748,955)                      |                              | (1,038,355)                        |                                       | (841,254)                        | 51.9%                                      |
| Beginning fund balance                      | 7,544,471                            | 7,211,658                        |                              | 7,211,658                          |                                       | 6,173,303                        | -14.4%                                     |
| Ending fund balance                         | <u>\$ 7,211,658</u>                  | <u>\$ 5,462,703</u>              |                              | <u>\$ 6,173,303</u>                |                                       | <u>\$ 5,332,049</u>              | -2.4%                                      |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 ANNUAL BUDGET**

---

**FUND:** 119 RIVERBOAT GAMING FUND  
**DEPARTMENT:** 21 TRANSFERS  
**DIVISION:** 01 OPERATING TRANSFERS

**GOAL MISSION STATEMENT:**

**FUNCTION DESCRIPTION:**

The Riverboat Gaming Fund accounts for the revenue received from casino riverboat admission payments, including annual settlement installments shown as miscellaneous revenue. These funds are allocated for designated purposes by interfund transfers primarily for capital projects and debt service payments. The budget reflects revenues from the Cooperative Endeavor Agreement with the Calcasieu Parish Police Jury which established pooling of parish-wide gaming revenues. The only expenses recorded in this fund are the transfers to other City funds for capital and debt service expenses.

**DEMAND PERFORMANCE INDICATORS:**

| Description | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------|-----------------------|--------------------------|--------------------------|
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|   | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | Projected<br>Actual<br>Results EOY | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adpoted'15 |
|---|--------------------------------------|----------------------------------|------------------------------|------------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 119 RIVERBOAT GAMING FUND</b>        |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>Revenues:</b>                              |                                      |                                  |                              |                                    |                                       |                                  |  |
| Riverboat Admission Taxes                     | \$ 9,691,942                         | \$ 9,800,000                     | \$ 7,351,825                 | \$ 9,551,825                       | 1.1%                                  | \$ 9,800,000                     | 0.0%                                       |
| Taxes and special assessments                 | 9,691,942                            | 9,800,000                        | 7,351,825                    | 9,551,825                          | 1.1%                                  | 9,800,000                        | 0.0%                                       |
| Interest earnings                             | 6,508                                | 3,000                            | 2,797                        | 3,297                              | -53.9%                                | 2,000                            | -33.3%                                     |
| Use of money and property                     | 6,508                                | 3,000                            | 2,797                        | 3,297                              | -53.9%                                | 2,000                            | -33.3%                                     |
| Total operating revenues                      | 9,698,450                            | 9,803,000                        | 7,354,622                    | 9,555,122                          | 1.1%                                  | 9,802,000                        | 0.0%                                       |
| <b>Other financing uses</b>                   |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>DEPT: 21 TRANSFERS</b>                     |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>DIV: 01 TRANSFERS</b>                      |                                      |                                  |                              |                                    |                                       |                                  |  |
| Interfund transfer General Fund               | 887,130                              | 980,000                          | 730,000                      | 960,000                            | 10.5%                                 | 980,000                          | 0.0%                                       |
| Interfund transfer Arts/Special Events        | 128,858                              | 205,000                          | 145,000                      | 205,000                            | 59.1%                                 | 210,000                          | 2.4%                                       |
| Interfund transfer Recreation Fund            | 441,280                              | 421,450                          | 280,000                      | 421,450                            | -4.5%                                 | 534,100                          | 26.7%                                      |
| Interfund transfer 1998 Pension Refund Bond   | 1,200,000                            | 619,000                          | 459,000                      | 619,000                            | -48.4%                                | -                                | -100.0%                                    |
| Interfund transfer 2007 Public Improvmnt Bond | 1,356,175                            | 1,374,025                        | 1,052,000                    | 1,374,025                          | 1.3%                                  | 1,342,245                        | -2.3%                                      |
| Interfund transfer 2010 Public Improvmnt Bond | 2,069,917                            | 2,097,885                        | 1,640,000                    | 2,097,885                          | 1.4%                                  | 2,046,430                        | -2.5%                                      |
| Interfund transfer - Debt Service             | 4,626,092                            | 4,090,910                        | 3,151,000                    | 4,090,910                          | -11.6%                                | 3,388,675                        | -17.2%                                     |
| Interfund transfer - Contingency              | -                                    | 500,000                          | -                            | 300,000                            | N/A                                   | 500,000                          | 0.0%                                       |
| Interfund transfer Capital Projects           | 3,900,000                            | 3,550,000                        | 2,450,000                    | 3,550,000                          | -9.0%                                 | 4,550,000                        | 28.2%                                      |
| Interfund transfer Golf Course                | 250,000                              | 100,000                          | 100,000                      | 100,000                            | -60.0%                                | 200,000                          | 100.0%                                     |
| Interfund transfer Civic Center Capital       | 400,000                              | 400,000                          | 300,000                      | 400,000                            | 0.0%                                  | 200,000                          | -50.0%                                     |
| Interfund transfer Water Capital              | -                                    | 500,000                          | -                            | 500,000                            | N/A                                   | -                                | -100.0%                                    |
| Interfund transfers - Capital                 | 4,550,000                            | 4,550,000                        | 2,850,000                    | 4,550,000                          | 0.0%                                  | 4,950,000                        | 8.8%                                       |
| Total transfers to other funds                | 10,633,360                           | 10,747,360                       | 7,156,000                    | 10,527,360                         | 1.1%                                  | 10,562,775                       | -1.7%                                      |
| Net change in fund balance                    | (934,910)                            | (944,360)                        |                              | (972,238)                          | -1.0%                                 | (760,775)                        | 19.4%                                      |
| Beginning fund balance                        | 4,059,125                            | 3,124,215                        |                              | 3,124,215                          | -23.0%                                | 2,151,977                        | -31.1%                                     |
| Ending fund balance                           | \$ 3,124,215                         | \$ 2,179,855                     |                              | \$ 2,151,977                       | -30.2%                                | \$ 1,391,202                     | -36.2%                                     |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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:**

This department provides for the operation of the City's parks and recreation programs and facilities, which are partially supported by dedicated revenues and sales tax transfers, and maintains playgrounds, ball parks, and other recreational facilities.

Recreation Department:

Recreation  
Lakefront/Downtown

**DEMAND PERFORMANCE INDICATORS:**

| Description | 2012– 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------|----------------------|--------------------------|--------------------------|
|             |                      |                          |                          |
|             |                      |                          |                          |
|             |                      |                          |                          |
|             |                      |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Recreation Department | 38                                 | 38                             | 38                              | 38                             | 0.0%                             |



**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|   | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | Projected<br>Actual<br>Results EOY | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adpoted'15 |
|---|--------------------------------------|----------------------------------|------------------------------|------------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 127 RECREATION FUND</b>              |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>Revenues:</b>                              |                                      |                                  |                              |                                    |                                       |                                  |  |
| 1.70 Mils Property Tax Special Rec District   | \$ 900,504                           | \$ 918,590                       | \$ 950,858                   | \$ 951,358                         | 2.0%                                  | \$ 989,903                       | 7.8%                                       |
| Ten Year Sales Tax - 0.08%                    | 1,651,077                            | 1,706,592                        | 1,317,084                    | 1,733,084                          | 3.4%                                  | 1,800,000                        | 5.5%                                       |
| Tax revenue                                   | <u>2,551,581</u>                     | <u>2,625,182</u>                 | <u>2,267,942</u>             | <u>2,684,442</u>                   | 2.9%                                  | <u>2,789,903</u>                 | 6.3%                                       |
| Interest Earnings                             | 1,521                                | 1,000                            | 838                          | 1,038                              | -34.3%                                | 800                              | -20.0%                                     |
| Recreation Program revenues                   | 138,328                              | 133,600                          | 135,732                      | 149,305                            | -3.4%                                 | 112,000                          | -16.2%                                     |
| Promenade Revenues                            | 15,405                               | 16,800                           | 16,850                       | 17,693                             | 9.1%                                  | 17,000                           | 1.2%                                       |
| Recreation Donations                          | 16,173                               | 8,000                            | 14,237                       | 14,237                             | -50.5%                                | 12,000                           | 50.0%                                      |
| General Donations                             | -                                    | -                                | 30                           | 109                                | N/A                                   | -                                | N/A  |
| Miscellaneous insurance revenues              | -                                    | -                                | -                            | 41                                 | N/A                                   | -                                | N/A  |
| Use of money and property                     | <u>171,427</u>                       | <u>159,400</u>                   | <u>167,687</u>               | <u>182,423</u>                     | -7.0%                                 | <u>141,800</u>                   | -11.0%                                     |
| Total operating revenues                      | <u>2,723,008</u>                     | <u>2,784,582</u>                 | <u>2,435,629</u>             | <u>2,866,865</u>                   | 2.3%                                  | <u>2,931,703</u>                 | 5.3%                                       |
| Recreation Fund total operating expenditures  | <u>2,723,008</u>                     | <u>2,784,582</u>                 | <u>2,435,629</u>             | <u>2,866,865</u>                   | 2.3%                                  | <u>2,931,703</u>                 | 5.3%                                       |
| * details on following pages                  |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>Other financing sources</b>                |                                      |                                  |                              |                                    |                                       |                                  |  |
| Interfund transfer from General Fund          | 1,156,115                            | 1,190,284                        | 820,000                      | 949,948                            | 3.0%                                  | 1,183,817                        | -0.5%                                      |
| Interfund transfer from Facility Renewal Fund | 250,000                              | -                                | -                            | -                                  | -100.0%                               | -                                | N/A  |
| Interfund transfer from Riverboat Gaming Fund | <u>441,280</u>                       | <u>421,450</u>                   | <u>280,000</u>               | <u>371,001</u>                     | -4.5%                                 | <u>534,100</u>                   | 26.7%                                      |
| Total transfers from other funds              | <u>1,847,395</u>                     | <u>1,611,734</u>                 | <u>1,100,000</u>             | <u>1,320,950</u>                   | -12.8%                                | <u>1,717,917</u>                 | 6.6%                                       |
| Net change in fund balance                    | 193,154                              | (190,000)                        |                              | (46,000)                           | -198.4%                               | (144,000)                        | 24.2%                                      |
| Beginning fund balance                        | <u>703,143</u>                       | <u>896,297</u>                   |                              | <u>896,297</u>                     | 27.5%                                 | <u>850,297</u>                   | -5.1%                                      |
| Ending fund balance                           | <u>\$ 896,297</u>                    | <u>\$ 706,297</u>                |                              | <u>\$ 850,297</u>                  | -21.2%                                | <u>\$ 706,297</u>                | 0.0%                                       |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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                                   | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|---|-----------------------|--------------------------|--------------------------|
| Total athletic teams/visiting teams           | 187                   | 216                      | 220                      |
| Total participants in athletic teams          | 3,480                 | 4,036                    | 4,116                    |
| Total summer paid day camp attendance         | 636                   | 1,040                    | 1,040                    |
| Total pool summer attendance                  | 14,160                | 16,425                   | 16,753                   |
| Total summer attendance at recreation centers | 125,112               | 145,129                  | 148,031                  |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Recreation            | 38                                 | 37                             | 37                              | 37                             | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|                                    | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | Projected<br>Actual<br>Results EOY | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adpoted'15 |
|------------------------------------|--------------------------------------|----------------------------------|------------------------------|------------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 127 RECREATION FUND</b>   |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>DEPT: 09 COMMUNITY SERVICES</b> |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>DIV: 01 RECREATION</b>          |                                      |                                  |                              |                                    |                                       |                                  |  |
| Salaries/ Wages/ OT                | 1,796,839                            | 1,819,200                        | 1,514,214                    | 1,817,057                          | 1.2%                                  | 1,798,900                        | -1.1%                                      |
| Fringe Benefits                    | 440,719                              | 468,460                          | 367,815                      | 441,378                            | 6.3%                                  | 492,860                          | 5.2%                                       |
| General Operating Services         | 3,238                                | 4,370                            | 6,319                        | 6,951                              | 35.0%                                 | 7,450                            | 70.5%                                      |
| Insurance - Property, AL, GL, WC   | 270,918                              | 301,386                          | 283,964                      | 286,464                            | 11.2%                                 | 311,755                          | 3.4%                                       |
| Maintenance & Rentals              | 307,749                              | 368,400                          | 233,009                      | 291,261                            | 19.7%                                 | 267,845                          | -27.3%                                     |
| Utilities                          | 355,614                              | 335,000                          | 276,921                      | 359,997                            | -5.8%                                 | 237,500                          | -29.1%                                     |
| Contractual Services & Projects    | 32,678                               | 49,600                           | 49,732                       | 59,678                             | 51.8%                                 | 65,660                           | 32.4%                                      |
| General Supplies                   | 236,139                              | 229,900                          | 225,493                      | 270,592                            | -2.6%                                 | 248,050                          | 7.9%                                       |
| Automotive Supplies & Gasoline     | 167,605                              | 163,100                          | 119,959                      | 143,951                            | -2.7%                                 | 166,100                          | 1.8%                                       |
| Materials & Equipment              | 61,732                               | 59,450                           | 44,904                       | 56,130                             | -3.7%                                 | 73,900                           | 24.3%                                      |
| Major Acquisitions & Improvements  | 245,129                              | 354,000                          | 100,669                      | 118,669                            | 44.4%                                 | 576,000                          | 62.7%                                      |
| Special Current Charges            | 18,007                               | 12,000                           | 8,548                        | 10,685                             | -33.4%                                | 13,500                           | 12.5%                                      |
| Recreation Division                | <u>3,936,367</u>                     | <u>4,164,866</u>                 | <u>3,231,547</u>             | <u>3,862,813</u>                   | 5.8%                                  | <u>4,259,520</u>                 | 2.3%                                       |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 ANNUAL BUDGET**

**FUND:** 127 RECREATION  
**DEPARTMENT:** 09 COMMUNITY SERVICES  
**DIVISION:** 31 LAKEFRONT/DOWNTOWN

**GOAL MISSION STATEMENT:**

To enhance the lakefront edge by providing decorative lighting, shade, seating structures, land forms and landscaping, irrigation, educational interpretive signage, viewing devices, a widened promenade of special paving and connecting of this area to downtown in an effort to increase resident and visitor usage.

**FUNCTION DESCRIPTION:**

This division serves as the cost center for the Lakefront Promenade which provides for general public use and enjoyment as a lakefront destination. It furnishes more amenities for annual festivals and other events. It includes a walking path along the water, the Louisiana Landing Fountain, and a Bord du Lac Marina which has 38 boat slips available for rental. A variety of activities can be held at one time.

**DEMAND PERFORMANCE INDICATORS:**

| Description              | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|--------------------------|-----------------------|--------------------------|--------------------------|
| Promenade vendor rentals | 10                    | 11                       | 13                       |
| Marina Boat Slip rentals | 1,902                 | 2,514                    | 2,976                    |
|                          |                       |                          |                          |
|                          |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Lakefront/Downtown    | 0                                  | 1                              | 1                               | 1                              | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|  | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | Projected<br>Actual<br>Results EOY | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adpoted'15 |
|--|--------------------------------------|----------------------------------|------------------------------|------------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 127 RECREATION FUND</b>                 |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>DEPT: 09 COMMUNITY SERVICES</b>               |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>DIV: 31 LAKEFRONT/DOWNTOWN</b>                |                                      |                                  |                              |                                    |                                       |                                  |  |
| Salaries/ Wages/ OT                              | 90,081                               | 127,000                          | 108,850                      | 136,063                            | 41.0%                                 | 145,500                          | 14.6%                                      |
| Fringe Benefits                                  | 14,431                               | 17,300                           | 14,855                       | 18,569                             | 19.9%                                 | 19,500                           | 12.7%                                      |
| Insurance - Property, AL, GL, WC                 | 699                                  | 4,300                            | 4,011                        | 4,011                              | 515.2%                                | 4,300                            | 0.0%                                       |
| Maintenance & Rentals                            | 45,119                               | 61,000                           | 45,122                       | 56,403                             | 35.2%                                 | 91,500                           | 50.0%                                      |
| Utilities  | 71,035                               | 69,500                           | 54,264                       | 67,830                             | -2.2%                                 | 74,500                           | 7.2%                                       |
| Contractual Services & Projects                  | 15,547                               | 15,050                           | 7,335                        | 9,169                              | -3.2%                                 | 15,050                           | 0.0%                                       |
| General Supplies                                 | 19,987                               | 37,800                           | 15,219                       | 25,219                             | 89.1%                                 | 60,050                           | 58.9%                                      |
| Automotive Supplies & Gasoline                   | 10,520                               | 11,500                           | 16,639                       | 20,799                             | 9.3%                                  | 19,200                           | 67.0%                                      |
| Materials & Equipment                            | 11,790                               | 39,000                           | 11,078                       | 13,848                             | 230.8%                                | 38,700                           | -0.8%                                      |
| Contingency                                      | -                                    | -                                | -                            | -                                  | N/A                                   | -                                | N/A  |
| Major Acquisitions & Improvements                | 160,499                              | 38,000                           | -                            | 18,000                             | -76.3%                                | 64,800                           | 70.5%                                      |
| Special Current Charges                          | 1,174                                | 1,000                            | 874                          | 1,093                              | -14.8%                                | 1,000                            | 0.0%                                       |
| Lakefront/Downtown Maintenance                   | 440,882                              | 421,450                          | 278,247                      | 371,001                            | -4.4%                                 | 534,100                          | 26.7%                                      |
| <br>Recreation Fund total operating expenditures | <br>4,377,249                        | <br>4,586,316                    | <br>3,509,794                | <br>4,233,814                      | <br>4.8%                              | <br>4,793,620                    | <br>4.5%                                   |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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 | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------|-----------------------|--------------------------|--------------------------|
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|                                      | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | Projected<br>Actual<br>Results EOY | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adpoted'15 |
|--------------------------------------|--------------------------------------|----------------------------------|------------------------------|------------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 107 CENTRAL SCHOOL FUND</b> |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>Revenues:</b>                     |                                      |                                  |                              |                                    |                                       |                                  |  |
| Interest earnings                    | \$ 321                               | \$ 200                           | \$ 139                       | \$ 159                             | -37.7%                                | \$ -                             | -100.0%                                    |
| Rents and royalties                  | 121,791                              | 107,000                          | 83,183                       | 98,183                             | -12.1%                                | 94,000                           | -12.1%                                     |
| General concessions                  | 124                                  | 100                              | 1,099                        | 1,099                              | -19.4%                                | 500                              | 400.0%                                     |
| Use of money and property            | 122,236                              | 107,300                          | 84,421                       | 99,441                             | -12.2%                                | 94,500                           | -11.9%                                     |
| Total operating revenue              | 122,236                              | 107,300                          | 84,421                       | 99,441                             | -12.2%                                | 94,500                           | -11.9%                                     |
| <b>Expenditures:</b>                 |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>DEPT: 09 COMMUNITY SERVICES</b>   |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>DIV: 07 CENTRAL SCHOOL</b>        |                                      |                                  |                              |                                    |                                       |                                  |  |
| Insurance - Property, AL, GL, WC     | 10,236                               | 10,850                           | 10,850                       | 10,850                             | 6.0%                                  | 11,393                           | 5.0%                                       |
| Maintenance & Rentals                | 38,961                               | 41,000                           | 14,603                       | 19,603                             | 5.2%                                  | 41,500                           | 1.2%                                       |
| Utilities                            | 44,381                               | 47,700                           | 39,821                       | 52,191                             | 7.5%                                  | 53,750                           | 12.7%                                      |
| Contractual Services & Projects      | 9,107                                | 9,000                            | 8,003                        | 10,003                             | -1.2%                                 | 10,000                           | 11.1%                                      |
| General Supplies                     | 12,526                               | 14,700                           | 8,415                        | 11,915                             | 17.4%                                 | 14,000                           | -4.8%                                      |
| Materials & Equipment                | -                                    | 500                              | -                            | -                                  | N/A                                   | 500                              | 0.0%                                       |
| Special Current Charges              | 24,612                               | 26,000                           | 17,765                       | 19,765                             | 5.6%                                  | 26,000                           | 0.0%                                       |
| Total operating expenditures         | 139,823                              | 149,750                          | 99,457                       | 124,327                            | 7.1%                                  | 157,143                          | 4.9%                                       |
| Net change in fund balance           | (17,587)                             | (42,450)                         |                              | (24,886)                           | -141.4%                               | (62,643)                         | -47.6%                                     |
| Beginning fund balance               | 259,888                              | 242,301                          |                              | 242,301                            | -6.8%                                 | 217,415                          | -10.3%                                     |
| Ending fund balance                  | \$ 242,301                           | \$ 199,851                       |                              | \$ 217,415                         | -17.5%                                | \$ 154,772                       | -22.6%                                     |



**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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                             | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|---|-----------------------|--------------------------|--------------------------|
| Traveling and local exhibits in gallery | 16                    | 14                       | 14                       |
| Concerts/events                         | 25                    | 23                       | 25                       |
| CEAs art related                        | 8                     | 8                        | 8                        |
|   |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|                                      | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | Projected<br>Actual<br>Results EOY | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adpoted'15 |
|--------------------------------------|--------------------------------------|----------------------------------|------------------------------|------------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 104 SPECIAL EVENTS FUND</b> |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>Revenues:</b>                     |                                      |                                  |                              |                                    |                                       |                                  |  |
| Rents and Royalties                  | \$ 2,179                             | \$ 2,200                         | \$ 1,979                     | \$ 2,357                           | 1.0%                                  | \$ 2,200                         | 0.0%                                       |
| Interest on Demand Deposits          | 44                                   | -                                | 9                            | 9                                  | -100.0%                               | -                                | N/A  |
| Miscellaneous Donations              | 53,910                               | 40,000                           | 47,035                       | 49,035                             | -25.8%                                | 45,300                           | 13.3%                                      |
| Special Event Revenue                | 19,066                               | 12,000                           | 11,963                       | 11,963                             | -37.1%                                | 12,500                           | 4.2%                                       |
| Use of money and property            | 75,199                               | 54,200                           | 60,986                       | 63,364                             | -27.9%                                | 60,000                           | 10.7%                                      |
| Total operating revenue              | 75,199                               | 54,200                           | 60,986                       | 63,364                             | -27.9%                                | 60,000                           | 10.7%                                      |
| <b>Expenditures:</b>                 |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>DIV: 22 ARTS/SPECIAL EVENTS</b>   |                                      |                                  |                              |                                    |                                       |                                  |  |
| General Operating Services           | 23,383                               | 25,200                           | 16,516                       | 20,645                             | 7.8%                                  | 24,000                           | -4.8%                                      |
| Insurance - Property, AL, GL, WC     | 23,458                               | 25,865                           | 24,865                       | 24,865                             | 10.3%                                 | 27,108                           | 4.8%                                       |
| Maintenance & Rentals                | -                                    | 4,000                            | 550                          | 1,550                              | N/A                                   | 4,500                            | 12.5%                                      |
| Contractual Services & Projects      | 160,509                              | 161,500                          | 148,054                      | 169,554                            | 0.6%                                  | 165,500                          | 2.5%                                       |
| General Supplies                     | 2,531                                | 6,400                            | 7,992                        | 9,992                              | 152.9%                                | 10,700                           | 67.2%                                      |
| Materials & Equipment                | 374                                  | 500                              | 3,000                        | 3,000                              | 33.7%                                 | 1,000                            | 100.0%                                     |
| Special Current Charges              | -                                    | 42,000                           | 46,000                       | 46,000                             | N/A                                   | 49,500                           | 17.9%                                      |
| Total operating expenditures         | 210,255                              | 265,465                          | 246,977                      | 275,606                            | 26.3%                                 | 282,308                          | 6.3%                                       |
| Transfer from Riverboat Gaming Fund  | 128,858                              | 205,000                          | 145,000                      | 205,000                            | 59.1%                                 | 210,000                          | 2.4%                                       |
| Net change in fund balance           | (6,198)                              | (6,265)                          | (40,991)                     | (7,242)                            | -1.1%                                 | (12,308)                         | -96.5%                                     |
| Beginning fund balance               | 59,661                               | 53,463                           |                              | 53,463                             | -10.4%                                | 46,221                           | -13.5%                                     |
| Ending fund balance                  | \$ 53,463                            | \$ 47,198                        |                              | \$ 46,221                          | -11.7%                                | \$ 33,913                        | -28.1%                                     |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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 | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------|-----------------------|--------------------------|--------------------------|
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Community Development | 2                                  | 2                              | 2                               | 2                              | 0.0%                             |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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             | 2012 - 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------------------|-----------------------|--------------------------|--------------------------|
| Down payment assistance | 17                    | 25                       | 20                       |
| Capital Projects        | 1                     | 1                        | 1                        |
| Public Service Projects | 7                     | 7                        | 7                        |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Community Development | 2                                  | 2                              | 2                               | 2                              | 0.0%                             |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 ANNUAL BUDGET**

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**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 five 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 | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>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 2014 - 2015 ANNUAL BUDGET**

|   | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | Projected<br>Actual<br>Results EOY | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adpoted'15 |
|---|--------------------------------------|----------------------------------|------------------------------|------------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 110 COMMUNITY DEVELOPMENT FUND</b> |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>Revenues:</b>                            |                                      |                                  |                              |                                    |                                       |                                  |  |
| Community Development                       | \$ 357,342                           | \$ 346,348                       | \$ 252,157                   | \$ 367,241                         | -3.1%                                 | \$ 308,856                       | -10.8%                                     |
| Intergovernmental - Federal Programs        | 357,342                              | 346,348                          | 252,157                      | 367,241                            | -3.1%                                 | 308,856                          | -10.8%                                     |
| Total operating revenues                    | 357,342                              | 346,348                          | 252,157                      | 367,241                            | -3.1%                                 | 308,856                          | -10.8%                                     |
| <b>Expenditures:</b>                        |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>DEPT: 07 PLANNING &amp; DEVELOPMENT</b>  |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>DIV: 04 COMMUNITY DEVELOPMENT</b>        |                                      |                                  |                              |                                    |                                       |                                  |  |
| Salaries/ Wages/ OT                         | 50,267                               | 51,900                           | 42,178                       | 52,053                             | 3.2%                                  | 52,200                           | 0.6%                                       |
| Fringe Benefits                             | 20,447                               | 29,950                           | 17,303                       | 22,198                             | 46.5%                                 | 24,600                           | -17.9%                                     |
| General Operating Services                  | 9,032                                | 14,116                           | 7,157                        | 8,757                              | 56.3%                                 | 13,992                           | -0.9%                                      |
| Insurance - Property, AL, GL, WC            | 2,679                                | 2,840                            | 2,840                        | 2,840                              | 6.0%                                  | 2,982                            | 5.0%                                       |
| Maintenance & Rentals                       | 106                                  | 825                              | 57                           | 157                                | 678.3%                                | 922                              | 11.8%                                      |
| Utilities                                   | 319                                  | 600                              | 264                          | 324                                | 88.1%                                 | 800                              | 33.3%                                      |
| Contractual Services & Projects             | -                                    | 3,510                            | -                            | -                                  | N/A                                   | -                                | -100.0%                                    |
| General Supplies                            | 1,454                                | 1,550                            | 1,120                        | 1,620                              | 6.6%                                  | 1,550                            | 0.0%                                       |
| Automotive Supplies & Gasoline              | 2,889                                | 1,542                            | 2,094                        | 2,994                              | -46.6%                                | 5,500                            | 256.7%                                     |
| Special Current Charges                     | 246,833                              | 229,515                          | 187,600                      | 263,967                            | -7.0%                                 | 196,260                          | -14.5%                                     |
| Total Community Development                 | 334,026                              | 336,348                          | 260,613                      | 354,910                            | 0.7%                                  | 298,806                          | -11.2%                                     |
| <b>DEPT: 07 PLANNING &amp; DEVELOPMENT</b>  |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>DIV: 12 TEAM FIVE PROGRAM</b>            |                                      |                                  |                              |                                    |                                       |                                  |  |
| Salaries/ Wages/ OT                         | 22,029                               | 10,000                           | 7,626                        | 9,326                              | -54.6%                                | 9,300                            | -7.0%                                      |
| Fringe Benefits                             | 1,259                                | -                                | 583                          | 708                                | -100.0%                               | 750                              | N/A  |
| General Operating Services                  | 28                                   | -                                | 2,277                        | 2,297                              | -100.0%                               | -                                | N/A  |
| Total Team Five                             | 23,316                               | 10,000                           | 10,486                       | 12,331                             | -57.1%                                | 10,050                           | 0.5%                                       |
| Planning and Development operating exp      | 357,342                              | 346,348                          | 271,099                      | 367,241                            | -3.1%                                 | 308,856                          | -10.8%                                     |
| Total expenditures                          | 357,342                              | 346,348                          | 271,099                      | 367,241                            | -3.1%                                 | 308,856                          | -10.8%                                     |
| 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 2014 – 2015 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              | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|--------------------------|-----------------------|--------------------------|--------------------------|
| CHDO                     | 2                     | 2                        | 3                        |
| Reconstruction           | 6                     | 2                        | 7                        |
| Emergency Shelter Grants | 31                    | 3                        | 3                        |
|                          |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count  | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|------------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| HUD – Housing Programs | 1                                  | 1                              | 1                               | 1                              | 0.0%                             |



**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|  | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | Projected<br>Actual<br>Results EOY | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adpoted'15 |
|--|--------------------------------------|----------------------------------|------------------------------|------------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 126 HUD-HOUSING PROGRAMS</b>      |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>Revenues:</b>                           |                                      |                                  |                              |                                    |                                       |                                  |  |
| Home Program - Federal Funds               | \$ 496,783                           | \$ 223,433                       | \$ 328,054                   | \$ 411,219                         | -55.0%                                | \$ 233,998                       | 4.7%                                       |
| HUD Emergency Shelter - State Funds        | 45,471                               | 46,850                           | 32,599                       | 37,749                             | 3.0%                                  | 49,869                           | 6.4%                                       |
| Intergovernmental revenues                 | 542,254                              | 270,283                          | 360,653                      | 448,968                            | -50.2%                                | 283,867                          | 5.0%                                       |
| Miscellaneous Revenue                      | 65,500                               | -                                | 14,100                       | 16,400                             | -100.0%                               | -                                | N/A  |
| Total operating revenues                   | 607,754                              | 270,283                          | 374,753                      | 465,368                            | -55.5%                                | 283,867                          | 5.0%                                       |
| <b>Expenditures:</b>                       |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>DEPT: 07 PLANNING &amp; DEVELOPMENT</b> |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>DIV: 05 HUD EMERGENCY SHELTER GRANT</b> |                                      |                                  |                              |                                    |                                       |                                  |  |
| Special Current Charges                    | 45,471                               | 46,350                           | 32,599                       | 37,749                             | 1.9%                                  | 49,869                           | 7.6%                                       |
| <b>DIV: 06 HOME OWNER GRANTS</b>           |                                      |                                  |                              |                                    |                                       |                                  |  |
| Salaries/ Wages/ OT                        | 28,967                               | 28,500                           | 24,201                       | 29,901                             | -1.6%                                 | 30,100                           | 5.6%                                       |
| Fringe Benefits                            | 13,417                               | 15,350                           | 10,038                       | 12,318                             | 14.4%                                 | 11,850                           | -22.8%                                     |
| Contractual Services & Projects            | 413,487                              | 171,674                          | 236,938                      | 320,887                            | -58.5%                                | 183,194                          | 6.7%                                       |
| Special Current Charges                    | 25                                   | -                                | -                            | -                                  | -100.0%                               | 147,703                          | N/A  |
| Home Owner Grants                          | 455,896                              | 215,524                          | 271,177                      | 363,106                            | -52.7%                                | 372,847                          | 73.0%                                      |
| <b>DIV: 07 HOME/CHDOS GRANTS</b>           |                                      |                                  |                              |                                    |                                       |                                  |  |
| Contractual Services & Projects            | 105,068                              | 33,635                           | 99,935                       | 99,935                             | -68.0%                                | 35,418                           | 5.3%                                       |
| Total operating expenditures               | 606,435                              | 295,509                          | 403,711                      | 500,790                            | -51.3%                                | 458,134                          | N/A<br>5.0%                                |
| <b>Other financing sources</b>             |                                      |                                  |                              |                                    |                                       |                                  |  |
| Interfund transfer from General Fund       | 64,181                               | 25,226                           | 41,474                       | 51,822                             | -60.7%                                | 174,267                          | 590.8%                                     |
| Total transfers from other funds           | 64,181                               | 25,226                           | 41,474                       | 51,822                             | -60.7%                                | 174,267                          | 590.8%                                     |
| Net change in fund balance                 | 65,500                               | -                                |                              | 16,400                             | -100.0%                               | -                                | N/A  |
| Beginning fund balance                     | 53,769                               | 119,269                          |                              | 119,269                            | 121.8%                                | 135,669                          | 13.8%                                      |
| Ending fund balance                        | \$ 119,269                           | \$ 119,269                       |                              | \$ 135,669                         | 0.0%                                  | \$ 135,669                       | 13.8%                                      |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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       | 2012 – 2013<br>Actual | 2013 – 2014<br>Actual | 2014 – 2015<br>Estimated |
|-------------------|-----------------------|-----------------------|--------------------------|
| Feeding locations | 21                    | 21                    | 21                       |
| Meals served      | 191,659               | 194,571               | 200,000                  |
|                   |                       |                       |                          |
|                   |                       |                       |                          |

**AUTHORIZED PERSONNEL:**

Temporary employees only are charged to the division.

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|  | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | Projected<br>Actual<br>Results EOY | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adpoted'15 |
|--|--------------------------------------|----------------------------------|------------------------------|------------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 122 SUMMER FOOD SERVICE PROGRAM</b> |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>Revenues:</b>                             |                                      |                                  |                              |                                    |                                       |                                  |  |
| Department of Education                      | \$ 549,836                           | \$ 764,000                       | \$ 321,099                   | \$ 551,222                         | 39.0%                                 | \$ 817,048                       | 6.9%                                       |
| Intergovernmental revenues                   | 549,836                              | 764,000                          | 321,099                      | 551,222                            | 39.0%                                 | 817,048                          | 6.9%                                       |
| Total operating revenues                     | 549,836                              | 764,000                          | 321,099                      | 551,222                            | 39.0%                                 | 817,048                          | 6.9%                                       |
| <b>Expenditures:</b>                         |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>DEPT: 09 COMMUNITY SERVICES</b>           |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>DIV: 09 SUMMER FOOD SERVICE PROGRAM</b>   |                                      |                                  |                              |                                    |                                       |                                  |  |
| Salaries/ Wages/ OT                          | 187,745                              | 180,000                          | 186,376                      | 188,876                            | -4.1%                                 | 188,000                          | 4.4%                                       |
| Fringe Benefits                              | 16,548                               | 17,200                           | 15,041                       | 15,341                             | 3.9%                                  | 18,000                           | 4.7%                                       |
| General Operating Services                   | 562                                  | 700                              | 1,364                        | 1,384                              | 24.6%                                 | 700                              | 0.0%                                       |
| Insurance - Property, AL, GL, WC             | 7,867                                | 8,362                            | 7,959                        | 7,959                              | 6.3%                                  | 8,760                            | 4.8%                                       |
| Maintenance & Rentals                        | 15,470                               | 18,450                           | 7,591                        | 16,091                             | 19.3%                                 | 40,321                           | 118.5%                                     |
| Utilities                                    | 16,538                               | 37,000                           | 1,936                        | 15,336                             | 123.7%                                | 43,243                           | 16.9%                                      |
| Contractual Services & Projects              | 15,513                               | 20,000                           | 9,306                        | 18,766                             | 28.9%                                 | 13,981                           | -30.1%                                     |
| General Supplies                             | 211,620                              | 423,000                          | 209,881                      | 212,381                            | 99.9%                                 | 355,717                          | -15.9%                                     |
| Automotive Supplies & Gasoline               | 3,256                                | 1,000                            | 3,305                        | 3,555                              | -69.3%                                | 4,003                            | 300.3%                                     |
| Materials & Equipment                        | -                                    | -                                | -                            | -                                  | N/A                                   | 1,868                            | N/A  |
| Contingency                                  | -                                    | 20,288                           | -                            | -                                  | N/A                                   | 105,000                          | 417.5%                                     |
| Special Current Charges                      | 45,952                               | 38,000                           | 29,433                       | 43,019                             | -17.3%                                | 37,455                           | -1.4%                                      |
| Total operating expenditures                 | 521,071                              | 764,000                          | 472,192                      | 522,708                            | 46.6%                                 | 817,048                          | 6.9%                                       |
| Net change in fund balance                   | 28,765                               | -                                | -                            | 28,514                             | -100.0%                               | -                                | N/A  |
| Beginning fund balance                       | 63,916                               | 92,681                           |                              | 92,681                             | 45.0%                                 | 121,195                          | 30.8%                                      |
| Ending fund balance                          | \$ 92,681                            | \$ 92,681                        |                              | \$ 121,195                         | 0.0%                                  | \$ 121,195                       | 30.8%                                      |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 ANNUAL BUDGET**

**FUND:** 123 AMERICORPS GRANT  
**DEPARTMENT:** 09 COMMUNITY SERVICES  
**DIVISION:** 40 AMERICORPS GRANT 2014-2015

**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                 | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-----------------------------|-----------------------|--------------------------|--------------------------|
| Members                     | 35 quarter time       | 35 quarter time          | 35 quarter time          |
| Service projects            | 92                    | 110                      | 115                      |
| Education facilities served | 10                    | 1                        | 1                        |
|                             |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| AmeriCorps            | 1                                  | 1                              | 1                               | 1                              | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|   | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | Projected<br>Actual<br>Results EOY | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adpoted'15 |
|---|--------------------------------------|----------------------------------|------------------------------|------------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 123 AMERICORPS GRANT</b>         |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>Revenues:</b>                          |                                      |                                  |                              |                                    |                                       |                                  |  |
| Department of Treasury-Americorps         | \$ 117,503                           | \$ 122,987                       | \$ 90,564                    | \$ 113,107                         | 4.7%                                  | \$ 122,987                       | 0.0%                                       |
| State - Misc Revenue                      | 5,275                                | -                                | 4,703                        | 4,784                              | -100.0%                               | -                                | N/A  |
| Intergovernmental revenues                | 122,778                              | 122,987                          | 95,267                       | 117,891                            | 0.2%                                  | 122,987                          | 0.0%                                       |
| Total operating revenues                  | 122,778                              | 122,987                          | 95,267                       | 117,891                            | 0.2%                                  | 122,987                          | 0.0%                                       |
| <b>Expenditures:</b>                      |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>DEPT: 09 COMMUNITY SERVICES</b>        |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>DIV: 29 AMERICORPS GRANT 2012-2013</b> |                                      |                                  |                              |                                    |                                       |                                  |  |
| Salaries/ Wages/ OT                       | 122,456                              | 130,000                          | 99,485                       | 120,085                            | 6.2%                                  | 132,100                          | 1.6%                                       |
| Fringe Benefits                           | 20,229                               | 23,194                           | 17,350                       | 21,900                             | 14.7%                                 | 24,130                           | 4.0%                                       |
| General Operating Services                | 829                                  | 960                              | 675                          | 825                                | 15.8%                                 | 497                              | -48.2%                                     |
| Insurance - Property, AL, GL, WC          | 16,599                               | 18,591                           | 17,595                       | 17,595                             | 12.0%                                 | 18,475                           | -0.6%                                      |
| Utilities                                 | 1,060                                | 1,200                            | 1,282                        | 1,707                              | 13.2%                                 | 1,680                            | 40.0%                                      |
| Contractual Services & Projects           | 1,991                                | 6,184                            | 3,530                        | 6,030                              | 210.6%                                | 4,330                            | -30.0%                                     |
| General Supplies                          | 6,708                                | 3,350                            | 6,024                        | 6,474                              | -50.1%                                | 4,329                            | 29.2%                                      |
| Materials & Equipment                     | 8,226                                | 1,925                            | 2,356                        | 3,856                              | -76.6%                                | 2,420                            | 25.7%                                      |
| Special Current Charges                   | 6,877                                | 3,220                            | 369                          | 2,869                              | -53.2%                                | 3,112                            | -3.4%                                      |
| Total operating expenditures              | 184,975                              | 188,624                          | 148,666                      | 181,341                            | 2.0%                                  | 191,073                          | 1.3%                                       |
| <b>Other financing sources</b>            |                                      |                                  |                              |                                    |                                       |                                  |  |
| Interfund transfer from General Fund      | 62,197                               | 65,637                           | 43,522                       | 63,450                             | 5.5%                                  | 68,086                           | 3.7%                                       |
| Total transfers from other funds          | 62,197                               | 65,637                           | 43,522                       | 63,450                             | 5.5%                                  | 68,086                           | 3.7%                                       |
| Net change in fund balance                | -                                    | -                                | -                            | -                                  | -                                     | -                                | N/A  |
| Beginning fund balance                    | -                                    | -                                | -                            | -                                  | N/A                                   | -                                | N/A  |
| Ending fund balance                       | \$ -                                 | \$ -                             | \$ -                         | \$ -                               | N/A                                   | \$ -                             | N/A  |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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 which are individually accounted for in special revenue funds but combined for financial reporting purposes. A combined budget total is proposed for these grants due to the uncertain frequency, size, and terms of potential grant awards. The City has applied to the Department of Justice, Louisiana Highway Safety Commission, United States Treasury, United States Department of Homeland Security, Louisiana Commission on Law Enforcement, United States Marshal, Calcasieu Parish District Attorney/LACE (Local Agency Compensation Enforcement) Program, and Calcasieu Parish Sheriff's Office/HIDTA (High Intensity Drug Trafficking Area) for funding of overtime, communications, and other equipment purchases.

**DEMAND PERFORMANCE INDICATORS:**

| Description | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>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 2014 - 2015 ANNUAL BUDGET**

|                                      | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | Projected<br>Actual<br>Results EOY | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adpoted'15 |
|--------------------------------------|--------------------------------------|----------------------------------|------------------------------|------------------------------------|---------------------------------------|----------------------------------|--|
| <b>MISCELLANEOUS POLICE GRANTS</b>   |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>Revenues:</b>                     |                                      |                                  |                              |                                    |                                       |                                  |  |
| US Dept Justice (Formula Grant)      | \$ 14,650                            | \$ 70,915                        | \$ 9,654                     | \$ 60,727                          | 384.1%                                | \$ 62,205                        | -12.3%                                     |
| US Treasury                          | 69,295                               | -                                | -                            | -                                  | -100.0%                               | -                                | N/A  |
| Dept of Treasury - Homeland Security | 616,448                              | 159,075                          | 55,351                       | 204,420                            | -74.2%                                | 63,938                           | -59.8%                                     |
| Federal Programs                     | 700,393                              | 229,990                          | 65,005                       | 265,147                            | -67.2%                                | 126,143                          | -45.2%                                     |
| Miscellaneous Reimbursement          | 62,764                               | 36,000                           | 39,689                       | 54,689                             | -42.6%                                | 60,000                           | 66.7%                                      |
| LA Commission on Law Enforcement     | 18,973                               | -                                | 7,986                        | 7,986                              | -100.0%                               | 68,050                           | N/A  |
| Highway Safety Commission            | 91,545                               | 110,138                          | 71,382                       | 110,155                            | 20.3%                                 | 117,366                          | 6.6%                                       |
| State Revenue                        | 173,282                              | 146,138                          | 119,057                      | 172,830                            | -15.7%                                | 245,416                          | 67.9%                                      |
| Miscellaneous Reimbursement          | 187,849                              | 185,000                          | 100,994                      | 161,644                            | -1.5%                                 | 150,000                          | -18.9%                                     |
| Local Revenue                        | 187,849                              | 185,000                          | 100,994                      | 161,644                            | -1.5%                                 | 150,000                          | -18.9%                                     |
| Intergovernmental revenue            | 1,061,524                            | 561,128                          | 285,056                      | 599,621                            | -47.1%                                | 521,559                          | -7.1%                                      |
| Total operating revenues             | 1,061,524                            | 561,128                          | 285,056                      | 599,621                            | -47.1%                                | 521,559                          | -7.1%                                      |
| <b>Expenditures:</b>                 |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>DEPT: 05 POLICE</b>               |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>DIV: POLICE GRANTS</b>            |                                      |                                  |                              |                                    |                                       |                                  |  |
| Salaries/ Wages/ OT                  | 360,040                              | 362,138                          | 220,466                      | 318,997                            | 0.6%                                  | 426,416                          | 17.7%                                      |
| Fringe Benefits                      | 7,053                                | -                                | 1,330                        | 1,980                              | -100.0%                               | -                                | N/A  |
| General Operating Services           | 11,250                               | -                                | -                            | -                                  | -100.0%                               | -                                | N/A  |
| General Supplies                     | 1,819                                | -                                | 1,464                        | 1,464                              | -100.0%                               | -                                | N/A  |
| Automotive Supplies & Gasoline       | 12,719                               | -                                | 6,445                        | 9,445                              | -100.0%                               | -                                | N/A  |
| Materials & Equipment                | 140,689                              | 33,582                           | 83,131                       | 109,444                            | -76.1%                                | 23,391                           | -30.3%                                     |
| Major Acquisitions & Improvements    | 526,987                              | 202,199                          | 150,049                      | 188,173                            | -61.6%                                | 104,856                          | -48.1%                                     |
| Special Current Charges              | 8,225                                | -                                | -                            | -                                  | -100.0%                               | -                                | -  |
| Total operating expenditures         | 1,068,782                            | 597,919                          | 462,885                      | 629,503                            | -44.1%                                | 554,663                          | -7.2%                                      |
|                                      |                                      |                                  |                              |                                    | 31.9%                                 |                                  |  |
| <b>Other financing sources</b>       |                                      |                                  |                              |                                    |                                       |                                  |  |
| Interfund transfer from General Fund | -                                    | 36,791                           | -                            | 29,882                             | N/A                                   | 33,104                           | -10.0%                                     |
| Total transfers from other funds     | -                                    | 36,791                           | -                            | 29,882                             | N/A                                   | 33,104                           | -10.0%                                     |
| Net change in fund balance           | (7,258)                              | -                                | -                            | -                                  | -                                     | -                                | N/A  |
| Beginning fund balance               | 27,901                               | 20,643                           |                              | 20,643                             | -26.0%                                | 20,643                           | 0.0%                                       |
| Ending fund balance                  | \$ 20,643                            | \$ 20,643                        |                              | \$ 20,643                          | 0.0%                                  | \$ 20,643                        | 0.0%                                       |



**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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 was a program administered by the Lake Charles Police Department. It was funded entirely by state grant funds and dedicated court costs, and consisted principally of D.A.R.E. educational supplies and the reimbursement of personnel costs.

This program was not funded in fiscal years 2012-2013 and 2013-2014 and will not be funded in fiscal year 2014-2015.

**DEMAND PERFORMANCE INDICATORS:**

| Description | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>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 2014 - 2015 ANNUAL BUDGET**

|                                 | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | Projected<br>Actual<br>Results EOY | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adpoted'15 |
|---------------------------------|--------------------------------------|----------------------------------|------------------------------|------------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 131 D.A.R.E. GRANT</b> |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>Revenues:</b>                |                                      |                                  |                              |                                    |                                       |                                  |  |
| Miscellaneous Local Revenue     | \$ 9,602                             | \$ -                             | \$ 8,019                     | \$ 9,719                           | -100.0%                               | \$ -                             | N/A  |
| Intergovernmental revenue       | 9,602                                | -                                | 8,019                        | 9,719                              | -100.0%                               | -                                | N/A  |
| Interest earnings               | 191                                  | -                                | 90                           | 140                                | -100.0%                               | -                                | N/A  |
| Use of money and property       | 191                                  | -                                | 90                           | 140                                | -100.0%                               | -                                | N/A  |
| Total operating revenues        | 9,793                                | -                                | 8,109                        | 9,859                              | -100.0%                               | -                                | N/A  |
| <b>Expenditures:</b>            |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>DEPT: 05 POLICE</b>          |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>DIV: 06 DARE GRANT</b>       |                                      |                                  |                              |                                    |                                       |                                  |  |
| General Supplies                | -                                    | -                                | -                            | -                                  | N/A                                   | -                                | N/A  |
| Total operating expenditures    | -                                    | -                                | -                            | -                                  | N/A                                   | -                                | N/A  |
| Net change in fund balance      | 9,793                                | -                                |                              | 9,859                              | -100.0%                               | -                                | N/A  |
| Beginning fund balance          | 144,450                              | 154,243                          |                              | 154,243                            | 6.8%                                  | 164,102                          | 13.6%                                      |
| Ending fund balance             | <u>\$ 154,243</u>                    | <u>\$ 154,243</u>                |                              | <u>\$ 164,102</u>                  | 0.0%                                  | <u>\$ 164,102</u>                | 13.6%                                      |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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. The funding that was awarded for two positions for a period of three years ends in fiscal year 2014. All funding will then be provided by General Fund transfer.

**DEMAND PERFORMANCE INDICATORS:**

| Description | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------|-----------------------|--------------------------|--------------------------|
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count     | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|---------------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Total Police Hiring Grant | 0                                  | 2                              | 2                               | 2                              | 0.0%                             |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|                                       | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | Projected<br>Actual<br>Results EOY | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adpoted'15 |
|---------------------------------------|--------------------------------------|----------------------------------|------------------------------|------------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 133 COPS HIRING GRANT</b>    |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>Revenues:</b>                      |                                      |                                  |                              |                                    |                                       |                                  |  |
| US Dept Justice Hiring Grant          | \$ 81,628                            | \$ 113,700                       | \$ 79,658                    | \$ 97,843                          | 39.3%                                 | \$ -                             | -100.0%                                    |
| Federal Programs                      | 81,628                               | 113,700                          | 79,658                       | 97,843                             | 39.3%                                 | -                                | -100.0%                                    |
| Intergovernmental revenue             | 81,628                               | 113,700                          | 79,658                       | 97,843                             | 39.3%                                 | -                                | -100.0%                                    |
| Total operating revenues              | 81,628                               | 113,700                          | 79,658                       | 97,843                             | 39.3%                                 | -                                | -100.0%                                    |
| <b>Expenditures:</b>                  |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>DEPT: 05 POLICE</b>                |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>DIV: 25 COPS HIRING GRANT 2011</b> |                                      |                                  |                              |                                    |                                       |                                  |  |
| Salaries/ Wages/ OT                   | 56,068                               | 76,600                           | 62,619                       | 76,819                             | 36.6%                                 | 76,000                           | -0.8%                                      |
| Fringe Benefits                       | 25,068                               | 37,100                           | 30,224                       | 36,834                             | 48.0%                                 | 38,200                           | 3.0%                                       |
| Special Current Charges               | 492                                  | -                                | 88                           | 88                                 | -100.0%                               | -                                | N/A  |
| Total operating expenditures          | 81,628                               | 113,700                          | 92,931                       | 113,741                            | 39.3%                                 | 114,200                          | 0.4%                                       |
| <b>Other financing sources</b>        |                                      |                                  |                              |                                    |                                       |                                  |  |
| Interfund transfer from General Fund  | -                                    | -                                | -                            | 15,898                             | N/A                                   | 114,200                          | N/A  |
| Total transfers from other funds      | -                                    | -                                | -                            | 15,898                             | N/A                                   | 114,200                          | N/A  |
| Net change in fund balance            | -                                    | -                                | -                            | -                                  | -                                     | -                                | N/A  |
| Beginning fund balance                | -                                    | -                                | -                            | -                                  | -                                     | -                                | N/A  |
| Ending fund balance                   | \$ -                                 | \$ -                             | -                            | \$ -                               | -                                     | \$ -                             | N/A  |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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 future disasters. Current year expenses are the result of severe winter weather experienced during February. Funding sources included federal disaster assistance and property insurance claim proceeds. Also accounted for in this fund are the revenues and expenditures for Hazard Mitigation Grants which include individual housing assistance. This is a housing compensation program that was funded by Community Development Block Grant Disaster Recovery Unit to aid in the recovery from Hurricanes Ike and Gustav. Fund balance reserves will be retained in this fund for use during any future disaster.

**DEMAND PERFORMANCE INDICATORS:**

| Description | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------|-----------------------|--------------------------|--------------------------|
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

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

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|                                      | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | Projected<br>Actual<br>Results EOY | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adpoted'15 |
|--------------------------------------|--------------------------------------|----------------------------------|------------------------------|------------------------------------|---------------------------------------|----------------------------------|--|
| <b>DISASTER RECOVERY FUNDS</b>       |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>Revenues:</b>                     |                                      |                                  |                              |                                    |                                       |                                  |  |
| Dept of Treasury - Homeland Security | \$ 6,865                             | \$ -                             | \$ -                         | \$ -                               | -100.0%                               | \$ -                             | N/A  |
| CDBG-Ike/Gustav Recovery funds       | 8,181                                | -                                | 1,855                        | 1,855                              | -100.0%                               | -                                | N/A  |
| Intergovernmental revenue            | 15,046                               | -                                | 1,855                        | 1,855                              | -100.0%                               | -                                | N/A  |
| Interest earnings                    | 2,639                                |                                  | 4,443                        | 6,643                              | -100.0%                               |                                  |  |
| Use of money and property            | 2,639                                |                                  | 4,443                        | 6,643                              | -100.0%                               |                                  | N/A  |
| Total operating revenue              | 17,686                               | -                                | 6,298                        | 8,498                              | -100.0%                               | -                                | N/A  |
| <b>Expenditures:</b>                 |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>DEPT: PUBLIC ASSISTANCE</b>       |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>DIV: DISASTER FUND</b>            |                                      |                                  |                              |                                    |                                       |                                  |  |
| Salaries & fringe benefits           | -                                    | -                                | 199,930                      | 199,930                            | N/A                                   | -                                | N/A  |
| Maintenance & Rentals                | 7,721                                | -                                | -                            | -                                  | -100.0%                               | -                                | N/A  |
| Public Assistance                    | 7,721                                | -                                | 199,930                      | 199,930                            | -100.0%                               | -                                | N/A  |
| <b>INDIVIDUAL HOUSING ASSISTANCE</b> |                                      |                                  |                              |                                    |                                       |                                  |  |
| Contractual Services & Projects      | 1,513                                | -                                | 1,855                        | 1,855                              | -100.0%                               | -                                | N/A  |
| Special Current Charges              | 6,668                                | -                                | -                            | -                                  | -100.0%                               | -                                | N/A  |
| Individual Housing Assistance        | 8,181                                | -                                | 1,855                        | 1,855                              | -100.0%                               | -                                | N/A  |
| Total operating expenditures         | 15,902                               | -                                | 201,785                      | 201,785                            | -100.0%                               | -                                | N/A  |
| Net change in fund balance           | 1,784                                | -                                |                              | (193,287)                          | -100.0%                               | -                                | N/A  |
| Beginning fund balance               | 2,689,538                            | 2,691,322                        |                              | 2,691,322                          | 0.1%                                  | 2,498,034                        | -7.2%                                      |
| Ending fund balance                  | <u>\$ 2,691,322</u>                  | <u>\$ 2,691,322</u>              |                              | <u>\$ 2,498,035</u>                | 0.0%                                  | <u>\$ 2,498,034</u>              | -7.2%                                      |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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 | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------|-----------------------|--------------------------|--------------------------|
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division.



**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|  | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | Projected<br>Actual<br>Results EOY | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adpoted'15 |
|--|--------------------------------------|----------------------------------|------------------------------|------------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 120 FACILITY RENEWAL FUND</b> |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>Revenues:</b>                       |                                      |                                  |                              |                                    |                                       |                                  |  |
| Interest earnings                      | \$ 8,425                             | \$ 6,500                         | \$ 12,283                    | \$ 12,583                          | -22.8%                                | \$ 6,000                         | -7.7%                                      |
| Use of money and property              | 8,425                                | 6,500                            | 12,283                       | 12,583                             | -22.8%                                | 6,000                            | -7.7%                                      |
| Total operating revenues               | 8,425                                | 6,500                            | 12,283                       | 12,583                             | -22.8%                                | 6,000                            | -7.7%                                      |
| <b>Other financing uses</b>            |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>DEPT: 21 TRANSFERS</b>              |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>DIV: 01 TRANSFERS</b>               |                                      |                                  |                              |                                    |                                       |                                  |  |
| Interfund transfer General Fund        | -                                    | 375,000                          | 280,000                      | -                                  | N/A                                   | 200,000                          | -46.7%                                     |
| Interfund transfer Recreation Fund     | 250,000                              | -                                | -                            | -                                  | -100.0%                               | -                                | N/A  |
| Interfund transfer Civic Center Fund   | 400,000                              | 200,000                          | 150,000                      | -                                  | -50.0%                                | -                                | -100.0%                                    |
| Total transfers to other funds         | 650,000                              | 575,000                          | 430,000                      | -                                  | -11.5%                                | 200,000                          | -65.2%                                     |
| Net change in fund balance             | (641,575)                            | (568,500)                        |                              | 12,583                             | 11.4%                                 | (194,000)                        | 65.9%                                      |
| Beginning fund balance                 | 3,617,191                            | 2,975,616                        |                              | 2,975,616                          | -17.7%                                | 2,988,199                        | 0.4%                                       |
| Ending fund balance                    | <u>\$ 2,975,616</u>                  | <u>\$ 2,407,116</u>              |                              | <u>\$ 2,988,199</u>                | -19.1%                                | <u>\$ 2,794,199</u>              | 16.1%                                      |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 ANNUAL BUDGET**

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

**GOAL MISSION STATEMENT:**

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

**FUNCTION DESCRIPTION:**

The Environmental Protection Agency (EPA) defines brownfields as real property in which the expansion, redevelopment, or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant. The concept of a City program began in 1992. The City has previously been awarded two types of grants to be utilized for future development opportunities which include a petroleum assessment grant and a hazard assessment grant. These will assist the City in developing and establishing a local Brownfields Program and enable the City to inventory potential petroleum brownfields sites, conduct community outreach and education, and conduct site assessment and development clean-up plans for sites. Further, they will help the City with its responsibilities regarding the assessment and clean up of petroleum brownfields properties so that the properties can be reused and redeveloped as well as the redevelopment or reuse of properties with environmental issues. The City's program will use these funding sources for the redevelopment of eligible sites in the North Lake Charles area, Downtown Development area, Charpentier Historical District and along and north of Broad Street. The City of Lake Charles was not awarded new grant funds for fiscal years 2013-2014 or 2014-2015.

**DEMAND PERFORMANCE INDICATORS:**

| Description | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>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 2014 - 2015 ANNUAL BUDGET**

|   | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | Projected<br>Actual<br>Results EOY | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adpoted'15 |
|---|--------------------------------------|----------------------------------|------------------------------|------------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 121 BROWNFIELDS PET ASMT GRANT</b> |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>Revenues:</b>                            |                                      |                                  |                              |                                    |                                       |                                  |  |
| Environmental Protection Agency             | \$ 75,152                            | \$ -                             | \$ -                         | \$ -                               | -100.0%                               | \$ -                             | N/A  |
| Intergovernmental revenues                  | 75,152                               | -                                | -                            | -                                  | -100.0%                               | -                                | N/A  |
| Total operating revenues                    | 75,152                               | -                                | -                            | -                                  | -100.0%                               | -                                | N/A  |
| <b>Expenditures:</b>                        |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>DEPT: 09 COMMUNITY SERVICES</b>          |                                      |                                  |                              |                                    |                                       |                                  |  |
| <b>DIV: PETROLEUM ASSESSMENT GRANT</b>      |                                      |                                  |                              |                                    |                                       |                                  |  |
| Salaries/ Wages/ OT                         | 2,627                                | -                                | -                            | -                                  | -100.0%                               | -                                | N/A  |
| Contractual Services & Projects             | 72,525                               | -                                | -                            | -                                  | -100.0%                               | -                                | N/A  |
| Total operating expenditures                | 75,152                               | -                                | -                            | -                                  | -100.0%                               | -                                | N/A  |
| Net change in fund balance                  | -                                    | -                                |                              | -                                  |                                       | -                                | N/A  |
| Beginning fund balance                      | -                                    | -                                |                              | -                                  | N/A                                   | -                                | N/A  |
| Ending fund balance                         | <u>\$ -</u>                          | <u>\$ -</u>                      |                              | <u>\$ -</u>                        | N/A                                   | <u>\$ -</u>                      | N/A  |

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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 2014 - 2015 ANNUAL BUDGET**

**DEBT SERVICE SUMMARY**

|                                       | <b>Pension<br/>Refunding<br/>Bond</b> | <b>Police<br/>Benefit<br/>Guarantee</b> | <b>Sewer<br/>Bond</b> | <b>2007 \$35M<br/>Public<br/>Improvement<br/>Bond</b> |
|---------------------------------------|---------------------------------------|---|-----------------------|---|
| <b>Revenues:</b>                      |                                       |   |                       |   |
| Intergovernmental                     | \$ -                                  | \$ -                                    | \$ -                  | \$ -  |
| Total operating revenues              | -                                     | -                                       | -                     | -   |
| <b>Expenditures:</b>                  |                                       |   |                       |   |
| Debt service principal                | -                                     | 20,385                                  | 1,395,000             | 1,490,000   |
| Debt service interest & fiscal charge | -                                     | -                                       | 418,475               | 1,196,138   |
| Total operating expenditures          | -                                     | 20,385                                  | 1,813,475             | 2,686,138   |
| <b>Other financing sources:</b>       |                                       |   |                       |   |
| Transfers from other funds            | -                                     | -                                       | 1,811,275             | 2,685,940   |
| Total transfers                       | -                                     | -                                       | 1,811,275             | 2,685,940   |
| Net Income (loss)                     | \$ -                                  | \$ (20,385)                             | \$ (2,200)            | \$ (198)  |
| Projected Beginning fund balance      | \$ -                                  | \$ 52,749                               | \$ 557,299            | \$ 1,143,112  |
| Fund balance (used) added operations  | -                                     | (20,385)                                | (2,200)               | (198)   |
| Ending fund balance                   | \$ -                                  | \$ 32,364                               | \$ 555,099            | \$ 1,142,914  |

| <b>2010 \$45M<br/>Public<br/>Improvement<br/>Bond</b> | <b>2011 \$21M<br/>Wastewater<br/>DEQ Loan</b> | <b>School Board<br/>Sales Tax<br/>Dist 3</b> | <b>2011 \$3M<br/>City Court<br/>CPPTA</b> | <b>Total</b> |
|---|---|--|---|--------------|
| \$ -  | \$ -  | \$ -   | \$ 213,561                                | \$ 213,561   |
| -   | -   | -  | 213,561                                   | 213,561      |
| 1,905,000   | 977,000                                       | 350,000                                      | 110,000                                   | 6,247,385    |
| 1,427,756   | 46,300  | -  | 103,561                                   | 3,192,230    |
| 3,332,756   | 1,023,300                                     | 350,000                                      | 213,561                                   | 9,439,615    |
| 3,332,756   | 1,023,300                                     | 350,000                                      | -   | 9,203,271    |
| 3,332,756   | 1,023,300                                     | 350,000                                      | -   | 9,203,271    |
| \$ -  | \$ -  | \$ -   | \$ -                                      | \$ (22,783)  |
| \$ 1,054,831  | \$ 645,977                                    | \$ -   | \$ 106,574                                | \$ 3,560,542 |
| -   | -   | -  | -   | (22,783)     |
| \$ 1,054,831  | \$ 645,977                                    | \$ -   | \$ 106,574                                | \$ 3,537,759 |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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. The final payment of \$831,363.75 was made in June 2014.

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division



**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|   | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted'15 |
|---|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 201 PENSION REFUNDING BOND</b> |                                      |                                  |                              |                                       |                                  |  |
| <b>Revenues:</b>                        |                                      |                                  |                              |                                       |                                  |  |
| Interest on investments                 | \$ 17                                | \$ -                             | \$ 4                         | -100.0%                               | \$ -                             | N/A  |
| Interest on demand deposit accounts     | 709                                  | -                                | 279                          | -100.0%                               | -                                | N/A  |
| Interest earnings                       | 726                                  | -                                | 283                          | -100.0%                               | -                                | N/A  |
| Total operating revenues                | 726                                  | -                                | 283                          | -100.0%                               | -                                |  |
| <b>Expenditures:</b>                    |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 16 OTHER DEBT</b>              |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 01 OTHER DEBT</b>               |                                      |                                  |                              |                                       |                                  |  |
| Principal payment                       | 1,125,000                            | 805,000                          | 805,000                      | -28.4%                                | -                                | -100.0%                                    |
| Interest payment                        | 105,603                              | 52,728                           | 52,728                       | -50.1%                                | -                                | -100.0%                                    |
| Fiscal agent fees                       | 1,500                                | 1,500                            | -                            | 0.0%                                  | -                                | -100.0%                                    |
| Total expenditures                      | 1,232,103                            | 859,228                          | 857,728                      | -30.3%                                | -                                | -100.0%                                    |
| <b>Other financing sources:</b>         |                                      |                                  |                              |                                       |                                  |  |
| Interfund transfers from Riverboat Fund | 1,200,000                            | 616,854                          | 459,000                      | -48.6%                                | -                                | -100.0%                                    |
| Total transfers from other funds        | 1,200,000                            | 616,854                          | 459,000                      | -48.6%                                | -                                | -100.0%                                    |
| Net change in fund balance              | (31,377)                             | (242,374)                        |                              | -672.5%                               | -                                | 100.0%                                     |
| Beginning fund balance                  | 273,751                              | 242,374                          |                              | -11.5%                                | -                                | -100.0%                                    |
| Ending fund balance                     | \$ 242,374                           | \$ -                             |                              |                                       | \$ -                             | N/A  |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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. The current debt as of August 1, 2014 is \$40,311.

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|   | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted'15 |
|---|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 205 POLICE BENEFIT GUARANTEE</b> |                                      |                                  |                              |                                       |                                  |  |
| <b>Revenues:</b>                          |                                      |                                  |                              |                                       |                                  |  |
| Interest on demand deposit accounts       | \$ 135                               | \$ -                             | \$ 53                        | -100.0%                               | \$ -                             | N/A  |
| Interest earnings                         | 135                                  | -                                | 53                           | -100.0%                               | -                                | N/A  |
| Total operating revenues                  | 135                                  | -                                | 53                           | -100.0%                               | -                                | N/A  |
| <b>Expenditures:</b>                      |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 16 OTHER DEBT</b>                |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 01 OTHER DEBT</b>                 |                                      |                                  |                              |                                       |                                  |  |
| Principal payment                         | 20,385                               | 20,385                           | 16,987                       | 0.0%                                  | 20,385                           | 0.0%                                       |
| Total expenditures                        | 20,385                               | 20,385                           | 16,987                       | 0.0%                                  | 20,385                           | 0.0%                                       |
| Net change in fund balance                | (20,250)                             | (20,385)                         |                              | -0.7%                                 | (20,385)                         | 0.0%                                       |
| Beginning fund balance                    | 93,384                               | 73,134                           |                              | -21.7%                                | 52,749                           | -27.9%                                     |
| Ending fund balance                       | <u>\$ 73,134</u>                     | <u>\$ 52,749</u>                 |                              |                                       | <u>\$ 32,364</u>                 |  |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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. The current debt as of August 1, 2014 is \$10,930,000.

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|  | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted'15 |
|--|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 210 SEWER BOND FUND</b>         |                                      |                                  |                              |                                       |                                  |  |
| <b>Revenues:</b>                         |                                      |                                  |                              |                                       |                                  |  |
| Interest on investments                  | \$ 19                                | \$ -                             | \$ 5                         | -100.0%                               | \$ -                             | N/A  |
| Interest on demand deposit accounts      | 46                                   | -                                | 39                           | -100.0%                               | -                                | N/A  |
| Interest earnings                        | 65                                   | -                                | 44                           | -100.0%                               | -                                | N/A  |
| Total operating revenues                 | 65                                   | -                                | 44                           | -100.0%                               | -                                | N/A  |
| <b>Expenditures:</b>                     |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 16 OTHER DEBT</b>               |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 01 OTHER DEBT</b>                |                                      |                                  |                              |                                       |                                  |  |
| Principal payment                        | 1,320,000                            | 1,360,000                        | 1,360,000                    | 3.0%                                  | 1,395,000                        | 2.6%                                       |
| Interest payment                         | 496,675                              | 457,075                          | 457,075                      | -8.0%                                 | 416,275                          | -8.9%                                      |
| Fiscal agent fees                        | 2,000                                | 2,000                            | 2,200                        | 0.0%                                  | 2,200                            | 10.0%                                      |
| Total expenditures                       | 1,818,675                            | 1,819,075                        | 1,819,275                    | 0.0%                                  | 1,813,475                        | -0.3%                                      |
| <b>Other financing sources:</b>          |                                      |                                  |                              |                                       |                                  |  |
| Interfund transfers from Wastewater Fund | 1,818,675                            | 1,817,075                        | 1,515,000                    | -0.1%                                 | 1,811,275                        | -0.3%                                      |
| Total transfers from other funds         | 1,818,675                            | 1,817,075                        | 1,515,000                    | -0.1%                                 | 1,811,275                        | -0.3%                                      |
| Net change in fund balance               | 65                                   | (2,000)                          |                              |                                       | (2,200)                          | -10.0%                                     |
| Beginning fund balance                   | 559,234                              | 559,299                          |                              | 0.0%                                  | 557,299                          | -0.4%                                      |
| Ending fund balance                      | \$ 559,299                           | \$ 557,299                       |                              | -0.4%                                 | \$ 555,099                       |  |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 ANNUAL BUDGET**

---

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

**GOAL MISSION STATEMENT:**

**FUNCTION DESCRIPTION:**

This issue is the first (or one of two issues) issue authorized as part of a \$90,000,000 bond issue approved in 2006. The purpose of this issue of Louisiana Local Government Environmental Facilities and Community Development Authority Revenue Bonds Series 2007 for \$35,000,000 was for the acquiring, constructing, or improvement of streets and roads, parks and recreation facilities, water and wastewater systems, downtown and/or lakefront development infrastructure and economic development facilities within the City. It is due in annual amounts of \$1,110,000 to \$2,555,000 through 2027 with interest rates of 4 percent to 5 percent. The current debt as of August 1, 2014 is \$25,565.

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|  | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted'15 |
|--|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 212 2007 \$35M PUBLIC IMPROVEMENT BONDS</b> |                                      |                                  |                              |                                       |                                  |  |
| <b>Revenues:</b>                                     |                                      |                                  |                              |                                       |                                  |  |
| Interest on demand deposit accounts                  | \$ 72                                | \$ -                             | \$ 61                        | -100.0%                               | \$ -                             | N/A  |
| Interest earnings                                    | 72                                   | -                                | 61                           | -100.0%                               | -                                | N/A  |
| Total operating revenues                             | 72                                   | -                                | 61                           | -100.0%                               | -                                | N/A  |
| <b>Expenditures:</b>                                 |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 16 OTHER DEBT</b>                           |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 01 OTHER DEBT</b>                            |                                      |                                  |                              |                                       |                                  |  |
| Principal payment                                    | 1,375,000                            | 1,430,000                        | 1,430,000                    | 4.0%                                  | 1,490,000                        | 4.2%                                       |
| Interest payment                                     | 1,306,137                            | 1,251,138                        | 1,251,138                    | -4.2%                                 | 1,193,938                        | -4.6%                                      |
| Fiscal agent fees                                    | 2,000                                | 2,000                            | 2,200                        | 0.0%                                  | 2,200                            | 10.0%                                      |
| Total expenditures                                   | 2,683,137                            | 2,683,138                        | 2,683,338                    | 0.0%                                  | 2,686,138                        | 0.1%                                       |
| <b>Other financing sources:</b>                      |                                      |                                  |                              |                                       |                                  |  |
| Interfund transfers from Riverboat Fund              | 1,356,175                            | 1,374,025                        | 1,052,000                    | 1.3%                                  | 1,342,245                        | -2.3%                                      |
| Interfund transfers from Wastewater Fund             | 500,000                              | 500,000                          | 405,000                      | 0.0%                                  | 500,000                          | 0.0%                                       |
| Interfund transfers from Capital Project Fund        | 826,965                              | 809,115                          | 605,000                      | -2.2%                                 | 843,695                          | 4.3%                                       |
| Total transfers from other funds                     | 2,683,140                            | 2,683,140                        | 2,062,000                    | 0.0%                                  | 2,685,940                        | 0.1%                                       |
| Net change in fund balance                           | 75                                   | 2                                |                              |                                       | (198)                            | -10000.0%                                  |
| Beginning fund balance                               | 1,143,035                            | 1,143,110                        |                              | 0.0%                                  | 1,143,112                        | 0.0%                                       |
| Ending fund balance                                  | <u>\$ 1,143,110</u>                  | <u>\$ 1,143,112</u>              |                              | 0.0%                                  | <u>\$ 1,142,914</u>              |  |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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. The current debt as of August 1, 2014 is \$32,315,000.

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division.



**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|  | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted'15 |
|--|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 214 2010 \$40M PUBLIC IMPROVEMENT BONDS</b> |                                      |                                  |                              |                                       |                                  |  |
| <b>Revenues:</b>                                     |                                      |                                  |                              |                                       |                                  |  |
| Interest on demand deposit accounts                  | \$ 225                               | \$ -                             | \$ 106                       | -100.0%                               | \$ -                             | N/A  |
| Interest earnings                                    | 225                                  | -                                | 106                          | -100.0%                               | -                                | N/A  |
| Total operating revenues                             | 225                                  | -                                | 106                          | -100.0%                               | -                                | N/A  |
| <b>Expenditures:</b>                                 |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 16 OTHER DEBT</b>                           |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 01 OTHER DEBT</b>                            |                                      |                                  |                              |                                       |                                  |  |
| Principal payment                                    | 1,795,000                            | 1,850,000                        | 1,850,000                    | 3.1%                                  | 1,905,000                        | 3.0%                                       |
| Interest payment                                     | 1,533,106                            | 1,479,256                        | 1,479,256                    | -3.5%                                 | 1,423,756                        | -3.8%                                      |
| Fiscal agent fees                                    | 3,275                                | 4,000                            | 2,750                        | 22.1%                                 | 4,000                            | 0.0%                                       |
| Total expenditures                                   | 3,331,381                            | 3,333,256                        | 3,332,006                    | 0.1%                                  | 3,332,756                        | 0.0%                                       |
| <b>Other financing sources:</b>                      |                                      |                                  |                              |                                       |                                  |  |
| Interfund transfers from Riverboat Fund              | 2,069,917                            | 2,097,885                        | 1,640,000                    | 1.4%                                  | 2,046,430                        | -2.5%                                      |
| Interfund transfers from Capital Project Fund        | 1,262,189                            | 1,235,375                        | 985,000                      | -2.1%                                 | 1,286,326                        | 4.1%                                       |
| Total transfers from other funds                     | 3,332,106                            | 3,333,260                        | 2,625,000                    | 0.0%                                  | 3,332,756                        | 0.0%                                       |
| Net change in fund balance                           | 950                                  | 4                                | (706,900)                    | -99.6%                                | -                                | -100.0%                                    |
| Beginning fund balance                               | 1,053,877                            | 1,054,827                        |                              | 0.1%                                  | 1,054,831                        | 0.0%                                       |
| Ending fund balance                                  | <u>\$ 1,054,827</u>                  | <u>\$ 1,054,831</u>              |                              | 0.0%                                  | <u>\$ 1,054,831</u>              |  |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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 was due December 1, 2011, and the interest rate per annum is 0.95%. The current debt as of August 1, 2014 is \$4,048,612.

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|   | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted'15 |
|---|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 216 2011 \$21M WASTEWATER DEQ LOAN</b> |                                      |                                  |                              |                                       |                                  |  |
| <b>Revenues:</b>                                |                                      |                                  |                              |                                       |                                  |  |
| Interest on demand deposit accounts             | \$ 604                               | \$ -                             | \$ 552                       | -100.0%                               | \$ -                             | N/A  |
| Interest earnings                               | 604                                  | -                                | 552                          | -100.0%                               | -                                | N/A  |
| Total operating revenues                        | 604                                  | -                                | 552                          | -100.0%                               | -                                | N/A  |
| <b>Expenditures:</b>                            |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 16 OTHER DEBT</b>                      |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 01 OTHER DEBT</b>                       |                                      |                                  |                              |                                       |                                  |  |
| Principal payment                               | 958,000                              | 967,000                          | 967,000                      | 0.9%                                  | 977,000                          | 1.0%                                       |
| Interest payment                                | 20,287                               | 45,000                           | 21,061                       | 121.8%                                | 14,370                           | -68.1%                                     |
| Fiscal agent fees                               | -                                    | 3,500                            | -                            | N/A                                   | -                                | -100.0%                                    |
| Administrative fee                              | 22,541                               | 50,000                           | 23,401                       | 121.8%                                | 31,930                           | -36.1%                                     |
| Total expenditures                              | 1,000,828                            | 1,065,500                        | 1,011,462                    | 6.5%                                  | 1,023,300                        | -4.0%                                      |
| <b>Other financing sources:</b>                 |                                      |                                  |                              |                                       |                                  |  |
| Interfund transfers from Wastewater Fund        | 1,000,000                            | 1,200,000                        | 900,000                      | 20.0%                                 | 1,023,300                        | -14.7%                                     |
| Total transfers from other funds                | 1,000,000                            | 1,200,000                        | 900,000                      | 20.0%                                 | 1,023,300                        | -14.7%                                     |
|   |                                      |                                  |                              | N/A                                   |                                  |  |
| Net change in fund balance                      | (224)                                | 134,500                          |                              |                                       | -                                | -100.0%                                    |
| Beginning fund balance                          | 511,701                              | 511,477                          |                              | 0.0%                                  | 645,977                          | 26.3%                                      |
| Ending fund balance                             | \$ 511,477                           | \$ 645,977                       |                              | 26.3%                                 | \$ 645,977                       |  |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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). The current debt as of August 1, 2014 is \$2,014,492.

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|  | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted'15 |
|--|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <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                              | \$ 253,705                           | \$ 350,000                       | \$ 189,163                   | 38.0%                                 | \$ 350,000                       | 0.0%                                       |
| Total expenditures                             | 253,705                              | 350,000                          | 189,163                      | 38.0%                                 | 350,000                          | 0.0%                                       |
| <b>Other financing sources:</b>                |                                      |                                  |                              |                                       |                                  |  |
| Interfund transfers from General Fund          | 253,705                              | 350,000                          | 189,163                      | 38.0%                                 | 350,000                          | 0.0%                                       |
| Total transfers from other funds               | 253,705                              | 350,000                          | 189,163                      | 38.0%                                 | 350,000                          | 0.0%                                       |
| Net change in fund balance                     | -                                    | -                                | -                            | N/A                                   | -                                | N/A  |
| Beginning fund balance                         | -                                    | -                                |                              | N/A                                   | -                                | N/A  |
| Ending fund balance                            | \$ -                                 | \$ -                             |                              | N/A                                   | \$ -                             | N/A  |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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. The current debt as of August 1, 2014 is \$2,700,000.

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|   | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted'15 |
|---|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 232 2011 \$3M CITY COURT CPPTA</b> |                                      |                                  |                              |                                       |                                  |  |
| <b>Revenues:</b>                            |                                      |                                  |                              |                                       |                                  |  |
| City Court building fund                    | \$ 213,309                           | \$ 213,000                       | \$ 106,974                   | -0.1%                                 | \$ 213,561                       | 0.3%                                       |
| Intergovernmental revenue                   | 213,309                              | 213,000                          | 106,974                      | -0.1%                                 | 213,561                          | 0.3%                                       |
| Interest on demand deposit accounts         | 146                                  | -                                | 7                            | -100.0%                               | -                                | N/A  |
| Total operating revenues                    | 213,455                              | 213,000                          | 106,981                      | -0.2%                                 | 213,561                          | 0.3%                                       |
| <b>Expenditures:</b>                        |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 16 OTHER DEBT</b>                  |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 01 OTHER DEBT</b>                   |                                      |                                  |                              |                                       |                                  |  |
| Principal payment                           | 100,000                              | 105,000                          | -                            | 5.0%                                  | 110,000                          | 4.8%                                       |
| Interest payment                            | 108,005                              | 104,128                          | -                            | -3.6%                                 | 100,061                          | -3.9%                                      |
| Fiscal agent fees                           | 2,500                                | 3,500                            | 2,083                        | 40.0%                                 | 3,500                            | 0.0%                                       |
| Total expenditures                          | 210,505                              | 212,628                          | 2,083                        | 1.0%                                  | 213,561                          | 0.4%                                       |
| Net change in fund balance                  | 2,950                                | 372                              | 104,898                      | -87.4%                                | -                                | -100.0%                                    |
| Beginning fund balance                      | 103,252                              | 106,202                          |                              | 2.9%                                  | 106,574                          | 0.4%                                       |
| Ending fund balance                         | <u>\$ 106,202</u>                    | <u>\$ 106,574</u>                |                              | 0.4%                                  | <u>\$ 106,574</u>                |  |

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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 2014 - 2015 ANNUAL BUDGET**

**ENTERPRISE FUNDS SUMMARY**

|                                      | <u>Transit</u>      | <u>Water</u>          | <u>Civic<br/>Center</u> | <u>Golf<br/>Course</u> | <u>Total</u>          |
|--------------------------------------|---------------------|-----------------------|-------------------------|------------------------|-----------------------|
| <b>Revenues:</b>                     |                     |                       |                         |                        |                       |
| Intergovernmental                    | \$ 2,116,906        | \$ -                  | \$ 800,000              | \$ -                   | \$ 2,916,906          |
| Charges for services                 | 171,000             | 11,591,000            | 954,790                 | 1,022,350              | 13,739,140            |
| Use of money and property            | -                   | 202,000               | 1,430                   | 800                    | 204,230               |
| Total operating revenues             | <u>2,287,906</u>    | <u>11,793,000</u>     | <u>1,756,220</u>        | <u>1,023,150</u>       | <u>16,860,276</u>     |
| <b>Operating Expenditures:</b>       |                     |                       |                         |                        |                       |
| Finance                              | -                   | 1,312,206             | -                       | -                      | 1,312,206             |
| Public Works                         | 2,686,941           | 8,655,323             | -                       | -                      | 11,342,264            |
| Community Services                   | -                   | -                     | 2,568,504               | 1,612,486              | 4,180,990             |
| Total operating expenditures         | <u>2,686,941</u>    | <u>9,967,529</u>      | <u>2,568,504</u>        | <u>1,612,486</u>       | <u>16,835,460</u>     |
| <b>Capital Expenditures:</b>         |                     |                       |                         |                        |                       |
| Public Works                         | 654,399             | 5,000,000             | -                       | -                      | 5,654,399             |
| Community Services                   | -                   | -                     | 800,000                 | 200,000                | 1,000,000             |
| Total capital expenditures           | <u>654,399</u>      | <u>5,000,000</u>      | <u>800,000</u>          | <u>200,000</u>         | <u>6,654,399</u>      |
| Total expenditures                   | <u>3,341,340</u>    | <u>14,967,529</u>     | <u>3,368,504</u>        | <u>1,812,486</u>       | <u>23,489,859</u>     |
| <b>Other financing sources:</b>      |                     |                       |                         |                        |                       |
| Operating transfers from other funds | 943,215             | -                     | 812,284                 | 589,336                | 2,344,835             |
| Capital transfers from other funds   | -                   | -                     | 200,000                 | 200,000                | 400,000               |
| Total transfers                      | <u>943,215</u>      | <u>-</u>              | <u>1,012,284</u>        | <u>789,336</u>         | <u>2,744,835</u>      |
| Net Income (loss)                    | <u>\$ (110,219)</u> | <u>\$ (3,174,529)</u> | <u>\$ (600,000)</u>     | <u>\$ -</u>            | <u>\$ (3,884,748)</u> |

Note: Capital revenues, expenditures and transfer are included in above totals.  
All capital expenses are detailed in the Capital Budget.

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

| <b>REVENUES</b>               | <b>Actual<br/>Fiscal Year<br/>2012 - 2013</b> | <b>Adopted<br/>Budget<br/>2013 - 2014</b> | <b>Y-T-D<br/>FY 2014<br/>8/1/2014</b> | <b>% Change<br/>Adopted<br/>from<br/>Actual</b> | <b>Adopted<br/>Budget<br/>2014 - 2015</b> | <b>% Change<br/>Adopted'14<br/>to<br/>Adopted'15</b> |
|-------------------------------|---|---|---------------------------------------|---|---|--|
| <b>FUND: 401 TRANSIT FUND</b> |   |   |                                       |   |   |  |
| FEDERAL TRANSIT-OPERATION     | \$ 860,602                                    | \$ 934,510                                | \$ 634,821                            | 8.6%  | \$ 1,013,378                              | 8.4%   |
| FEDERAL TRANSIT-PLAN/MAIN     | 324,246                                       | 340,620                                   | 250,417                               | 5.0%  | 439,348                                   | 29.0%  |
| FEDERAL PROGRAMS              | 1,184,848                                     | 1,275,130                                 | 885,238                               | 7.6%  | 1,452,726                                 | 13.9%  |
| DEPT OF TRANSPORTATION        | 130,899                                       | 116,000                                   | 104,334                               | -11.4%  | 120,000                                   | 3.4%   |
| STATE REVENUE                 | 130,899                                       | 116,000                                   | 104,334                               | -11.4%  | 120,000                                   | 3.4%   |
| INTERGOVERNMENTAL             | 1,315,747                                     | 1,391,130                                 | 989,572                               | 5.7%  | 1,572,726                                 | 13.1%  |
| DEMAND DEPOSIT ACCOUNTS       | 4   | -   | 9                                     | N/A   | -   | N/A  |
| INTEREST                      | 4   | -   | 9                                     | N/A   | -   | N/A  |
| RENTALS/LEASES                | -   | -   | 32,337                                | N/A   | 35,000                                    | N/A  |
| SALE OF OLD EQUIPMENT         | -   | -   | -                                     | N/A   | -   | N/A  |
| BUS FARES                     | 104,716                                       | 100,000                                   | 91,062                                | -4.5%   | 105,000                                   | 5.0%   |
| PARA-TRANSIT FARES            | 5,994   | 5,800                                     | 5,259                                 | -3.2%   | 6,000                                     | 3.4%   |
| TRANSIT ADVERTISING           | 1,040   | -   | 21,660                                | N/A   | 25,000                                    | N/A  |
| TRANSIT                       | 111,750                                       | 105,800                                   | 117,981                               | -5.3%   | 136,000                                   | 28.5%  |
| MISC INSURANCE CLAIMS         | -   | -   | 15,951                                | N/A   | -   | N/A  |
| INSURANCE REVENUES            | -   | -   | 15,951                                | N/A   | -   | N/A  |
| USE OF MONEY & PROPERTY       | 111,754                                       | 105,800                                   | 166,278                               | -5.3%   | 171,000                                   | 61.6%  |
| IF TRSF GENERAL FUND          | 809,720                                       | 903,665                                   | 639,000                               | 11.6%   | 943,215                                   | 4.4%   |
| INTERFUND TRSF - GENERAL FUND | 809,720                                       | 903,665                                   | 639,000                               | 11.6%   | 943,215                                   | 4.4%   |
| NONREVENUE RECEIPTS           | 809,720                                       | 903,665                                   | 639,000                               | 11.6%   | 943,215                                   | 4.4%   |
| EXCESS OF REV OVER/UNDER EXP  | (136,174)                                     | -   | -                                     | N/A   | -   | N/A  |
| NON-OPERATING REVENUE         | (136,174)                                     | -   | -                                     | N/A   | -   | N/A  |
| TRANSIT FUND                  | \$ 2,101,047                                  | \$ 2,400,595                              | \$ 1,794,850                          | 14.3%   | \$ 2,686,941                              | 11.9%  |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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 | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------|-----------------------|--------------------------|--------------------------|
| Bus riders  | 210,000               | 210,000                  | 220,000                  |
|             |                       |                          |                          |
|             |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Transit Operation     | 18                                 | 18                             | 18                              | 18                             | 0.0%                             |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 ANNUAL BUDGET**

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**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 | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------|-----------------------|--------------------------|--------------------------|
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count        | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|------------------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Transit Planning/Maintenance | 1                                  | 1                              | 1                               | 1                              | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|  | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted'15 |
|--|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>REVENUES</b>                            |                                      |                                  |                              |                                       |                                  |  |
| <b>FUND: 401 TRANSIT</b>                   |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 06 PUBLIC WORKS</b>               |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 09 TRANSIT-OPERATION</b>           |                                      |                                  |                              |                                       |                                  |  |
| Salaries/ Wages/ OT                        | \$ 573,505                           | \$ 585,500                       | \$ 496,606                   | 2.1%                                  | \$ 629,100                       | 7.4%                                       |
| Fringe Benefits                            | 218,088                              | 222,900                          | 176,725                      | 2.2%                                  | 241,300                          | 8.3%                                       |
| General Operating Services                 | 3,478                                | 7,300                            | 1,462                        | 109.9%                                | 7,100                            | -2.7%                                      |
| Insurance - Property, AL, GL, WC           | 606,712                              | 650,420                          | 644,793                      | 7.2%                                  | 682,516                          | 4.9%                                       |
| Maintenance & Rentals                      | 11,571                               | 13,500                           | 12,178                       | 16.7%                                 | 20,450                           | 51.5%                                      |
| Utilities                                  | 50,985                               | 60,300                           | 47,437                       | 18.3%                                 | 63,300                           | 5.0%                                       |
| Contractual Services & Projects            | 345                                  | 15,700                           | 1,664                        | 4450.7%                               | 12,550                           | -20.1%                                     |
| General Supplies                           | 11,760                               | 18,450                           | 6,625                        | 56.9%                                 | 18,450                           | 0.0%                                       |
| Gasoline                                   | 155,728                              | 198,000                          | 153,949                      | 27.1%                                 | 200,000                          | 1.0%                                       |
| Materials & Equipment                      | 17,179                               | 20,250                           | 10,294                       | 17.9%                                 | 20,300                           | 0.2%                                       |
| Special Current Charges                    | 182,561                              | 182,500                          | 142,247                      | 0.0%                                  | 242,690                          | 33.0%                                      |
| TRANSIT OPERATIONS                         | <u>1,831,912</u>                     | <u>1,974,820</u>                 | <u>1,693,980</u>             | 7.8%                                  | <u>2,137,756</u>                 | 8.3%                                       |
| <b>DIV: 10 TRANST-PLANNING/MAINTENANCE</b> |                                      |                                  |                              |                                       |                                  |  |
| Salaries/ Wages/ OT                        | 12,995                               | 33,900                           | -                            | 160.9%                                | 33,900                           | 0.0%                                       |
| Fringe Benefits                            | 6,244                                | 22,400                           | -                            | 258.7%                                | 15,700                           | -29.9%                                     |
| General Operating Services                 | -                                    | 250                              | -                            | N/A                                   | 250                              | 0.0%                                       |
| Maintenance & Rentals                      | 139,515                              | 132,000                          | 198,940                      | -5.4%                                 | 270,000                          | 104.5%                                     |
| Contractual Services & Projects            | -                                    | 2,000                            | -                            | N/A                                   | 2,000                            | 0.0%                                       |
| General Supplies                           | 375                                  | 1,625                            | -                            | 333.3%                                | 1,625                            | 0.0%                                       |
| Automotive Supplies                        | 115,226                              | 80,000                           | 67,906                       | -30.6%                                | 95,000                           | 18.8%                                      |
| Materials & Equipment                      | -                                    | 500                              | -                            | N/A                                   | 500                              | 0.0%                                       |
| Major Acquisitions & Improvements          | -                                    | 22,000                           | 18,783                       | N/A                                   | -                                | -100.0%                                    |
| Special Current Charges                    | 130,953                              | 131,100                          | 90,000                       | 0.1%                                  | 130,210                          | -0.7%                                      |
| TRANSIT PLANNING/MAINTENANCE               | <u>405,308</u>                       | <u>425,775</u>                   | <u>375,629</u>               | 5.0%                                  | <u>549,185</u>                   | 29.0%                                      |
| TRANSIT OPERATIONS & PLAN & MAINT          | <u>2,237,220</u>                     | <u>2,400,595</u>                 | <u>2,069,609</u>             | 7.3%                                  | <u>2,686,941</u>                 | 11.9%                                      |
| Capitalization of Fixed Assets             | (412,723)                            | -                                | -                            | 100.0%                                | -                                | N/A  |
| Depreciation Expense                       | 276,549                              | -                                | -                            | -100.0%                               | -                                | N/A  |
| TRANSIT OPERATING FUND                     | <u>\$ 2,101,046</u>                  | <u>\$ 2,400,595</u>              | <u>\$ 2,069,609</u>          | 14.3%                                 | <u>\$ 2,686,941</u>              | 11.9%                                      |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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. Prior year expenditures were for the new transit facility that was completed in fiscal year 2013. The 2015 proposed expenditures include the purchase of a new bus, passenger shelters, and the construction of a wash rack.

**DEMAND PERFORMANCE INDICATORS:**

| Description | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------|-----------------------|--------------------------|--------------------------|
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|   | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted'15 |
|---|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>REVENUES</b>                             |                                      |                                  |                              |                                       |                                  |  |
| <b>FUND: 411 TRANSIT - CAPITAL REVENUES</b> |                                      |                                  |                              |                                       |                                  |  |
| FEDERAL TRANSIT-CAPITAL                     | \$ 443,263                           | \$ 300,000                       | \$ 11,163                    | -32.3%                                | \$ 544,180                       | 81.4%                                      |
| FEDERAL - STIMULUS FUNDS                    | -                                    | -                                | -                            | N/A                                   | -                                | N/A  |
| FEDERAL PROGRAMS                            | 443,263                              | 300,000                          | 11,163                       | -32.3%                                | 544,180                          | 81.4%                                      |
| INTERGOVERNMENTAL                           | 443,263                              | 300,000                          | 11,163                       | -32.3%                                | 544,180                          | 81.4%                                      |
| INTEREST ON INVESTMENTS                     | 30                                   | -                                | 8                            | N/A                                   | -                                | N/A  |
| DEMAND DEPOSIT ACCOUNTS                     | 632                                  | -                                | 246                          | N/A                                   | -                                | N/A  |
| INTEREST                                    | 662                                  | -                                | 254                          | N/A                                   | -                                | N/A  |
| USE OF MONEY & PROPERTY                     | 662                                  | -                                | 254                          | N/A                                   | -                                | N/A  |
| EXCESS OF REV OVER/UNDER EXP                | (15,884)                             | 75,000                           | -                            | 572.2%                                | 110,219                          | 47.0%                                      |
| NON-OPERATING REVENUE                       | (15,884)                             | 75,000                           | -                            | 572.2%                                | 110,219                          | 47.0%                                      |
| TRANSIT - CAPITAL                           | \$ 428,041                           | \$ 375,000                       | \$ 11,417                    | -12.4%                                | \$ 654,399                       | 74.5%                                      |



**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|   | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted'15 |
|---|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>REVENUES</b>                               |                                      |                                  |                              |                                       |                                  |  |
| <b>FUND: 411 TRANSIT CAPITAL EXPENDITURES</b> |                                      |                                  |                              |                                       |                                  |  |
| DEPT: 15 CAPITAL-GENERAL GOVERNMENT           |                                      |                                  |                              |                                       |                                  |  |
| DIV: 05 TRANSIT CAPITAL GRANTS                |                                      |                                  |                              |                                       |                                  |  |
| Contractual Services & Projects               | \$ 343,081                           | \$ -                             | \$ 109,246                   | -100.0%                               | \$ -                             | N/A  |
| Major Acquisitions & Improvements             | 31,597                               | 375,000                          | -                            | 1086.8%                               | 654,399                          | 74.5%                                      |
| Special Current Charges                       | 53,364                               | -                                | -                            | -100.0%                               | -                                | N/A  |
| TRANSIT CAPITAL                               | <u>\$ 428,042</u>                    | <u>\$ 375,000</u>                | <u>\$ 109,246</u>            | -12.4%                                | <u>\$ 654,399</u>                | 74.5%                                      |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|   | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted'15 |
|---|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>REVENUES</b>                         |                                      |                                  |                              |                                       |                                  |  |
| <b>FUND: 405 WATER UTILITY FUND</b>     |                                      |                                  |                              |                                       |                                  |  |
| WATER SERVICE                           | \$ 9,521,682                         | \$ 9,375,000                     | \$ 8,290,784                 | -1.5%                                 | \$ 10,000,000                    | 6.7%                                       |
| TAPPING FEES                            | 197,416                              | 175,000                          | 217,903                      | -11.4%                                | 210,000                          | 20.0%                                      |
| RECONNECT FEES                          | 32,575                               | 37,000                           | 18,371                       | 13.6%                                 | 25,000                           | -32.4%                                     |
| SERVICE CHARGES                         | 104,733                              | 100,000                          | 75,957                       | -4.5%                                 | 93,000                           | -7.0%                                      |
| WATER MAIN EXTENSIONS                   | 36,159                               | 25,000                           | 40,573                       | -30.9%                                | 45,000                           | 80.0%                                      |
| MISCELLANEOUS                           | 22,929                               | 20,000                           | 20,090                       | -12.8%                                | 20,000                           | 0.0%                                       |
| SAFE DRINKING WATER ADMIN FEE           | 96,269                               | 94,000                           | 80,182                       | -2.4%                                 | 96,000                           | 2.1%                                       |
| LATE FEES                               | 196,245                              | 200,000                          | 174,340                      | 1.9%                                  | 200,000                          | 0.0%                                       |
| CAPITAL IMPROVEMENT FEES                | 507,887                              | 480,000                          | 451,816                      | -5.5%                                 | 525,000                          | 9.4%                                       |
| LAB FEES                                | -                                    | -                                | 2,086                        | N/A                                   | 2,000                            | N/A  |
| CHARGES FOR SERVICES                    | 10,715,895                           | 10,506,000                       | 9,372,102                    | -2.0%                                 | 11,216,000                       | 6.8%                                       |
| SERVICES PROVIDED BILLING SERVICES      | 440,000                              | 440,000                          | -                            | 0.0%                                  | 375,000                          | -14.8%                                     |
| INTEREST ON INVESTMENTS                 | 39,406                               | 8,000                            | 42,999                       | -79.7%                                | 40,000                           | 400.0%                                     |
| DEMAND DEPOSIT ACCOUNTS                 | 8,553                                | 6,000                            | 3,841                        | -29.8%                                | 4,000                            | -33.3%                                     |
| UNREALIZED GAIN/LOSS INVEST<br>INTEREST | (63,076)                             | -                                | -                            | N/A                                   | -                                | N/A  |
|   | (15,117)                             | 14,000                           | 46,840                       | 192.6%                                | 44,000                           | 214.3%                                     |
| PENALTY-WATER UTILITY                   | 129,653                              | 130,000                          | 124,797                      | 0.3%                                  | 135,000                          | 3.8%                                       |
| GENERAL MISCELLANEOUS REVENUE           | 17,995                               | 18,000                           | 17,014                       | 0.0%                                  | 18,000                           | 0.0%                                       |
| MISC INSURANCE CLAIMS                   | 17,028                               | 5,000                            | 8,426                        | -70.6%                                | 5,000                            | 0.0%                                       |
| SALE OF OLD EQUIPMENT                   | 3,555                                | -                                | 5,867                        | N/A                                   | -                                | N/A  |
| USE OF MONEY & PROPERTY                 | 153,114                              | 153,000                          | 156,104                      | -0.1%                                 | 158,000                          | 3.3%                                       |
| IF TRSF RIVERBOAT GAMING FUND           | -                                    | 500,000                          | -                            | N/A                                   | -                                | -100.0%                                    |
| CAPITAL TRANSFERS                       | -                                    | 500,000                          | -                            | N/A                                   | -                                | -100.0%                                    |
| NONREVENUE RECEIPTS                     | -                                    | 500,000                          | -                            | N/A                                   | -                                | -100.0%                                    |
| EXCESS OF REV OVER/UNDER EXP            | (1,836,815)                          | (1,463,953)                      | -                            | 20.3%                                 | 3,174,529                        | 316.8%                                     |
| <b>FUND 405 WATER UTILITY FUND</b>      | <b>\$ 9,472,194</b>                  | <b>\$ 10,149,047</b>             | <b>\$ 9,575,046</b>          | <b>7.1%</b>                           | <b>\$ 14,967,529</b>             | <b>47.5%</b>                               |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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     | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-----------------|-----------------------|--------------------------|--------------------------|
| Water customers | 29,704                | 30,400                   | 31,000                   |
|                 |                       |                          |                          |
|                 |                       |                          |                          |
|                 |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Water Business Office | 12                                 | 12                             | 12                              | 12                             | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|                                      | Actual            | Adopted             | Y-T-D             | % Change |                     | % Change   |
|--------------------------------------|-------------------|---------------------|-------------------|----------|---------------------|------------|
|                                      | Fiscal Year       | Budget              | FY 2014           | Adopted  | Adopted             | Adopted'14 |
| REVENUES                             | 2012 - 2013       | 2013 - 2014         | 8/1/2014          | from     | Budget              | to         |
|                                      |                   |                     |                   | Actual   | 2014 - 2015         | Adopted'15 |
| <b>FUND: 405 WATER FUND</b>          |                   |                     |                   |          |                     |            |
| <b>DEPT: 02 FINANCE</b>              |                   |                     |                   |          |                     |            |
| <b>DIV: 04 WATER BUSINESS OFFICE</b> |                   |                     |                   |          |                     |            |
| Salaries/ Wages/ OT                  | \$ 356,028        | \$ 406,900          | \$ 300,331        | 14.3%    | \$ 412,600          | 1.4%       |
| Fringe Benefits                      | 133,842           | 155,100             | 115,290           | 15.9%    | 163,500             | 5.4%       |
| General Operating Services           | 208,792           | 223,250             | 174,352           | 6.9%     | 243,325             | 9.0%       |
| Insurance - Property, AL, GL, WC     | 53,702            | 56,924              | 56,924            | 6.0%     | 59,770              | 5.0%       |
| Maintenance & Rentals                | 2,023             | 4,000               | 1,534             | 97.7%    | 6,000               | 50.0%      |
| Utilities                            | 1,742             | 2,000               | 1,531             | 14.8%    | 2,000               | 0.0%       |
| Contractual Services & Projects      | 75,715            | 78,000              | 33,049            | 3.0%     | 58,000              | -25.6%     |
| General Supplies                     | 5,803             | 6,500               | 4,025             | 12.0%    | 7,725               | 18.8%      |
| Materials & Equipment                | 8,008             | 21,000              | 2,040             | 162.2%   | 23,000              | 9.5%       |
| Major Acquisitions & Improvements    | -                 | -                   | -                 | N/A      | 10,000              | N/A        |
| Special Current Charges              | 39,302            | 150,200             | (8,531)           | 282.2%   | 326,286             | 117.2%     |
| WATER BUSINESS OFFICE                | <u>\$ 884,957</u> | <u>\$ 1,103,874</u> | <u>\$ 680,545</u> | 24.7%    | <u>\$ 1,312,206</u> | 18.9%      |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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                               | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|---|-----------------------|--------------------------|--------------------------|
| Work Orders completed                     | 907                   | 950                      | 1,500                    |
| Water mains (miles)                       | 458                   | 458                      | 458                      |
| Fire hydrants                             | 2,850                 | 2,850                    | 2,850                    |
| Maximum daily capacity (daily m. gallons) | 22                    | 22                       | 22                       |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count             | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Water Production and Distribution | 56                                 | 56                             | 56                              | 56                             | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|  | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted'15 |
|--|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>REVENUES</b>                          |                                      |                                  |                              |                                       |                                  |  |
| <b>FUND: 405 WATER FUND</b>              |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 06 PUBLIC WORKS</b>             |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 11 WATER PRODUCTION&amp;DIST</b> |                                      |                                  |                              |                                       |                                  |  |
| Salaries/ Wages/ OT                      | \$ 1,602,156                         | \$ 1,791,800                     | \$ 1,368,377                 | 11.8%                                 | \$ 1,898,500                     | 6.0%                                       |
| Fringe Benefits                          | 595,126                              | 685,960                          | 506,478                      | 15.3%                                 | 736,760                          | 7.4%                                       |
| General Operating Services               | 18,756                               | 28,800                           | 26,521                       | 53.6%                                 | 32,650                           | 13.4%                                      |
| Insurance - Property, AL, GL, WC         | 753,593                              | 798,513                          | 794,599                      | 6.0%                                  | 837,889                          | 4.9%                                       |
| Maintenance & Rentals                    | 329,311                              | 418,200                          | 276,904                      | 27.0%                                 | 420,200                          | 0.5%                                       |
| Utilities                                | 815,341                              | 819,100                          | 703,274                      | 0.5%                                  | 885,300                          | 8.1%                                       |
| Contractual Services & Projects          | 334,499                              | 424,700                          | 256,634                      | 27.0%                                 | 525,900                          | 23.8%                                      |
| General Supplies                         | 944,426                              | 1,116,950                        | 846,510                      | 18.3%                                 | 1,179,310                        | 5.6%                                       |
| Automotive Supplies & Gasoline           | 186,567                              | 181,500                          | 150,182                      | -2.7%                                 | 181,500                          | 0.0%                                       |
| Materials & Equipment                    | 335,741                              | 375,650                          | 303,957                      | 11.9%                                 | 524,850                          | 39.7%                                      |
| Major Acquisitions & Improvements        | -                                    | 632,000                          | 80,722                       | N/A                                   | 716,000                          | 13.3%                                      |
| Special Current Charges                  | 736,450                              | 792,000                          | 635,609                      | 7.5%                                  | 716,464                          | -9.5%                                      |
| WATER PRODUCTION&DISTRIBUTION            | <u>6,651,966</u>                     | <u>8,065,173</u>                 | <u>5,949,767</u>             | 21.2%                                 | <u>8,655,323</u>                 | 7.3%                                       |
| WATER OPERATIONS                         | <u>7,536,923</u>                     | <u>9,169,047</u>                 | <u>6,630,312</u>             | 21.7%                                 | <u>9,967,529</u>                 | 8.7%                                       |
| <b>CAPITAL EXPENDITURES</b>              |                                      |                                  |                              |                                       |                                  |  |
| Capital Project Expenses                 | 916,614                              | 980,000                          | 197,200                      | 6.9%                                  | 5,000,000                        | 410.2%                                     |
| Capitalization of Fixed Assets           | (567,028)                            | -                                | -                            | 100.0%                                | -                                | N/A  |
| Depreciation Expense                     | 1,585,692                            | -                                | -                            | -100.0%                               | -                                | N/A  |
| TOTAL WATER FUND                         | <u>\$ 9,472,201</u>                  | <u>\$ 10,149,047</u>             | <u>\$ 6,827,512</u>          | 7.1%                                  | <u>\$ 14,967,529</u>             | 47.5%                                      |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|                                     | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted'15 |
|-------------------------------------|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>REVENUES</b>                     |                                      |                                  |                              |                                       |                                  |  |
| <b>FUND: 402 CIVIC CENTER FUND</b>  |                                      |                                  |                              |                                       |                                  |  |
| VENDOR'S COMPENSATION               | \$ 660                               | \$ 800                           | \$ 416                       | 21.2%                                 | \$ 660                           | -17.5%                                     |
| VENDOR'S COMPENSATION               | 660                                  | 800                              | 416                          | 21.2%                                 | 660                              | -17.5%                                     |
| GEN APPR-SALES TAX DED TO LCCC-STAT | 200,000                              | 200,000                          | 200,000                      | 0.0%                                  | 800,000                          | 300.0%                                     |
| INTERGOVERNMENTAL                   | 200,000                              | 200,000                          | 200,000                      | 0.0%                                  | 800,000                          | 300.0%                                     |
| DEMAND DEPOSIT ACCOUNTS             | 1,148                                | 1,000                            | 532                          | -12.9%                                | 770                              | -23.0%                                     |
| INTEREST                            | 1,148                                | 1,000                            | 532                          | -12.9%                                | 770                              | -23.0%                                     |
|                                     |                                      |                                  |                              | N/A                                   |                                  | N/A  |
| SALE OF OLD EQUIPMENT               | -                                    | -                                | 1,896                        | N/A                                   | -                                |  |
| RENTALS                             | 442,079                              | 495,000                          | 366,087                      | 12.0%                                 | 450,000                          | -9.1%                                      |
| FOOD CONCESSIONS                    | 61,520                               | 68,000                           | 37,052                       | 10.5%                                 | 66,250                           | -2.6%                                      |
| EQUIPMENT RENTALS                   | 48,505                               | 36,000                           | 36,537                       | -25.8%                                | 46,000                           | 27.8%                                      |
| FOOD CATERER                        | 34,017                               | 32,500                           | 26,078                       | -4.5%                                 | 30,000                           | -7.7%                                      |
| SOUVENIRS - NON FOOD ITEM           | 4,631                                | 10,000                           | 2,089                        | 115.9%                                | 5,000                            | -50.0%                                     |
| COMMISSIONS                         | 4,377                                | 4,025                            | 4,066                        | -8.0%                                 | 5,000                            | 24.2%                                      |
| SIGN RENTAL                         | 4,804                                | 4,650                            | 2,455                        | -3.2%                                 | 3,740                            | -19.6%                                     |
| PARKING FEES - MONTHLY              | 3,150                                | 3,500                            | 2,130                        | 11.1%                                 | 2,800                            | -20.0%                                     |
| TICKET SALES COMMISSIONS            | 13,920                               | 18,500                           | 13,237                       | 32.9%                                 | 14,000                           | -24.3%                                     |
| BEER CONCESSIONS                    | 66,505                               | 72,500                           | 55,206                       | 9.0%                                  | 68,000                           | -6.2%                                      |
| LIQUOR CONCESSIONS                  | 101,117                              | 98,000                           | 94,406                       | -3.1%                                 | 110,000                          | 12.2%                                      |
| SOFT DRINK CONCESSIONS              | 65,610                               | 76,000                           | 51,859                       | 15.8%                                 | 63,000                           | -17.1%                                     |
| CORKAGE FEE                         | 34,698                               | 34,500                           | 39,878                       | -0.6%                                 | 42,000                           | 21.7%                                      |
| FREE-POUR LABOR                     | 5,525                                | 5,500                            | 5,040                        | -0.5%                                 | 6,000                            | 9.1%                                       |
| MISCELLANEOUS                       | 2,463                                | 2,000                            | 1,959                        | -18.8%                                | 2,500                            | 25.0%                                      |
| SPECTATOR'S INSURANCE               | -                                    | -                                | -                            | N/A                                   | -                                | N/A  |
| ADVERTISING                         | 13,500                               | 13,500                           | 13,500                       | 0.0%                                  | 13,500                           | 0.0%                                       |
| FACILITY FEE-TICKET SALES           | 34,870                               | 34,000                           | 21,433                       | -2.5%                                 | 27,000                           | -20.6%                                     |
| CIVIC CENTER                        | 941,291                              | 1,008,175                        | 774,908                      | 7.1%                                  | 954,790                          | -5.3%                                      |
| GENERAL REVENUE                     | 14                                   | -                                | -                            | N/A                                   | -                                | N/A  |
| USE OF MONEY & PROPERTY             | 942,453                              | 1,009,175                        | 775,440                      | 7.1%                                  | 955,560                          | -5.3%                                      |
| IF TRSF GENERAL FUND                | 931,549                              | 1,133,033                        | 841,500                      | 21.6%                                 | 812,284                          | -28.3%                                     |
| NONREVENUE RECEIPTS                 | 931,549                              | 1,133,033                        | 841,500                      | 21.6%                                 | 812,284                          | -28.3%                                     |
| EXCESS OF REV OVER/UNDER EXP        | 131,599                              | 1,133,033                        | 841,500                      | 761.0%                                | 812,284                          | -28.3%                                     |
| NON-OPERATING REVENUE               | 131,599                              | 1,133,033                        | 841,500                      | 761.0%                                | 812,284                          | -28.3%                                     |
| CIVIC CENTER FUND                   | \$ 2,206,261                         | \$ 2,343,008                     | \$ 1,817,356                 | 6.2%                                  | \$ 2,568,504                     | 9.6%                                       |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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 | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------|-----------------------|--------------------------|--------------------------|
| Rentals     | 442,080               | 450,000                  | 495,000                  |
| Events      | 352                   | 338                      | 375                      |
|             |                       |                          |                          |
|             |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Civic Center          | 21                                 | 21                             | 21                              | 21                             | 0.0%                             |



**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|                                    | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted'15 |
|------------------------------------|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>REVENUES</b>                    |                                      |                                  |                              |                                       |                                  |  |
| <b>FUND: 402 CIVIC CENTER</b>      |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 09 COMMUNITY SERVICES</b> |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 02 CIVIC CENTER</b>        |                                      |                                  |                              |                                       |                                  |  |
| Salaries/ Wages/ OT                | \$ 864,376                           | \$ 966,741                       | \$ 796,917                   | 11.8%                                 | \$ 983,650                       | 1.7%                                       |
| Fringe Benefits                    | 250,505                              | 259,207                          | 218,390                      | 3.5%                                  | 298,700                          | 15.2%                                      |
| General Operating Services         | 5,185                                | 7,450                            | 4,884                        | 43.7%                                 | 12,100                           | 62.4%                                      |
| Insurance - Property, AL, GL, WC   | 113,592                              | 125,180                          | 118,108                      | 10.2%                                 | 130,204                          | 4.0%                                       |
| Maintenance & Rentals              | 175,780                              | 167,000                          | 143,126                      | -5.0%                                 | 201,175                          | 20.5%                                      |
| Utilities                          | 328,432                              | 352,675                          | 332,897                      | 7.4%                                  | 403,400                          | 14.4%                                      |
| Contractual Services & Projects    | 64,928                               | 67,000                           | 34,940                       | 3.2%                                  | 59,700                           | -10.9%                                     |
| General Supplies                   | 69,639                               | 81,275                           | 71,158                       | 16.7%                                 | 93,725                           | 15.3%                                      |
| Automotive Supplies & Gasoline     | 1,871                                | 2,650                            | 3,662                        | 41.6%                                 | 3,150                            | 18.9%                                      |
| Materials & Equipment              | 129,209                              | 170,730                          | 115,860                      | 32.1%                                 | 180,000                          | 5.4%                                       |
| Major Acquisitions & Improvements  | -                                    | 66,500                           | 26,263                       | N/A                                   | 130,500                          | 96.2%                                      |
| Special Current Charges            | 71,147                               | 76,600                           | 47,444                       | 7.7%                                  | 72,200                           | -5.7%                                      |
| CIVIC CENTER OPERATIONS            | <u>2,074,664</u>                     | <u>2,343,008</u>                 | <u>1,913,649</u>             | 12.9%                                 | <u>2,568,504</u>                 | 9.6%                                       |
| Capitalization of Fixed Assets     | (864,136)                            | -                                | -                            |                                       | -                                | N/A  |
| Depreciation Expense               | <u>995,735</u>                       | <u>-</u>                         | <u>-</u>                     |                                       | <u>-</u>                         | N/A  |
| CIVIC CENTER FUND                  | <u>\$ 2,206,263</u>                  | <u>\$ 2,343,008</u>              | <u>\$ 1,913,650</u>          | 6.2%                                  | <u>\$ 2,568,504</u>              | 9.6%                                       |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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 were previously authorized for renovations and weatherization to the Rosa Hart Theater area of the facility. This project is currently under contract. Funding in the fiscal year 2015 budget is primarily for repairs and upgrades to the facility.

**DEMAND PERFORMANCE INDICATORS:**

| Description | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|-------------|-----------------------|--------------------------|--------------------------|
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |
|             |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|   | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted'15 |
|---|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>REVENUES</b>                                     |                                      |                                  |                              |                                       |                                  |  |
| <b>FUND: 410 CIVIC CENTER CAPITAL FUND REVENUES</b> |                                      |                                  |                              |                                       |                                  |  |
| COMMUNITY DVLPMNT DISASTER RECOV/ \$                | -                                    | \$ -                             | \$ 1,950,282                 | N/A                                   | \$ -                             | N/A  |
| DEPARTMENT OF MILITARY AFFAIRS (FEM,                | 100,991                              | -                                | -                            | N/A                                   | -                                | N/A  |
| STATE REVENUE                                       | 100,991                              | -                                | 1,950,282                    | N/A                                   | -                                | N/A  |
| INTEREST ON INVESTMENTS                             | 54                                   | -                                | 14                           | N/A                                   | -                                | N/A  |
| DEMAND DEPOSIT ACCOUNTS                             | 474                                  | -                                | 199                          | N/A                                   | -                                | N/A  |
| INTEREST  | 528                                  | -                                | 213                          | N/A                                   | -                                | N/A  |
| USE OF MONEY & PROPERTY                             | 528                                  | -                                | 213                          | N/A                                   | -                                | N/A  |
| IF TRSF CAPITAL PROJECTS                            | 443,000                              | -                                | -                            | N/A                                   | -                                | N/A  |
| INTERFUND TRSF - GENERAL FUND                       | 443,000                              | -                                | -                            | N/A                                   | -                                | N/A  |
| RIVERBOAT GAMING FUND                               | 400,000                              | 400,000                          | 300,000                      | 0.0%                                  | 200,000                          | -50.0%                                     |
| FACILITY RENEWAL FUND                               | 400,000                              | 200,000                          | 150,000                      | -50.0%                                | -                                | -100.0%                                    |
| INTERFUND TRSF - SPECIAL REVENUE                    | 800,000                              | 600,000                          | 450,000                      | -25.0%                                | 200,000                          | -66.7%                                     |
| NONREVENUE RECEIPTS                                 | 1,243,000                            | 600,000                          | 450,000                      | -51.7%                                | 200,000                          | -66.7%                                     |
| EXCESS OF REV OVER/UNDER EXP                        | (479,627)                            | -                                | -                            | N/A                                   | 600,000                          | N/A  |
| NON-OPERATING REVENUE                               | (479,627)                            | -                                | -                            | N/A                                   | 600,000                          | N/A  |
| CIVIC CENTER CAPITAL PROJECTS                       | \$ 864,892                           | \$ 600,000                       | \$ 2,400,495                 | -30.6%                                | \$ 800,000                       | 33.3%                                      |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|  | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted'15 |
|--|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>REVENUES</b>                                    |                                      |                                  |                              |                                       |                                  |  |
| <b>FUND: 410 CIVIC CENTER CAPITAL EXPENDITURES</b> |                                      |                                  |                              |                                       |                                  |  |
| DEPT: 15 CAPITAL-GENERAL GOVERNMENT                |                                      |                                  |                              |                                       |                                  |  |
| Contractual Services & Projects                    | \$ 777,740                           | \$ 200,000                       | \$ 2,900,252                 | -74.3%                                | \$ 800,000                       | 300.0%                                     |
| Major Acquisitions & Improvements                  | -                                    | 400,000                          | 19,000                       | N/A                                   | -                                | -100.0%                                    |
| Special Current Charges                            | 87,152                               | -                                | 61,668                       | -100.0%                               | -                                | N/A  |
| Capital expenses                                   | <u>864,892</u>                       | <u>600,000</u>                   | <u>2,980,920</u>             | -30.6%                                | <u>800,000</u>                   | 33.3%                                      |
| Interfund transfers - Capital Bond Fund            | -                                    | -                                | -                            | N/A                                   | -                                | N/A  |
| CIVIC CENTER CAPITAL                               | <u>\$ 864,892</u>                    | <u>\$ 600,000</u>                | <u>\$ 2,980,920</u>          | -30.6%                                | <u>\$ 800,000</u>                | 33.3%                                      |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 ANNUAL BUDGET**

**FUND:** 403 MALLARD COVE  
**DEPARTMENT:** 09 COMMUNITY SERVICES  
**DIVISION:** 03 GOLF COURSE

**GOAL MISSION STATEMENT:**

To provide the citizens of the Lake Area and visitors the best possible facility and services needed to enjoy the game of golf at the most reasonable cost to the players.

**FUNCTION DESCRIPTION:**

Mallard Cove Golf Course serves its citizens and visitors with a value-oriented recreation experience for those who enjoy the game of golf. The fees are designed for public access and affordability. However, to satisfy the demands of typical golfers, a lot of emphasis is put on the condition of the golf course. With a new irrigation system installed and new clubhouse facility built in the past few years, the commitment has been made to provide this recreation option to citizens and guests for a long time in the future. Therefore, Mallard Cove Golf Course consistently provides a golf experience that exceeds the expectations for the cost. The budget includes the operation and maintenance of Mallard Cove which is a municipally-owned golf course. Capital acquisitions and major improvements that are funded from facility revenues as well as from other sources are also listed as capital expenditures and are identified in the Capital Budget.

**DEMAND PERFORMANCE INDICATORS:**

| Description    | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|----------------|-----------------------|--------------------------|--------------------------|
| Rounds of golf | 30,120                | 34,000                   | 38,000                   |
|                |                       |                          |                          |
|                |                       |                          |                          |
|                |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count    | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|--------------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Mallard Cove Golf Course | 11                                 | 11                             | 11                              | 11                             | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|                                   | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted'15 |
|-----------------------------------|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>REVENUES</b>                   |                                      |                                  |                              |                                       |                                  |  |
| <b>FUND: 403 GOLF COURSE</b>      |                                      |                                  |                              |                                       |                                  |  |
| VENDOR'S COMPENSATION             | \$ 857                               | \$ 800                           | \$ 663                       | -6.7%                                 | \$ 800                           | 0.0%                                       |
| GREEN FEES                        | 258,820                              | 250,000                          | 229,124                      | -3.4%                                 | 275,000                          | 10.0%                                      |
| TOBACCO SALES                     | 2,843                                | 3,000                            | 2,413                        | 5.5%                                  | 3,000                            | 0.0%                                       |
| VENDING CONCESSIONS               | 1,934                                | 2,000                            | 1,769                        | 3.4%                                  | 2,000                            | 0.0%                                       |
| CART RENTALS                      | 299,858                              | 260,000                          | 246,310                      | -13.3%                                | 300,000                          | 15.4%                                      |
| FOOD - BEVERAGES                  | 77,003                               | 75,000                           | 68,347                       | -2.6%                                 | 82,000                           | 9.3%                                       |
| BEER                              | 67,442                               | 65,000                           | 56,232                       | -3.6%                                 | 70,000                           | 7.7%                                       |
| ANNUAL MEMBERSHIP FEE             | 88,275                               | 90,000                           | 113,208                      | 2.0%                                  | 116,000                          | 28.9%                                      |
| DRIVING RANGE                     | 25,243                               | 24,000                           | 23,412                       | -4.9%                                 | 26,000                           | 8.3%                                       |
| GOLF ACCESSORIES                  | 97,392                               | 92,000                           | 75,576                       | -5.5%                                 | 95,000                           | 3.3%                                       |
| PULL CART RENTALS                 | 771                                  | 900                              | 204                          | 16.7%                                 | 500                              | -44.4%                                     |
| TOURNAMENT FEES                   | -                                    | -                                | 125                          | N/A                                   | -                                | N/A  |
| CITY CHAMPIONSHIP TOURNAMENT      | 19,875                               | 20,000                           | 19,752                       | 0.6%                                  | 20,000                           | 0.0%                                       |
| LOCKER RENTAL & CLUB STORAGE      | -                                    | 1,000                            | 711                          | N/A                                   | 1,000                            | 0.0%                                       |
| GOLF CLUB RENTAL                  | 2,020                                | 1,000                            | 689                          | -50.5%                                | 1,000                            | 0.0%                                       |
| MISCELLANEOUS                     | 72                                   | -                                | 553                          | N/A                                   | 250                              | N/A  |
| CONCESSION CART REVENUE           | 29,583                               | 28,000                           | 25,866                       | -5.4%                                 | 30,000                           | 7.1%                                       |
| GPS RENTAL REVENUE                | -                                    | -                                | -                            | N/A                                   | -                                | N/A  |
| MISCELLANEOUS REVENUE             | 535                                  | -                                | -                            | N/A                                   | 400                              | N/A  |
| GOLF COURSE                       | 973,506                              | 911,900                          | 864,551                      | -6.3%                                 | 1,022,350                        | 12.1%                                      |
| IF TRSF GENERAL FUND - OPERATIONS | 397,777                              | 549,303                          | 400,000                      | 38.1%                                 | 589,336                          | 7.3%                                       |
| IF TRSF GENERAL FUND - CAPITAL    | -                                    | -                                | -                            | N/A                                   | -                                | N/A  |
| IF TRSF RIVERBOAT FUND            | 250,000                              | 100,000                          | 100,000                      | -60.0%                                | 200,000                          | 100.0%                                     |
| TOTAL TRANSFERS                   | 647,777                              | 649,303                          | 500,000                      | 0.2%                                  | 789,336                          | 21.6%                                      |
| NONREVENUE RECEIPTS               | 647,777                              | 649,303                          | 500,000                      | 0.2%                                  | 789,336                          | 21.6%                                      |
| EXCESS OF REV OVER/UNDER EXP      | (60,272)                             | -                                | -                            | N/A                                   | -                                | N/A  |
| NON-OPERATING REVENUE             | (60,272)                             | -                                | -                            | N/A                                   | -                                | N/A  |
| GOLF COURSE FUND                  | \$ 1,561,868                         | \$ 1,562,003                     | \$ 1,365,214                 | 0.0%                                  | \$ 1,812,486                     | 16.0%                                      |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|                                    | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/1/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted'15 |
|------------------------------------|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>REVENUES</b>                    |                                      |                                  |                              |                                       |                                  |  |
| <b>FUND: 403 MALLARD COVE</b>      |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 09 COMMUNITY SERVICES</b> |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 03 GOLF COURSE</b>         |                                      |                                  |                              |                                       |                                  |  |
| Salaries/ Wages/ OT                | \$ 521,240                           | \$ 546,600                       | \$ 448,807                   | 4.9%                                  | \$ 579,300                       | 6.0%                                       |
| Fringe Benefits                    | 122,491                              | 152,300                          | 99,050                       | 24.3%                                 | 148,300                          | -2.6%                                      |
| General Operating Services         | 6,960                                | 11,000                           | 5,749                        | 58.0%                                 | 11,100                           | 0.9%                                       |
| Insurance - Property, AL, GL, WC   | 35,522                               | 39,153                           | 40,537                       | 10.2%                                 | 41,036                           | 4.8%                                       |
| Maintenance & Rentals              | 191,738                              | 184,900                          | 149,029                      | -3.6%                                 | 191,100                          | 3.4%                                       |
| Utilities                          | 55,453                               | 54,000                           | 43,440                       | -2.6%                                 | 58,600                           | 8.5%                                       |
| Contractual Services & Projects    | 21,843                               | 22,000                           | 21,826                       | 0.7%                                  | 31,000                           | 40.9%                                      |
| General Supplies                   | 125,903                              | 146,950                          | 110,369                      | 16.7%                                 | 154,950                          | 5.4%                                       |
| Automotive Supplies & Gasoline     | 25,296                               | 26,900                           | 18,841                       | 6.3%                                  | 28,500                           | 5.9%                                       |
| Materials & Equipment              | 175,558                              | 176,500                          | 150,878                      | 0.5%                                  | 196,100                          | 11.1%                                      |
| Major Acquisitions & Improvements  | -                                    | 40,500                           | 39,172                       | N/A                                   | 105,500                          | 160.5%                                     |
| Special Current Charges            | 70,110                               | 61,200                           | 41,548                       | -12.7%                                | 67,000                           | 9.5%                                       |
| Total operating expenses           | <u>1,352,114</u>                     | <u>1,462,003</u>                 | <u>1,169,246</u>             | 8.1%                                  | <u>1,612,486</u>                 | 10.3%                                      |
| Capital Expenses                   | 38,327                               | 100,000                          | 3,223                        | 160.9%                                | 200,000                          | 100.0%                                     |
| Capitalization of Fixed Assets     | (38,292)                             | -                                | -                            | 100.0%                                | -                                | N/A  |
| Depreciation Expense               | <u>209,723</u>                       | <u>-</u>                         | <u>-</u>                     | -100.0%                               | <u>-</u>                         | N/A  |
| <br>MALLARD COVE                   | <br><u>\$ 1,561,872</u>              | <br><u>\$ 1,562,003</u>          | <br><u>\$ 1,172,470</u>      | <br>0.0%                              | <br><u>\$ 1,812,486</u>          |  |

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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 2014 - 2015 ANNUAL BUDGET**

**INTERNAL SERVICE FUND SUMMARY**

|  | <u>Risk<br/>Management</u> | <u>Employee<br/>Health</u> | <u>Total</u>          |
|--|----------------------------|----------------------------|-----------------------|
| <b>Revenues:</b>                             |                            |                            |                       |
| Charges for services                         | \$ 7,156,543               | \$ 7,330,000               | \$ 14,486,543         |
| Use of money and property                    | 13,000                     | 125,000                    | 138,000               |
| Total operating revenues                     | <u>7,169,543</u>           | <u>7,455,000</u>           | <u>14,624,543</u>     |
| <b>Expenditures:</b>                         |                            |                            |                       |
| General Services                             | <u>8,903,857</u>           | <u>7,576,300</u>           | <u>16,480,157</u>     |
| Total operating expenditures                 | <u>8,903,857</u>           | <u>7,576,300</u>           | <u>16,480,157</u>     |
| <b>Other financing sources:</b>              |                            |                            |                       |
| Operating transfers to General Fund          | -                          | -                          | -                     |
| Trsfr from General Fund - Lawsuit Settlement | <u>709,797</u>             | <u>-</u>                   | <u>709,797</u>        |
| Total transfers                              | <u>709,797</u>             | <u>-</u>                   | <u>709,797</u>        |
| Net Income (loss)                            | <u>\$ (1,024,517)</u>      | <u>\$ (121,300)</u>        | <u>\$ (1,145,817)</u> |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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                     | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|---------------------------------|-----------------------|--------------------------|--------------------------|
| Accident reports/investigations | 300                   | 310                      | 200                      |
| Claims                          | 144                   | 140                      | 100                      |
|                                 |                       |                          |                          |
|                                 |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

| Total Personnel Count | Actual<br>Fiscal Year<br>2012-2013 | Adopted<br>Budget<br>2013-2014 | Adjusted<br>Budget<br>2013-2014 | Adopted<br>Budget<br>2014-2015 | % Change<br>From 2014<br>Adopted |
|-----------------------|------------------------------------|--------------------------------|---------------------------------|--------------------------------|----------------------------------|
| Risk Management       | 7                                  | 7                              | 7                               | 7                              | 0.0%                             |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|  | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/2/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted'15 |
|--|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 501 RISK MANAGEMENT FUND</b>                    |                                      |                                  |                              |                                       |                                  |  |
| <b>Operating Revenues:</b>                               |                                      |                                  |                              |                                       |                                  |  |
| Services Provided  | \$ 6,429,960                         | \$ 6,815,755                     | \$ 6,815,755                 | 6.0%                                  | \$ 7,156,543                     | 5.0%                                       |
| Internal Services  | 6,429,960                            | 6,815,755                        | 6,815,755                    | 6.0%                                  | 7,156,543                        | 5.0%                                       |
| Refund State Insurance                                   | 93,911                               | -                                | -                            | -100.0%                               | -                                | N/A  |
| Misc. Insurance Claims                                   | -                                    | -                                | -                            | N/A                                   | -                                | N/A  |
| Subrogation  | 96,709                               | 3,000                            | -                            | -96.9%                                | 3,000                            | 0.0%                                       |
| Insurance revenue  | 190,620                              | 3,000                            | -                            | -98.4%                                | 3,000                            | 0.0%                                       |
| Total Use of Money and Property                          | 190,620                              | 3,000                            | -                            | -98.4%                                | 3,000                            | 0.0%                                       |
| Total Operating Revenue                                  | 6,620,580                            | 6,818,755                        | 6,815,755                    | 3.0%                                  | 7,159,543                        | 5.0%                                       |
| <b>Expenses:</b>   |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 10 GENERAL SERVICES</b>                         |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 06 RISK MANAGEMENT</b>                           |                                      |                                  |                              |                                       |                                  |  |
| Salaries/ Wages/ OT                                      | 372,894                              | 416,900                          | 316,785                      | 11.8%                                 | 423,100                          | 1.5%                                       |
| Fringe Benefits  | 118,362                              | 129,500                          | 92,515                       | 9.4%                                  | 136,050                          | 5.1%                                       |
| General Operating Services                               | 3,258                                | 5,850                            | 2,273                        | 79.6%                                 | 6,150                            | 5.1%                                       |
| Insurance - Property, AL, GL, WC                         | 1,609,100                            | 1,661,000                        | 1,568,327                    | 3.2%                                  | 1,756,000                        | 5.7%                                       |
| Maintenance & Rentals                                    | 693                                  | 3,050                            | 5,107                        | 340.1%                                | 5,650                            | 85.2%                                      |
| Utilities  | 2,109                                | 3,500                            | 1,795                        | 66.0%                                 | 3,500                            | 0.0%                                       |
| General Supplies   | 1,901                                | 2,150                            | 941                          | 13.1%                                 | 2,450                            | 14.0%                                      |
| Automotive Supplies & Gasoline                           | 6,566                                | 5,750                            | 3,712                        | -12.4%                                | 6,250                            | 8.7%                                       |
| Materials & Equipment                                    | 2,722                                | 7,450                            | 34                           | 173.7%                                | 8,100                            | 8.7%                                       |
| Major Acquisitions & Improvements                        | -                                    | -                                | -                            | N/A                                   | 20,000                           | N/A  |
| Special Current Charges                                  | 2,476,915                            | 4,488,000                        | 694,312                      | 81.2%                                 | 4,407,000                        | -1.8%                                      |
| Firefighter /Police lawsuit settlement                   | -                                    | -                                | -                            | N/A                                   | 2,129,607                        | N/A  |
| Total operating expenses                                 | 4,594,520                            | 6,723,150                        | 2,685,801                    | 46.3%                                 | 8,903,857                        | 32.4%                                      |
| Operating income   | 2,026,060                            | 95,605                           | 4,129,954                    | -95.3%                                | (1,744,314)                      | -1924.5%                                   |
| <b>Nonoperating Revenues:</b>                            |                                      |                                  |                              |                                       |                                  |  |
| Interest on Investments                                  | 4,535                                | 1,000                            | 9,217                        | -77.9%                                | 5,000                            | 400.0%                                     |
| Demand Deposit Accounts                                  | 8,482                                | 7,000                            | 3,829                        | -17.5%                                | 5,000                            | -28.6%                                     |
| Unrealized Gain/Loss on Investments                      | (2,956)                              | -                                | -                            | 100.0%                                | -                                | N/A  |
| Interest earnings  | 10,061                               | 8,000                            | 13,046                       | -20.5%                                | 10,000                           | 25.0%                                      |
| Interfund transfers - General Fund - Claims              | 400,000                              | -                                | -                            | -100.0%                               | -                                | N/A  |
| Interfund transfers - General Fund-Firefighter's lawsuit | -                                    | -                                | -                            | N/A                                   | 709,797                          | N/A  |
| Total transfers  | 400,000                              | -                                | -                            | -100.0%                               | 709,797                          | N/A  |
| Change in net assets                                     | 2,436,121                            | 103,605                          |                              |                                       | (1,024,517)                      | -1088.9%                                   |
| Net assets - beginning of fiscal year                    | 2,031,662                            | 4,467,783                        |                              |                                       | 4,571,388                        | 2.3%                                       |
| Net assets - ending of fiscal year                       | \$ 4,467,783                         | \$ 4,571,388                     |                              |                                       | \$ 3,546,871                     | -22.4%                                     |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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                     | 2012 – 2013<br>Actual | 2013 – 2014<br>Estimated | 2014 – 2015<br>Estimated |
|---------------------------------|-----------------------|--------------------------|--------------------------|
| Accident reports/investigations | 330                   | 300                      | 300                      |
| Claims                          | 135                   | 144                      | 140                      |
|                                 |                       |                          |                          |
|                                 |                       |                          |                          |

**AUTHORIZED PERSONNEL:**

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

|  | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Y-T-D<br>FY 2014<br>8/2/2014 | % Change<br>Adopted<br>from<br>Actual | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted'14<br>to<br>Adopted'15 |
|--|--------------------------------------|----------------------------------|------------------------------|---------------------------------------|----------------------------------|--|
| <b>FUND: 503 EMPLOYEE GROUP INSURANCE FUND</b> |                                      |                                  |                              |                                       |                                  |  |
| <b>Operating Revenues:</b>                     |                                      |                                  |                              |                                       |                                  |  |
| Federal - Stimulus Funds                       | \$ -                                 | \$ -                             | \$ -                         | N/A                                   | \$ -                             | N/A  |
| Employee Share - Group Health                  | 1,138,833                            | 1,100,000                        | 1,014,470                    | -3.4%                                 | 1,100,000                        | 0.0%                                       |
| Employer Share - Group Health                  | 5,783,852                            | 6,239,300                        | 5,027,070                    | 7.9%                                  | 5,900,000                        | -5.4%                                      |
| Retiree Share - Group Health                   | 316,142                              | 285,000                          | 256,627                      | -9.9%                                 | 300,000                          | 5.3%                                       |
| COBRA Share - Group Health                     | 28,058                               | 30,000                           | 26,687                       | 6.9%                                  | 30,000                           | 0.0%                                       |
| Retiree Medicare - Group Health                | 4,278                                | -                                | 360                          | -100.0%                               | -                                | N/A  |
| Internal Service Charges                       | 7,271,163                            | 7,654,300                        | 6,325,214                    | 5.3%                                  | 7,330,000                        | -4.2%                                      |
| Misc Insurance Refunds                         | 175,929                              | 150,000                          | 105,982                      | -14.7%                                | 125,000                          | -16.7%                                     |
| Operating Income                               | 7,447,092                            | 7,804,300                        | 6,431,196                    | 4.8%                                  | 7,455,000                        | -4.5%                                      |
| <b>Expenses:</b>                               |                                      |                                  |                              |                                       |                                  |  |
| <b>DEPT: 10 GENERAL SERVICES</b>               |                                      |                                  |                              |                                       |                                  |  |
| <b>DIV: 08 EMPLOYEE GROUP INSURANCE</b>        |                                      |                                  |                              |                                       |                                  |  |
| Salaries and Fringe Benefits                   | 43,701                               | 45,000                           | 62,500                       | 3.0%                                  | 85,350                           | 89.7%                                      |
| Insurance - Property, AL, GL, WC               | 487,658                              | 510,000                          | 432,366                      | 4.6%                                  | 540,225                          | 5.9%                                       |
| Contractual Services                           | 22,785                               | 25,000                           | 32,923                       | 9.7%                                  | 35,000                           | 40.0%                                      |
| Material & Supplies                            | -                                    | -                                | 301                          | N/A                                   | 400                              | N/A  |
| Special Current Charges                        | 5,980,266                            | 6,965,850                        | 3,233,494                    | 16.5%                                 | 6,915,325                        | -0.7%                                      |
| Total operating expenses                       | 6,534,410                            | 7,545,850                        | 3,761,584                    | 15.5%                                 | 7,576,300                        | 0.4%                                       |
| Operating income                               | 912,682                              | 258,450                          | 2,669,612                    | -71.7%                                | (121,300)                        | -146.9%                                    |
| <b>Nonoperating Revenues/Expenses:</b>         |                                      |                                  |                              |                                       |                                  |  |
| Interest on Investments                        | 16,250                               | 4,000                            | 21,293                       | -75.4%                                | 10,000                           | 150.0%                                     |
| Demand Deposit Accounts                        | 3,414                                | 3,000                            | 1,683                        | -12.1%                                | 2,000                            | -33.3%                                     |
| Unrealized Gain/Loss on investments            | (12,655)                             | -                                | -                            | 100.0%                                | -                                | N/A  |
| Interest earnings                              | 7,009                                | 7,000                            | 22,976                       | -0.1%                                 | 12,000                           | 71.4%                                      |
| Transfer to General Fund                       | (750,000)                            | (750,000)                        | (550,000)                    | 0.0%                                  | -                                | 100.0%                                     |
| Change in net assets                           | 169,691                              | (484,550)                        |                              |                                       | (109,300)                        | 77.4%                                      |
| Net assets - beginning of fiscal year          | 5,307,764                            | 5,477,455                        |                              |                                       | 4,992,905                        | -8.8%                                      |
| Net assets - ending of fiscal year             | \$ 5,477,455                         | \$ 4,992,905                     |                              |                                       | \$ 4,883,605                     | -2.2%                                      |

# **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 2014-2020**

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

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

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**CAPITAL BUDGET**

The City of Lake Charles Capital Budget section includes the fiscal year 2015 Annual Appropriations Budget, the Impact of Capital Improvements on Operating Budget Statement, the Department Capital Outlay Summary, and the Five Year Capital Improvement Plan. These plans set forth proposed expenditures for constructing, maintaining, upgrading, expanding and replacing the city's facilities, equipment and infrastructure.

Projects included are typically major expenditures. They can be either infrequent projects or systematic improvements, such as street overlays. Regular street maintenance is not considered a capital improvement nor is routine maintenance of city facilities. These and other maintenance items will not be found in this section, rather they are funded, scheduled and completed within the Operating Budget section of this budget document.

**Five Year Capital Improvement Plan**

The Five Year Capital Improvement Plan identifies current as well as long term plans for the City of Lake Charles. Rather than a schedule of expenditures, it serves as a planning document and a tool to accomplish the adopted goals and policies of the City Council and current administration.

Projects are developed through the course of the fiscal year. The process involves council, citizens, and staff proposing needed projects. Staff then coordinates the project with other related projects, conducts reviews for compatibility with the City's goals, identifies funding sources and develops a project schedule. Projects are reviewed and graded. Completed projects are removed, new projects are proposed, and scheduled projects move forward in the plan or out to later years. The timing of the project is dependent upon the current conditions, need/use of the facility (or infrastructure) and funding availability.

After the plan has been reviewed and developed by staff, the next step is to submit it to the Planning Commission by June 15 of each year. The plan must be approved by the Commission by July 15. The plan is then included in the annual Operating and Capital Budget and is approved by the City Council along with the entire budget contained in this document.

**Capital Budget Authorization Schedule, Capital Project Funds and Related Sources**

The Capital Budget Authorization Schedule is the annual appropriations of funds for capital projects. This schedule is developed based on the Category A projects that have been identified in the Five Year Capital Improvement Plan. Category A includes projects that will be funded in the first or second year of the plan.

The Category A projects are prioritized by each of the responsible departments. The availability of funds is the key factor as to whether a project will be initiated and completed. There are a variety of funding sources available, but these sources are limited in both the amount available and how these funds can be used. Projects can be funded by city, state or federal funds and other inter-agency agreements. City funds legally restricted for capital projects include sales tax and property tax. Portions of gaming funds are also dedicated, depending on annual allocations.

Many projects are on a pay-as-you-go basis and require that funding be accumulated over several years before sufficient funds are available. Most projects are also multi-year projects, with design and construction taking place over several fiscal years. Construction contracts are not entered into unless all funds are available for the project.

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



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

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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. Funding included in the fiscal year 2014 Capital Budget will be used to repair the original boilers at the Civic Center.

Department Capital Outlay Summary

The Department Capital Outlay Summary is the list of vehicle and equipment purchases that were approved for the fiscal year. It also lists major repairs and improvements that are smaller in nature and do not meet the threshold to be considered a capital project. These funds are included in the operating budget of the department, division or fund as listed in the summary.

All items on this list have been specifically justified in writing during the budget process. Rolling stock must identify if it is a new piece of equipment or a replacement. If a replacement, the unit number, age, mileage and other pertinent information is required. This list is used during the year to verify prior to purchasing.

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

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

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

| PROJECT TYPE AND DESCRIPTION                  | BALANCE OF<br>PREVIOUS<br>AUTHORIZATION | NEW<br>AUTHORIZATION<br>2014 - 2015 | CUMULATIVE<br>TOTAL | REMARKS   |
|---|---|-------------------------------------|---------------------|---|
| <b><u>STREETS AND DRAINAGE</u></b>            |   |                                     |                     |   |
| Enterprise Blvd Extension                     | \$ 2,400,000                            | \$ 100,000                          | \$ 2,500,000        | Continuing accumulation                                   |
| City wide striping                            | 565,000                                 | 200,000                             | 765,000             | Continuing program  |
| 6th Avenue - 6th Street to Broad Street       | 600,000                                 | 500,000                             | 1,100,000           | Continuing accumulation                                   |
| Sallier Street - Lake Street to Marine Street | 1,540,000                               | 700,000                             | 2,240,000           | Continuing accumulation - Bond funds available            |
| Prien Lake Road - Cove Lane Area              | 2,600,000                               | 1,000,000                           | 3,600,000           | Continuing accumulation                                   |
| 12th Street - Ryan Street to 1st Avenue       | 400,000                                 | 100,000                             | 500,000             | Continuing accumulation                                   |
| Lakeshore Dr. Traffic Calming                 | 250,000                                 | 100,000                             | 350,000             | Continuing accumulation                                   |
| 1st Avenue Multi Use Trail                    | 928,000                                 | 100,000                             | 1,028,000           | Continuing accumulation                                   |
| N. Booker - Ray to N. Adams                   | 450,000                                 | 100,000                             | 550,000             | New authorization   |
| N. Adams Ph II - N Booker to Hagan            | -                                       | 250,000                             | 250,000             | New authorization   |
| Commercial Street                             | -                                       | 150,000                             | 150,000             | New authorization   |
| CDBG Infrastructure                           | 140,000                                 | 354,926                             | 494,926             | Continuing Program  |
| Sidewalk Repair                               | -                                       | 550,000                             | 550,000             | Continuing Program  |
| Sidewalk Construction                         | 830,000                                 | 250,000                             | 1,080,000           | Continuing Program  |
| Goos Blvd - Harless to Fitzenreiter           | 300,000                                 | 300,000                             | 600,000             | Continuing accumulation                                   |
| Aggregate Road Resurfacing                    | -                                       | 400,000                             | 400,000             | New authorization   |
| Bridge Replacement/Repairs                    | 397,000                                 | 150,000                             | 547,000             | Continuing Program  |
| Miscellaneous Drainage Improvements           | 900,000                                 | (800,000)                           | 100,000             | Reallocation Authorizations                               |
| 10th Street - 8th Ave to 9th Avenue           | -                                       | 650,000                             | 650,000             | New Authorizations  |
| Enterprise Blvd - 5th St to 7th St            | -                                       | 200,000                             | 200,000             | New Authorizations  |
| 700 Block of Adams Street                     | -                                       | 120,000                             | 120,000             | New Authorizations  |
| Goos and Mill Street Intersection             | -                                       | 300,000                             | 300,000             | New Authorizations  |
| 7th and bank Street Intersection              | -                                       | 100,000                             | 100,000             | New Authorizations  |
| 5th Avenue - Alameda & Bancroft               | -                                       | 500,000                             | 500,000             | New Authorizations  |
| Subtotal                                      |   | <u>6,374,926</u>                    |                     |   |
| <b><u>WASTEWATER AND WATER SYSTEMS</u></b>    |   |                                     |                     |   |
| Sewer collection system rehabilitation        | 1,890,000                               | 1,000,000                           | 2,890,000           | Continuing Program  |
| Wastewater System Improvement                 | 1,560,000                               | 2,250,000                           | 3,810,000           | Continuing accumulation/<br>Includes State Capital Outlay |
| Contraband & Lake Sewer Rehabilitation        | 475,000                                 | 700,000                             | 1,175,000           | Continuing accumulation                                   |
| Contraband Forcemain                          | -                                       | 750,000                             | 750,000             | New authorization   |
| Hollyhill Sewer Extension North               | -                                       | 900,000                             | 900,000             | New authorization   |
| E. McNeese Utility Extension Ph I & Ph II     | 320,000                                 | 200,000                             | 520,000             | New authorization   |
| Water System Improvements                     | 1,277,000                               | 2,875,000                           | 4,152,000           | Continuing accumulation                                   |
| Waterline Extensions & Improvements           | 280,000                                 | 700,000                             | 980,000             | Continuing accumulation                                   |
| Offsite Water Well for SW Treatment Facility  | -                                       | 234 750,000                         | 750,000             | New authorization   |
| Nelson Road Booster Station                   | -                                       | 1,900,000                           | 1,900,000           | New authorizations/<br>Includes State Capital Outlay      |
| Hollyhill Water Extension North               | -                                       | 300,000                             | 300,000             | New authorization   |
| Subtotal                                      |   | <u>12,325,000</u>                   |                     |   |

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

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

| <b>PROJECT TYPE AND DESCRIPTION</b>             | <b>BALANCE OF<br/>PREVIOUS<br/>AUTHORIZATION</b> | <b>NEW<br/>AUTHORIZATION<br/>2014 - 2015</b> | <b>CUMULATIVE<br/>TOTAL</b> | <b>REMARKS</b>  |
|---|--|--|-----------------------------|---|
| <b><u>COMMUNITY SERVICES AND RECREATION</u></b> |  |  |                             |   |
| Improvements of various recreation sites        | 290,000  | 200,000                                      | 490,000                     | Continuing accumulation                                   |
| Huber Park Community Center                     | -  | 100,000                                      | 100,000                     | New authorization   |
| Veteran's Memorial Park                         | -  | 50,000                                       | 50,000                      | New authorization   |
| Lakefront/Downtown Streetscape                  | 3,970,000  | 500,000                                      | 4,470,000                   | Continuing accumulation                                   |
| Tuten Park                                      | 180,000  | 50,000                                       | 230,000                     | Continuing accumulation                                   |
| Riverside Park                                  | 355,000  | 200,000                                      | 555,000                     | Continuing accumulation/<br>Includes State Capital Outlay |
| Civic Center                                    | 914,000  | 800,000                                      | 1,714,000                   | Continuing accumulation                                   |
| Mallard Cove Improvements                       | 345,000  | 200,000                                      | 545,000                     | Continuing accumulation                                   |
| Transit Passenger Shelters                      | 60,350   | 50,000                                       | 110,350                     | New FTA authorizations                                    |
| Transit Bus Wash & Security Equipment           | 771,509  | 191,163                                      | 962,672                     | Continuing accumulation                                   |
| Transit Bus Purchase                            | 161,500  | 413,236                                      | 574,736                     | Continuing accumulation                                   |
| Subtotal  |  | <u>2,754,399</u>                             |                             |   |
| <b><u>GENERAL GOVERNMENT AND OTHER</u></b>      |  |  |                             |   |
| City Hall Improvements                          | 530,000  | 100,000                                      | 630,000                     | Continuing accumulation                                   |
| Fire Truck Acquisition                          | -  | 600,000                                      | 600,000                     | Continuing accumulation                                   |
| City Wide Alarm System Improvements             | 134,000  | 125,000                                      | 259,000                     | Continuing accumulation                                   |
| 1911 City Hall Improvements                     | 250,000  | 150,000                                      | 400,000                     | Continuing accumulation                                   |
| Police Department Building Purchase/Renovations | 70,000   | 100,000                                      | 170,000                     | Continuing accumulation                                   |
| Technology Upgrades                             | 448,000  | 500,000                                      | 948,000                     | New Authorization   |
| Capital Contingency Fund                        | 2,045,000  | 129,978                                      | 2,174,978                   | Continuing accumulation                                   |
| Subtotal  |  | <u>1,704,978</u>                             |                             |   |
| <b>Total all Projects</b>                       |  | <u><b>\$ 23,159,303</b></u>                  |                             |   |
| <b><u>DEBT SERVICE REQUIREMENTS</u></b>         |  |  |                             |   |
| 2007 Bond Issue debt service requirement        | -  | 843,695                                      |                             |   |
| 2010 Bond Issue debt service requirement        | -  | 1,286,327                                    |                             |   |
| <b>Total all Debt Service Requirements</b>      |  | <u><b>\$ 2,130,022</b></u>                   |                             |   |
| <b>Total 2014-15 authorization</b>              |  | <u><b>\$ 25,289,325</b></u>                  |                             |   |

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

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

| <b>PROJECT TYPE AND FINANCING SOURCE</b>         | <b>TOTAL 2014-2015<br/>AUTHORIZATIONS</b> |
|--|---|
| <b><u>Streets and Drainage</u></b>               |   |
| Ten-Year Sales Tax - 0.28%                       | \$ 4,169,978                              |
| Transfer from Riverboat Gaming Fund:             |   |
| General Capital Projects                         | 1,525,022                                 |
| Community Development Fund                       | 354,926                                   |
| Local Revenue - CPPJ Trust Fund                  | 325,000                                   |
| Subtotal   | <u>6,374,926</u>                          |
| <b><u>Sewerage and Water Systems</u></b>         |   |
| Transfer from Riverboat Gaming Fund:             |   |
| General Capital Projects                         | \$ 800,000                                |
| Transfer from Waste Water Fund                   | 4,000,000                                 |
| State Revenue - FP&C Capital Outlay              | 2,000,000                                 |
| Water Fund Balance                               | 5,000,000                                 |
| Water Capital Improvement Fee                    | 525,000                                   |
| Subtotal   | <u>12,325,000</u>                         |
| <b><u>Community Services and Recreation</u></b>  |   |
| Transfer from Riverboat Gaming Fund:             |   |
| General Capital Projects                         | \$ 520,000                                |
| Mallard Cove Capital contribution                | 200,000                                   |
| Civic Center Capital contribution                | 200,000                                   |
| Civic Center Fund Balance                        | 600,000                                   |
| State Revenue - FP&C Capital Outlay              | 100,000                                   |
| Federal Transit Administration                   | 654,399                                   |
| State revenue - video poker taxes                | 480,000                                   |
| Subtotal   | <u>2,754,399</u>                          |
| <b><u>General Government and Other</u></b>       |   |
| Transfer from Riverboat Gaming Fund              | \$ 1,704,978                              |
| Subtotal   | <u>1,704,978</u>                          |
| <b><u>Debt Service Requirements</u></b>          |   |
| Ten-Year Sales Tax - 0.28%                       | \$ 2,130,022                              |
| Subtotal   | <u>2,130,022</u>                          |
| <b>TOTAL FINANCING SOURCES</b>                   | <b><u>\$ 25,289,325</u></b>               |
| <b><u>SUMMARIZED TOTAL FINANCING SOURCES</u></b> |   |
| Ten-Year Sales Tax - 0.28%                       | \$ 6,300,000                              |
| Riverboat Gaming transfers Capital               | 4,550,000                                 |
| Riverboat Gaming transfers Mallard Cove          | 200,000                                   |
| Riverboat Gaming transfers Civic Center          | 200,000                                   |
| Waste Water transfer                             | 4,000,000                                 |
| Water Fund Balance                               | 5,000,000                                 |
| Water Capital Improvement Fee                    | 525,000                                   |
| Civic Center Fund Balance                        | 600,000                                   |
| Transit Fund Balance                             | 110,219                                   |
| Federal Transit Administration                   | 544,180                                   |
| Community Development Fund                       | 354,926                                   |
| State Revenue - video poker                      | 480,000                                   |
| State Revenue - FP&C Capital Outlay              | 2,100,000                                 |
| Local Revenue - CPPJ Trust Fund                  | 325,000                                   |
| <b>TOTAL FINANCING SOURCES</b>                   | <b><u>\$ 25,289,325</u></b>               |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 – 2015 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 2014-2015 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.

- Wastewater System Line and Facility Improvements (unexpended balances)
- City Wide Street Paving/Reconstruction (Lake Street Phase 2, Lisle Peters Road, Pear Street, Common Street, Holmes Street, Hagan Street, Lake Street Phase II, Arterial Street Accumulation, Miscellaneous Minor Streets, Lakeshore Drive Traffic Calming, Asphalt Overlays, Colleta, Cline and Blake Streets)
- I-10 Access Engineering – unexpended balance
- Various Intersection Improvements – (unexpended balances, including Lake Street and 18<sup>th</sup> Street)
- Lake Street and Power Center Parkway Sidewalks
- Interstate Lighting
- Highway 385 Pedestrian and Bike Trail
- Christmas Lighting
- Safe Routes to School and School Zone Improvements
- City Wide Utility Specifications
- Downtown Area Improvements
- Wetlands Center
- Recreation Centers Restrooms
- New City Hall Reserve
- Public Service Facilities
- Public Work Facility
- Central School Repairs/Renovations
- Bond Project Reserve

**Enterprise Fund Capital Projects**

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

**Bond Issue Projects**

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

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

Bond issue projects information continued on next page.

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 - 2015 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 2014-2015. 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<br/>Authorizations<br/>as of 8/7/2013</b> |
|---|---|
| <b><u>Local Road Improvement Projects from Bond Funds</u></b>                 | \$ 821,040  |
| Sallier to Ryan Street  | 780,204   |
| Lake Street - reallocate funds back to Sallier                                | (534,604)   |
| McNeese Street Extension - reallocate funds back to Sallier                   | (245,600)   |
| <b><u>Utility Improvements Wastewater and Water from Bond Funds</u></b>       | 1,584,911   |
| <b><u>Water Projects</u></b>  |   |
| E McNeese Street Extension  |   |
| W Prien Lake Road and Holly Hill Looping                                      |   |
| <b><u>Sewer Projects</u></b>  |   |
| Henderson Bayou Rd - Ihles Rd to end  |   |
| Lisle Peters Road   |   |
| 5th Avenue - Bankroft to Prejean  |   |
| Casino Development  |   |
| Sugarloaf Lift Station  |   |
| Small Bayou Force Main  |   |
| Gray Market Drive   |   |
| <b><u>City Park Development Program Phase I &amp; II - bond proceeds</u></b>  | 349,940   |
| <b><u>Downtown/Lakefront Development Phase I &amp; II - bond proceeds</u></b> | 370,368   |
| <b><u>Economic Development Phase I and II - bond proceeds</u></b>             | 2,000,000   |
| Casino Development  |   |
| <b>Total bond projects remaining authorizations</b>                           | <b>\$ 5,126,259</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 2013 – 2014 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 for primarily for capital investment rather than recurring operational costs. Since 2010, a portion of the revenues have been used to fund capital equipment in the General Fund.

**COMMUNITY DEVELOPMENT FUND**

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

**WASTE WATER TRANSFERS**

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

**GENERAL FUND TRANSFERS**

Such transfers may be budgeted for specific capital projects which support general government operations, or for which other sources of capital funding are inadequate or unavailable. The General Fund supports the major portion of on-going City operations, and has relatively limited capacity to provide additional funding for capital projects.

**WATER CAPITAL IMPROVEMENT FEE**

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

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

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**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.

**STATE REVENUE – CAPITAL OUTLAY FUNDS**

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

**OTHER INTERGOVERNMENTAL REVENUE SOURCES**

These may include a variety of project grants or funding commitments which may be obtained from other governments for specific City projects. Such sources are usually restricted to funding a portion of specified project costs, and their inclusion as Capital Budget financing sources is dependent on approved grants or likely approvals of pending requests.

**CAPITAL PROJECTS FUND BALANCE**

This consists of previous years' Capital Projects Fund revenues which may be utilized for new or increased project authorizations in the Proposed Capital Budget. Such revenues consist primarily of interest earnings, which are not utilized for new capital project authorizations until the fiscal year following their receipt. Unexpended balances remaining from completed or closed project authorizations may also be retained within the Capital Projects Fund and utilized for new projects in subsequent years.



**CITY OF LAKE CHARLES  
FISCAL YEAR 2013 – 2014 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 2014 authorization will have very little operational impact because most are existing roads in need of repair. The maintenance costs for these roads are currently budgeted through the Department of Public Works operating budget, and these improvements should reduce the maintenance needs in the Street Division. The improvements to the striping of streets, intersection improvements and sidewalk repairs and construction should make the streets safer.

- **Sewerage and Water Systems**

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

The annual appropriation for sewer collection line repairs is needed to minimize the maintenance cost of such lines, which are accounted for in the Wastewater Fund. A minimum of \$900,000 is appropriated from the operating funds of the Wastewater Fund each year.

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

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

- **Community Services and Recreation**

Projects are funded primarily through gaming funds.

The annual appropriation for the various recreation sites is needed to cover major repairs and improvements and generally does not have an economic impact on the operational budget of the Recreation Fund.

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

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

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

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- General Government and Others

These projects are funded primarily through gaming funds.

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

Fire truck acquisitions are funded on an annual basis with the goal of replacing units in a manner that funds them within a useful life cycle. The maintenance costs for fire trucks are accounted for in the Fire Department of the General Fund. The truck included in the current budget is a replacement of an older truck.

All other projects listed in this category could be classified as major improvements/maintenance to city facilities that are larger in nature than is customarily accounted for as maintenance within the operating funds.

- Bond Capital Projects

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

- Local and State Road Projects

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

- Utility Improvements from Wastewater and Water Projects

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

- Downtown Development Projects

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

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

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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.

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

The City operates a Vehicle Maintenance Garage that is a separate division which is budgeted in the General Fund Public Works Department. Charges are allocated on a monthly basis to the various city departments for the cost of automotive supplies. Costs that are incurred for automotive maintenance that is done by outside vendors are charged directly to the department when the cost is incurred. A Cost Allocation Plan is done annually, and the indirect costs that are identified for this service are charged to the various funds, primarily the Enterprise Funds.

The City entered into an agreement in FY 2012 with the Calcasieu Parish Sheriff's Office that provides for the maintenance of the Police Department's fleet. The City reimburses the Sheriff's Office for the cost of parts and pays an annual amount of \$55,000 for the cost of a mechanic.

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

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**DEPARTMENTAL CAPITAL OUTLAY SUMMARY**

|  | <u>Budgeted Amount</u> |
|--|------------------------|
| <b><u>HUMAN RESOURCES</u></b>  |                        |
| 1 vehicle  | \$ 15,000              |
| <b><u>FIRE DEPARTMENT</u></b>  |                        |
| 1 3/4 ton pickup truck   | 28,000                 |
| Station 6 roof replacement   | 200,000                |
| Total Fire Department  | <u>228,000</u>         |
| <b><u>POLICE DEPARTMENT</u></b>  |                        |
| updated telephone system   | 100,000                |
| 5 full size V-6 sedan  | 110,000                |
| 6 full size V-8 sedan  | 138,000                |
| 3 full size V-8 crew cab pickup  | 69,000                 |
| 2 full size V-8 SUV  | 64,000                 |
| 1 full size V-8 SUV  | 27,000                 |
| Total Police Department  | <u>508,000</u>         |
| <br>(Note: The Police Department may use funds authorized for vehicles to purchase an additional radio console.) |                        |
| <b><u>PUBLIC WORKS</u></b>   |                        |
| <b><u>GENERAL FUND DIVISIONS</u></b>   |                        |
| <b>Administration:</b>   |                        |
| 1 1/2 ton regular cab pickup with bed cover  | <u>23,000</u>          |
| <b>Streets:</b>  |                        |
| 1 1/2 ton extended cab pickup with tool box  | <u>23,000</u>          |
| <b>Trash:</b>  |                        |
| 1 small tractor with front end loader/enclosed cab   | 44,500                 |
| 1 rear end loader with two tippers   | 159,000                |
| Total Trash  | <u>203,500</u>         |
| <b>Solid Waste:</b>  |                        |
| 2 automated side loaders   | <u>462,000</u>         |
| <b>Building Maintenance:</b>   |                        |
| 2 3/4 ton pickup with utility bed  | <u>68,000</u>          |
| <b>Communication and Traffic:</b>  |                        |
| 1 sign maintenance truck with specialized utility bed  | <u>90,000</u>          |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

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**DEPARTMENTAL CAPITAL OUTLAY SUMMARY**

**Grounds Maintenance:**

|   |                |
|---|----------------|
| 2 3/4 ton crew cab pickup   | 51,000         |
| 1 1/2 ton pickup with tool box                                    | 22,000         |
| 2 3/4 ton crew cab truck with enclosure (camper)                  | 60,000         |
| 5 commercial riding mowers  | 50,000         |
| 1 commercial heavy duty trailer                                   | 15,000         |
| 2 60' propane or commercial riding mowers                         | 27,000         |
| 1 6 yard flat bed dump truck                                      | 74,500         |
| 1 three-wheel street sweeper                                      | 200,000        |
| 1 large 4 x 4 commercial tractor with heavy duty bush hog attach. | 90,000         |
| Total Grounds Maintenance   | <u>589,500</u> |

|                    |                  |
|--------------------|------------------|
| Total Public Works | <u>1,459,000</u> |
|--------------------|------------------|

**PLANNING AND DEVELOPMENT**

**Permits:**

|                |               |
|----------------|---------------|
| 3 used vehicle | <u>60,000</u> |
|----------------|---------------|

**GENERAL GOVERNMENT**

**Administration:**

|                 |               |
|-----------------|---------------|
| 1 vehicle sedan | <u>20,000</u> |
|-----------------|---------------|

**Printing and Communication:**

|  |               |
|--|---------------|
| 1 perforating and auto numbering machine | 8,000         |
| 1 vehicle (SUV)                          | <u>20,000</u> |
| Total Printing and Communication         | <u>28,000</u> |

|                           |                         |
|---------------------------|-------------------------|
| <b>TOTAL GENERAL FUND</b> | <b><u>2,318,000</u></b> |
|---------------------------|-------------------------|

**WASTEWATER FUND**

|   |                |
|---|----------------|
| 2 1/2 ton pickup with tool box                          | 44,000         |
| 1 double axle 18'-20' trailer                           | 15,000         |
| 1 6 yard flatbed dump truck                             | 74,500         |
| 1 trackhoe-10" reach (mini excavator with enclosed cab) | <u>60,000</u>  |
| Total Wastewater Fund                                   | <u>193,500</u> |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

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**DEPARTMENTAL CAPITAL OUTLAY SUMMARY**

**RECREATION FUND**

**Recreation Division:**

|   |                |
|---|----------------|
| 1 15 x 15 utility building              | 40,000         |
| 2 single cab pickup truck               | 46,000         |
| 1 crew cab pickup truck                 | 25,000         |
| 1 sod cutter                            | 5,000          |
| 1 sand pro                              | 7,000          |
| 1 all aluminum tram trailer             | 15,000         |
| 1 ty crop TD 460 large area top dresser | 22,000         |
| 2 60" riding mower with canopy          | 27,000         |
| 3 five roll 15 foot bleachers           | 15,000         |
| 1 stand behind aerator                  | 10,000         |
| 1 10' x 12' rectangular shade system    | 5,000          |
| 1 enclosed trailer                      | 45,000         |
| 1 backhoe/loader with enclosed cab      | 75,000         |
| 1 6 yard flatbed dump truck             | 75,000         |
| 1 vehicle                               | 20,000         |
| major repairs/improvements              | 144,000        |
| Total Recreation Division               | <u>576,000</u> |

**Lakefront/Downtown Development Division:**

|   |                |
|---|----------------|
| 1 SUV   | 23,000         |
| 2 60" riding mower with canopy                | 27,000         |
| 1 golf cart                                   | 6,500          |
| 1 stand behind lawn mower                     | 8,300          |
| Total Lakefront/Downtown Development Division | <u>64,800</u>  |
| Total Recreation Fund                         | <u>640,800</u> |

**WATER FUND**

**Water Business Office:**

|                          |               |
|--------------------------|---------------|
| telephone system upgrade | <u>10,000</u> |
|--------------------------|---------------|

**Water Production and Distribution:**

|   |                |
|---|----------------|
| 1 1/2 ton pickup, regular cab/short wheel base with utility bed | 28,000         |
| 3 1/2 ton pickup, regular cab/short wheel base with tool box    | 66,000         |
| 1 mid size sedan  | 22,000         |
| 1 new trailer for track hoe (18'-20')                           | 10,000         |
| 1 pavement breaker  | 30,000         |
| 1 small track hoe (mini excavator with enclosed cab)            | 60,000         |
| 1 backhoe/loader with enclosed cab                              | 75,000         |
| Total Water Production and Distribution                         | <u>291,000</u> |
| Total Water Fund  | <u>301,000</u> |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

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**DEPARTMENTAL CAPITAL OUTLAY SUMMARY**

**CIVIC CENTER FUND**

|                                     |                |
|-------------------------------------|----------------|
| 1 floor scrubber (vacuum)           | 30,000         |
| 1 floor buffer                      | 7,500          |
| 1 gas powered golf cart             | 5,000          |
| aluminum staging                    | 30,000         |
| smaller spotlights for rooms        | 20,000         |
| new drapes                          | 15,000         |
| 1 2014 XL 4 x 2 F150 supercab truck | 23,000         |
| Total Civic Center Fund             | <u>130,500</u> |

**GOLF COURSE FUND**

|  |                |
|--|----------------|
| 1 pull behind spreader                 | 7,500          |
| 1 beverage utility cart                | 6,500          |
| 1 driving range utility cart           | 8,500          |
| 1 18'-20' trailer with lift            | 12,000         |
| 1 barbecue pit gas/charcoal            | 5,000          |
| 1 backhoe for tractor (attachment)     | 17,500         |
| 1 utility tractor with frontend loader | 32,500         |
| computers                              | 16,000         |
| Total Golf Course Fund                 | <u>105,500</u> |

**TRANSIT FUND**

|                                  |                |
|----------------------------------|----------------|
| passenger shelters               | 50,000         |
| bus purchase - 35' passenger bus | 413,236        |
| wash rack                        | 191,163        |
| Total Transit Capital Funds      | <u>654,399</u> |

**RISK MANAGEMENT FUND**

|                |               |
|----------------|---------------|
| 1 used vehicle | <u>20,000</u> |
|----------------|---------------|

**POLICE GRANT FUNDS**

|  |                |
|--|----------------|
| 1 tactical protective equipment (75%/25%)      | 65,251         |
| 1 soft body armor (50%/50%)                    | 13,200         |
| 7 laser radar speed measuring device (100%/0%) | 16,605         |
| 1 Harley Davidson motorcycle (100%/0%)         | 23,000         |
| Total Police Grant Funds                       | <u>118,056</u> |

**TOTAL ALL FUNDS**

\$ 4,481,755

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# **FIVE YEAR CAPITAL BUDGET**

# **CITY OF LAKE CHARLES**



## **CAPITAL IMPROVEMENT PROGRAM**

**2014 - 2020**

**CITY OF LAKE CHARLES  
CAPITAL IMPROVEMENT PROGRAM**

| Description  | Projected Costs | Category |
|--|-----------------|----------|
| <b>CAPITAL PROJECTS</b>  |                 |          |
| <b><u>Local Road Improvement Projects from Capital Funds</u></b>               |                 |          |
| <b>Projects currently in design, bid or construction phase:</b>                |                 |          |
| Sale Road - Contraband to Hollyhill (\$3.9m federal funds + \$2.2m city funds) | 6,100,000       | Ongoing  |
| Holmes Street bridge removal   | 500,000         | Ongoing  |
| Vito St- Prater St to Albert St  | 450,000         | Ongoing  |
| Carr St- Vito St to Evans St.  | 113,600         | Ongoing  |
| N. Booker - Ray St to N. Adam  | 550,000         | Ongoing  |
| 6th Ave- Broad St to 3rd St  | 1,107,125       | A        |
| Ph II N. Adams (N. Booker to Hagan)  | 200,000         | A        |
| Goos Blvd (Harless to Fitzenreiter) widening                                   | 600,000         | A        |
| 2nd St (6th Ave to 8th Ave)  | 392,000         | B        |
| Highway St. (171 to M. Grace)  | 202,500         | B        |
| N. Grace St (Medora to Dead End)   | 539,200         | B        |
| N. Grace St (Medora to Poe)  | 298,000         | B        |
| Fitzenreiter Rd. (Simmons St to Dead End) overlay only                         | 208,585         | B        |
| Sale Road (Burton Lane - W. Prien Lake Rd)                                     | 2,850,000       | B        |
| 12th St- Ryan St to Enterprise Blvd  | 6,101,700       | B        |
| Enterprise Blvd - 12th St to Broad St.   | 2,084,800       | B        |
| 18th Street (4th Ave to 7th Ave)   | 2,092,000       | B        |
| 6 Ave (6th St to 3rd St)   | 1,042,000       | C        |
| Lyle Peters Road (Big Lake Rd to Dead End)                                     | 295,035         | C        |
| Ernest Street (Glen to W. 18th)  | 684,800         | C        |
| Common Street (Prien Lake to Alamo)  | 1,498,400       | C        |
| 6th Street (Ford to Kirkman)   | 264,000         | C        |
| Orrin Street (Opelousas to End)  | 960,000         | C        |
| Boston Alley (Broad to Mill)   | 3,088,000       | C        |
| 3rd Street (Hwy 14 to 6th Ave)   | 1,052,000       | C        |
| St. Mary Dr. (Loop to Shattuck)  | 1,805,600       | C        |
| 13 <sup>th</sup> St. (2nd Ave to 3rd Ave)                                      | 660,000         | C        |
| 13 <sup>th</sup> St. (3rd Ave to 4th Ave)                                      | 659,200         | C        |
| 200 Lyons (Jackson to Opelousas)   | 338,000         | C        |
| Griffin St. (Hwy 171 to Simmons)   | 799,200         | C        |
| 1300 Sally Mae (Medora to End)   | 61,275          | C        |
| 2700 Comeaux (N. Grace to End)   | 59,850          | C        |
| Junior Street (Knapp to Theriot)   | 550,000         | C        |
| N. Booker (Ray to Woodring)  | 30,875          | C        |
| Courtney St. (N. Goos to Prater)   | 252,000         | C        |
| 2800 Donatell (Cathy to End)   | 51,300          | C        |
| N. Adams St. (Moeling to Commerical)   | 213,200         | C        |
| N. Adams St. (North of Geiffers)   | 394,000         | C        |
| N. Adams St. (South of Geiffers)   | 170,000         | C        |

**Category Key:**

Ongoing: Design, bid or construction phase  
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B-second through fifth year  
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**CITY OF LAKE CHARLES  
CAPITAL IMPROVEMENT PROGRAM**

| <b>Description</b>  | <b>Projected Costs</b> | <b>Category</b> |
|---|------------------------|-----------------|
| N. Adams St. (Opelousas to End)                               | 194,000                | C               |
| 13 <sup>th</sup> St. (5th Ave to 4th Ave)                     | 1,072,000              | C               |
| Raintree Cove   | 103,090                | C               |
| Commercial St (Booker to Lincoln)                             | 509,200                | C               |
| Carriage Ln   | 98,410                 | C               |
| Commercial St. (Prater to Booker)                             | 524,400                | C               |
| Fitzenreiter Rd. (Hwy 171 to End)                             | 800,000                | C               |
| Morgan & Shaw Street Grein to 6th St)                         | 700,000                | C               |
| Hagan St. (N. Goos to Prater)                                 | 252,000                | C               |
| Commercial St (Lincoln to N. Malcolm)                         | 258,800                | C               |
| River Lane  | 92,560                 | C               |
| Locke Lane (Henderson Bayou to Prien Lake)                    | 154,700                | C               |
| Winnie St. (Sallier to Louie)                                 | 872,000                | C               |
| Park Dr.  | 83,655                 | C               |
| Woodard St. (N. Goos to Pear)                                 | 462,800                | C               |
| Riverside Dr. (Shellbeach to Sallier)                         | 107,250                | C               |
| <b>Increase Capacity or Road Extensions</b>                   |                        |                 |
| W. Prien Lake Rd. - Cove Ln. to Ihles Road                    | 5,900,000              | A/D             |
| Ihles Rd. - W. Prien Lake Rd. to Country Club Rd.             | 4,897,000              | B/D             |
| Lake St. - Waverly to McNeese St.                             | 5,800,000              | B/D             |
| W. Prien Lake Rd. - Cove Lane to Nelson Road                  | 4,233,600              | C/D             |
| Enterprise Boulevard Phase II - Katherine to Fitzenreiter St. | 12,000,000             | C/D             |
| Elliot Rd. - Country Club Rd. to Ham Reid Rd.                 | 2,394,900              | C/D             |
| Lake St - Country Club to Ham Reid                            | 15,823,800             | C/D             |
| <b>Asphalt Overlay - City Wide</b>                            |                        |                 |
| Current overlay package under construction                    | 1,200,000              | Ongoing         |
| Heyd Park Subdivision:  |                        |                 |
| Michael Lane  | 28,275                 | A               |
| Akron St  | 28,275                 | A               |
| Mobile St   | 68,575                 | A               |
| Paris St.   | 56,550                 | A               |
| Guatemala St  | 31,200                 | A               |
| Heyd Ave  | 54,925                 | A               |
| Evangeline St   | 49,075                 | A               |
| N Lincoln (Opelousas to Calcasieu)                            | 71,500                 | A               |
| Calcasieu (Opelousas to Calcasieu)                            | 65,000                 | A               |
| N Jake St (I-10 to Calcasieu)                                 | 36,725                 | A               |
| 6th Street (Kayouchee to McNabb)                              | 41,665                 | A               |
| Malcolm St (Frugé St north to dead end)                       | 39,000                 | A               |
| Louisiana Ave. (McNeese St to End)                            | 85,475                 | A               |
| Shellbeach Dr. Lake to Marine                                 | 500,650                | B               |
| <b>Arterial/collector street repair</b>                       | 1,700,000              | A               |

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**CITY OF LAKE CHARLES  
CAPITAL IMPROVEMENT PROGRAM**

| <b>Description</b>   | <b>Projected Costs</b> | <b>Category</b> |
|--|------------------------|-----------------|
| <b>Intersection Improvements</b>                                       |                        |                 |
| Intersection improvements: (DOTD 80/20 City)                           | 429,000                |                 |
| Lake St. at 18th St. intersection                                      |                        | Ongoing         |
| Kirkman St at Alamo St.  |                        | Ongoing         |
| 5th Ave at Prien Lake Rd.  |                        | Ongoing         |
| Bank St at 7th Street  | 240,000                | Ongoing         |
| 12th St (2nd-4th Ave) corridor and signal impr                         | 300,000                | 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               |
| Ryan St at Sallier/12th St   | 350,000                | B/D             |
| Ryan at Sale St  | 350,000                | B/D             |
| <b><u>City Wide Master Plan - Sidewalks/Trails</u></b>                 |                        |                 |
| <b>CDBG Funds FY13</b>   | 230,000                |                 |
| N. Blake St, West Side (Moeling - Commercial                           |                        | Ongoing         |
| Commercial St - North Side (N. Shattuck St to North Prater St)         |                        | Ongoing         |
| Katherine St., North side (N. Prater to Junior St)                     |                        | Ongoing         |
| Martha St, North and South side (N. Shattuck to N. Prater)             |                        | Ongoing         |
| Medora St, North side (Graham St to MLK Hwy)                           |                        | Ongoing         |
| Fournet St, north side (n. 1st Ave to N Lyons St)                      |                        | Ongoing         |
| CDBG Funds FY 2014 & 2015 (sidewalks and/or asphalt overlay)           | 466,000                | A               |
| <b>City Funds</b>  |                        |                 |
| Sidewalk Repairs - city wide   | 500,000                | Ongoing         |
| Sidewalk New Construction:   |                        |                 |
| Safe routes Barbe Elementry  | 210,000                | Ongoing         |
| Lake St. - W. Sallier South  | 250,000                | Ongoing         |
| Power Center Parkway - Charter school To Charter School                | 50,000                 | 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, Nelson Rd to Weaver Rd (North side)                        | 322,000                | AB              |
| McNeese St, Nelson Rd to Weaver Rd (South side)                        | 720,000                | AB              |
| Nelson Rd - Prien Lake Rd north to Contraband Bayou                    | 102,000                | C               |
| 1st Ave Multi Use Trail - Broad to 12th St (includes state funds)      | 810,000                | Ongoing         |
| 1st Ave Multi Use Trail - Broad to Winterhalter                        | 250,000                | Ongoing         |
| Pedestrian and Bike Trail Phase 2 city-wide                            | 2,000,000              | CD              |

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**CITY OF LAKE CHARLES  
CAPITAL IMPROVEMENT PROGRAM**

| <b>Description</b>  | <b>Projected Costs</b> | <b>Category</b> |
|---|------------------------|-----------------|
| <b><u>Utility Improvements Water and Wastewater from Capital Funds</u></b>                              |                        |                 |
| Golden Nugget Casino<br>\$2M Ec Dev Bond, \$1M Utility Bond and \$4.5M Capital funds for infrastructure | 7,500,000              | Ongoing         |
| <b><u>Water Projects</u></b>  |                        |                 |
| Water line extensions & impro   | 750,000                | A               |
| Expansion of SW Treatment Facility  | 4,800,000              | B               |
| Offsite Water Well for SW Treatment Facility  | 750,000                | B               |
| Booster Station Nelson Rd   | 1,900,000              | B               |
| GH West Water Plant or Center West - replace water well   | 500,000                | B               |
| Hollyhill Road extension Alt 5 or 21B   | 300,000                | B               |
| <b><u>Wastewater Projects</u></b>   |                        |                 |
| Sewer Plant Renovation Plant BC (\$21M DEQ loan )   | 40,000,000             | Ongoing         |
| Transport line  | 14,000,000             | B               |
| Hollyhill Road extension Alt 5 or 21B   | 900,000                | B               |
| Plant D - Phase 2 to enlarge capacity to ease other plants  | 15,000,000             | CD              |
| <b>Line Rehab/Extensions:</b>   |                        |                 |
| City-wide line improvements   | 2,800,000              | Ongoing         |
| <b>Lift stations:</b>   |                        |                 |
| Sale St. & Lake St. Station   | 875,000                | Ongoing         |
| Contraband  | 500,000                | Ongoing         |
| Cline, Colletta, Bank St  | 700,000                | Ongoing         |
| LS Improvements Disaster Recovery Funds:  | 1,970,000              | Ongoing         |
| 7th Avenue; Colletta; Cline; Goos; Holly Hill; St. John; Creole   |                        |                 |
| <b><u>Drainage Projects</u></b>   |                        |                 |
| City-wide drainage improvements   |                        |                 |
| 10th St - 8th Ave to 9th Ave (CPPJ Trust Fund 50%)  | 650,000                | Ongoing         |
| 11th Street - 6th Ave to 7th Ave (CPPJ Trust Fund 50%)  |                        | Ongoing         |
| 7th St at Bank St   | 250,000                | Ongoing         |
| Enterprise - 5th St to 7th St   | 200,000                | A               |
| 700 Block of Adams  | 120,000                | A               |
| Goos and Mill intersection  | 300,000                | A               |
| 5th Ave. - Alameda & Bancroft   | 500,000                | B               |
| 7th Ave. - north of 2nd St.   | 350,000                | B               |
| 2nd St. - 8th Ave. to 6th Ave.  | 350,000                | B               |
| 3rd St. - McNabb St. to 6th Ave.  | 350,000                | B               |
| S. Roosevelt  | 350,000                | B               |
| Hagan St  | 300,000                | B               |
| Courtney St   | 300,000                | B               |
| Foster St   | 300,000                | C               |
| Louisiana Ave. (McNeese St to End)  | 350,000                | C               |

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**CITY OF LAKE CHARLES  
CAPITAL IMPROVEMENT PROGRAM**

| <b>Description</b>   | <b>Projected Costs</b> | <b>Category</b> |
|--|------------------------|-----------------|
| <b><u>Recreation Program from Capital Funds</u></b>                                  |                        |                 |
| Recreation facility renovations & improvements - capital project funds               | 450,000                | Ongoing         |
| Huber Park community center  | 200,000                | B/D             |
| Storage facility Goodman Road  | 200,000                | B               |
| Tuten Park Phase 2   | 100,000                | Ongoing         |
| Riverside Park Phase 2   | 1,000,000              | 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         | 1,300,000              | Ongoing         |
| Site work - National Hurricane Museum Science Center (HUD & State funding)           | 900,000                | Ongoing         |
| Clarence St. Lakeshore to Ryan St. utilities & landscaping augment LA 385 project    | 250,000                | A               |
| Gill St. - Ryan St. to Lakeshore Dr. improvements                                    | 100,000                | A               |
| Ryan St Streetscape Ph II - from Clarence St. to Pithon Coulee Bridge                | 600,000                | A               |
| Lakeshore Drive Traffic Calming  | 350,000                | A               |
| LCCC Electrical upgrades/vendor stations along Lakeshore Drive                       | 100,000                | A               |
| Civic Center Eastside Entrance - lighting, landscaping, fountain upgrade, irrigation | 500,000                | B               |
| Civic Center Westside Festival Plaza -Bord du lac Blvd.                              | 3,300,000              | B               |
| Bord du Lac Park Amphitheatre  | 3,500,000              | B               |
| Lakeshore Drive Calming and Beautification   | 2,200,000              | B               |
| Mill St. connector including storm drainage  | 5,000,000              | C               |
| East Civic Center Dr. - connector  | 1,500,000              | C               |
| <b>Long-range projects:</b>  | <b>35,000,000</b>      |                 |
| North Civic Center Dr. - connector   |                        | C               |
| Tract One A: South Civic Center Dr./ Kirby St. 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>                                |                        |                 |
| <b>Future Projects:</b>  |                        |                 |
| E. McNeese Utility Extensions  | 1,000,000              | Ongoing         |
| National Hurricane Museum  | 5,000,000              | C/D             |
| <b><u>Other City Capital Projects from Capital Funds</u></b>                         |                        |                 |
| <b>Projects currently in design, bid or construction phase:</b>                      |                        |                 |
| Civic Center renovations - theatre, exterior weatherization - CDBG recovery funds    | 3,800,000              | Ongoing         |
| Public Works complex improvements  | 3,200,000              | Ongoing         |

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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>                    |                 |          |
| <b>Projects currently in design, bid or construction phase:</b>                  |                 |          |
| Sallier St.- Lake St. to Marine (Includes \$4.5M city funds + \$5M bond funds)   | 9,500,000       | Ongoing  |
| Sallier St. - Lake St. to Marine (Water & sewer city funds)                      | 1,500,000       | Ongoing  |
| <b><u>Utility Improvements Water and Wastewater from Bond Funds</u></b>          |                 |          |
| <b><u>Water Projects</u></b>   |                 |          |
| <b>Projects currently in design, bid or construction phase:</b>                  |                 |          |
| Highway 14 - McNeese to Farm Road  | 300,000         | Ongoing  |
| McNeese St extension   | 300,000         | Ongoing  |
| <b><u>Wastewater Projects</u></b>  |                 |          |
| <b>Projects currently in design, bid or construction phase:</b>                  |                 |          |
| Henderson Bayou  | 100,000         | Ongoing  |
| Gray Market Dr extension   | 275,000         | Ongoing  |
| 5th Ave. - Bankroft St. to Prejean St.   | 1,000,000       | A        |
| Small Bayou forcemain  | 240,000         | A        |
| Sugarloaf Treatment Plant Diversion  | 337,000         | A        |
| <b><u>City Park Development Program from Bond Funds</u></b>                      |                 |          |
| <b>Future Projects:</b>  |                 |          |
| City Park Program - bond proceeds North Beach (includes \$450,000 Capital funds) | 950,000         | BC       |
| <b>DOTD /OTHER FUNDING SOURCE PROJECTS</b>                                       |                 |          |
| I-10/Ryan St Exit Improvements (DOTD Funded project)                             | 5,000,000       | Ongoing  |
| I210 / Cove Lane area interchange, DOTD 21B Project                              | 80,000,000      | Ongoing  |
| Hollyhill Rd / Prien Lake Rd traffic circle                                      |                 | D        |
| Country Club - Big Lake to Ihles   |                 | C/D      |
| Country Club - Ihles to east of Weaver Rd  |                 | C/D      |
| Country Club - Nelson to Lake St   |                 | C/D      |
| Big Lake Rd - Country Club to Gauthier   |                 | C/D      |
| W. Prien Lake Rd - Contraband Bayou Bridge west to Target Shopping Area          |                 | C/D      |
| Vincent / Ham Reid Extension   |                 | C/D      |

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CITY OF LAKE CHARLES  
CAPITAL IMPROVEMENT PROGRAM  
PROJECTED AVAILABLE FUNDS

| Description   | Projected Available  | Subsequent Years Projections |                      |                      |                      |                      |                      |
|---|----------------------|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|   | 2013-2014            | 2014-2015                    | 2015-2016            | 2016-2017            | 2017-2018            | 2018-2019            | 2019-2020            |
| Sales tax .28% revenue                              | \$ 5,973,072         | \$ 6,152,264                 | \$ 6,336,832         | \$ 6,526,937         | \$ 6,722,745         | \$ 6,857,200         | \$ 6,994,344         |
| Riverboat gaming tax available for Capital Projects | 4,550,000            | 5,141,325                    | 6,169,590            | 6,354,678            | 6,545,318            | 6,676,224            | 6,809,749            |
| Interest earnings                                   | 100,000              | 100,000                      | 100,000              | 100,000              | 100,000              | 100,000              | 100,000              |
| Wastewater Fund transfer                            | 4,000,000            | 3,000,000                    | 2,000,000            | 2,000,000            | 1,000,000            | 2,000,000            | 1,000,000            |
| Facility Renewal Fund                               | 200,000              | -                            | -                    | -                    | -                    | -                    | -                    |
| Capital Improvement Fee - water/wastewater fee      | 480,000              | 510,000                      | 525,300              | 541,059              | 557,291              | 574,009              | 591,230              |
| Water Fund transfer                                 | -                    | 5,000,000                    | 2,000,000            | 1,000,000            | 1,000,000            | 1,000,000            | 1,000,000            |
| Civic Center Capital Fund transfer                  | -                    | 500,000                      | 500,000              | 500,000              | 500,000              | 500,000              | 500,000              |
| Community Development Block Grant Funds             | 323,218              | 354,926                      | 300,000              | 300,000              | 300,000              | 300,000              | 300,000              |
| LA - Video Poker revenue                            | 480,000              | 480,000                      | 480,000              | 480,000              | 480,000              | 480,000              | 480,000              |
| LA Department of Transportation (LTAP Funding)      | 440,000              | -                            | -                    | -                    | -                    | -                    | -                    |
| State of LA - Dept. Culture, Recreation & Tourism   | 150,000              | -                            | -                    | -                    | -                    | -                    | -                    |
| LA Capital Outlay Funds                             | -                    | 2,000,000                    | 2,000,000            | 2,000,000            | -                    | -                    | -                    |
| Safe Routes to School Grant                         | 250,000              | -                            | -                    | -                    | -                    | -                    | -                    |
| Calcasieu Parish Gravity Drainage District #4       | -                    | 325,000                      | -                    | -                    | -                    | -                    | -                    |
| Parish Transportation Fund                          | -                    | -                            | 500,000              | -                    | 500,000              | -                    | 500,000              |
| Capital Project fund balance reserves               | -                    | -                            | -                    | -                    | -                    | -                    | -                    |
| Total   | <u>\$ 16,946,290</u> | <u>\$ 23,563,515</u>         | <u>\$ 20,911,722</u> | <u>\$ 19,802,674</u> | <u>\$ 17,705,354</u> | <u>\$ 18,487,434</u> | <u>\$ 18,275,323</u> |

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# **EXHIBITS**

**SUMMARY OF BUDGETED PERSONNEL AND  
POSITION TOTALS**

**DETAILED PERSONNEL ROSTER**

**GLOSSARY OF TERMS**

**EXHIBIT A – 2014 SWLA PROJECTS REPORT**

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

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

|                                   | BUDGETED<br>2003-2004 |           | BUDGETED<br>2007-2008 |           | BUDGETED<br>2011-2012 |           | BUDGETED<br>2013-2014 |           | ADOPTED<br>2014-2015 |           |
|-----------------------------------|-----------------------|-----------|-----------------------|-----------|-----------------------|-----------|-----------------------|-----------|----------------------|-----------|
|                                   | 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         | 5                     | 0         | 5                     | 0         | 5                    | 0         |
| City Council                      | 1                     | 7         | 1                     | 8         | 1                     | 8         | 1                     | 8         | 1                    | 8         |
| City Marshal                      | 13                    | 0         | 13                    | 0         | 12                    | 0         | 12                    | 0         | 12                   | 0         |
| City Court                        | 15                    | 4         | 16                    | 2         | 16                    | 2         | 16                    | 2         | 16                   | 2         |
| Legal Services                    | 6                     | 2         | 6                     | 3         | 6                     | 3         | 6                     | 3         | 6                    | 3         |
| General Government                | <b>39</b>             | <b>13</b> | <b>40</b>             | <b>13</b> | <b>40</b>             | <b>13</b> | <b>40</b>             | <b>13</b> | <b>40</b>            | <b>13</b> |
| <b>FINANCE</b>                    |                       |           |                       |           |                       |           |                       |           |                      |           |
| Administration Services           | 2                     | 0         | 2                     | 0         | 2                     | 0         | 2                     | 0         | 2                    | 0         |
| Accounting                        | 11                    | 0         | 11                    | 0         | 11                    | 0         | 11                    | 0         | 11                   | 0         |
| Purchasing                        | 5                     | 0         | 5                     | 0         | 5                     | 0         | 5                     | 0         | 5                    | 0         |
| Finance                           | <b>18</b>             | <b>0</b>  | <b>18</b>             | <b>0</b>  | <b>18</b>             | <b>0</b>  | <b>18</b>             | <b>0</b>  | <b>18</b>            | <b>0</b>  |
| <b>HUMAN RESOURCES-TOTAL</b>      | <b>5</b>              | <b>0</b>  | <b>5</b>              | <b>0</b>  | <b>4</b>              | <b>0</b>  | <b>4</b>              | <b>0</b>  | <b>4</b>             | <b>0</b>  |
| <b>FIRE - TOTAL</b>               | <b>176</b>            | <b>0</b>  | <b>190</b>            | <b>0</b>  | <b>182</b>            | <b>0</b>  | <b>182</b>            | <b>0</b>  | <b>182</b>           | <b>0</b>  |
| <b>POLICE</b>                     | 182                   | 0         | 194                   | 0         | 187                   | 0         | 187                   | 0         | 187                  | 0         |
| <b>POLICE - TOTAL</b>             | <b>182</b>            | <b>0</b>  | <b>194</b>            | <b>0</b>  | <b>187</b>            | <b>0</b>  | <b>187</b>            | <b>0</b>  | <b>187</b>           | <b>0</b>  |
| <b>PUBLIC WORKS</b>               |                       |           |                       |           |                       |           |                       |           |                      |           |
| Administration                    | 10                    | 0         | 13                    | 0         | 14                    | 0         | 14                    | 0         | 14                   | 0         |
| Streets                           | 55                    | 0         | 26                    | 0         | 25                    | 0         | 25                    | 0         | 25                   | 0         |
| Recycling/Trash Collection        | 40                    | 0         | 34                    | 0         | 29                    | 0         | 29                    | 0         | 29                   | 0         |
| Solid Waste - General             | 16                    | 0         | 16                    | 0         | 14                    | 0         | 14                    | 0         | 14                   | 0         |
| Vehicle Maintenance               | 26                    | 0         | 24                    | 0         | 24                    | 0         | 24                    | 0         | 24                   | 0         |
| Building Maintenance              | 9                     | 0         | 13                    | 0         | 13                    | 0         | 13                    | 0         | 13                   | 0         |
| Communication & Traffic           | 10                    | 0         | 8                     | 0         | 8                     | 0         | 8                     | 0         | 8                    | 0         |
| Grounds Maintenance               | 0                     | 0         | 32                    | 0         | 30                    | 0         | 30                    | 0         | 30                   | 0         |
| Public Works                      | <b>166</b>            | <b>0</b>  | <b>166</b>            | <b>0</b>  | <b>157</b>            | <b>0</b>  | <b>157</b>            | <b>0</b>  | <b>157</b>           | <b>0</b>  |
| <b>PLANNING &amp; DEVELOPMENT</b> |                       |           |                       |           |                       |           |                       |           |                      |           |
| Planning Administration           | 8                     | 0         | 7                     | 0         | 6                     | 0         | 6                     | 0         | 6                    | 0         |
| Permit Center                     | 12                    | 2         | 14                    | 0         | 11                    | 2         | 12                    | 2         | 12                   | 2         |
| Downtown Development 0713         | 0                     | 0         | 0                     | 0         | 3                     | 0         | 2                     | 0         | 2                    | 0         |
| Planning & Development            | <b>20</b>             | <b>2</b>  | <b>21</b>             | <b>0</b>  | <b>20</b>             | <b>2</b>  | <b>20</b>             | <b>2</b>  | <b>20</b>            | <b>2</b>  |

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

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

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

|                                 | BUDGETED<br>2003-2004 |           | BUDGETED<br>2007-2008 |           | BUDGETED<br>2011-2012 |           | BUDGETED<br>2013-2014 |           | ADOPTED<br>2014-2015 |           |
|---------------------------------|-----------------------|-----------|-----------------------|-----------|-----------------------|-----------|-----------------------|-----------|----------------------|-----------|
|                                 | FT                    | PT        | FT                    | PT        | FT                    | PT        | FT                    | PT        | FT                   | PT        |
| <b>GENERAL FUND CONTINUED</b>   |                       |           |                       |           |                       |           |                       |           |                      |           |
| <b>GENERAL SERVICES</b>         |                       |           |                       |           |                       |           |                       |           |                      |           |
| Administration                  | 8                     | 0         | 8                     | 0         | 6                     | 0         | 4                     | 0         | 4                    | 0         |
| Building Services               | 7                     | 0         | 6                     | 2         | 3                     | 2         | 3                     | 2         | 3                    | 2         |
| Printing Services               | 3                     | 0         | 3                     | 0         | 3                     | 0         | 5                     | 0         | 5                    | 0         |
| Information Systems             | 5                     | 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         | 3                     | 0         | 3                     | 0         | 3                     | 0         | 3                    | 0         |
| General Services                | 24                    | 1         | 25                    | 3         | 19                    | 3         | 19                    | 3         | 19                   | 3         |
| <b>SUBTOTAL-GENERAL FUND</b>    | <b>630</b>            | <b>16</b> | <b>659</b>            | <b>16</b> | <b>627</b>            | <b>18</b> | <b>627</b>            | <b>18</b> | <b>627</b>           | <b>18</b> |
| <b>OTHER FUNDS</b>              |                       |           |                       |           |                       |           |                       |           |                      |           |
| Waste Water (Public Works)      | 59                    | 3         | 64                    | 0         | 65                    | 0         | 65                    | 0         | 65                   | 0         |
| Recreation (Comm. Services)     | 39                    | 0         | 39                    | 0         | 37                    | 0         | 37                    | 0         | 37                   | 0         |
| Recreation (Lakefront/Downtown) | 0                     | 0         | 0                     | 0         | 1                     | 0         | 1                     | 0         | 1                    | 0         |
| Police Grants                   | 10                    | 0         | 0                     | 0         | 2                     | 0         | 2                     | 0         | 2                    | 0         |
| Community Development (Plng)    | 3                     | 0         | 3                     | 0         | 3                     | 0         | 3                     | 0         | 3                    | 0         |
| Americorps Grant (Comm. Ser.)   | 1                     | 0         | 2                     | 0         | 1                     | 0         | 1                     | 0         | 1                    | 0         |
| Transit (Public Works)          | 19                    | 0         | 19                    | 0         | 19                    | 0         | 19                    | 0         | 19                   | 0         |
| Civic Center (Comm. Services)   | 20                    | 1         | 20                    | 1         | 21                    | 0         | 21                    | 0         | 21                   | 0         |
| Golf Course (Comm. Services)    | 15                    | 2         | 15                    | 2         | 10                    | 2         | 10                    | 2         | 10                   | 2         |
| Water Utility (Public Works)    | 56                    | 2         | 56                    | 2         | 55                    | 2         | 55                    | 2         | 55                   | 2         |
| Utility Bus. Office (Finance)   | 12                    | 0         | 12                    | 0         | 12                    | 0         | 12                    | 0         | 12                   | 0         |
| Risk Management (Gen. Serv.)    | 7                     | 0         | 7                     | 0         | 7                     | 0         | 7                     | 0         | 7                    | 0         |
| <b>SUBTOTAL - OTHER FUNDS</b>   | <b>241</b>            | <b>8</b>  | <b>237</b>            | <b>5</b>  | <b>233</b>            | <b>4</b>  | <b>233</b>            | <b>4</b>  | <b>233</b>           | <b>4</b>  |
| <b>TOTAL</b>                    | <b>871</b>            | <b>24</b> | <b>896</b>            | <b>21</b> | <b>860</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 2014 - 2015 ANNUAL BUDGET**

**DETAILED PERSONNEL ROSTER**

| Position Title                  | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Adjusted<br>Budget<br>2013 - 2014 | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted '14<br>to<br>Adopted '15 |
|---------------------------------|--------------------------------------|----------------------------------|-----------------------------------|----------------------------------|--|
| <b>Mayor's Office</b>           |                                      |                                  |                                   |                                  |  |
| Assistant, Administrative       | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| City Administrator              | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Clerk, Administrative III       | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Mayor                           | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Specialist, Project             | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Total                           | 5                                    | 5                                | 5                                 | 5                                | 0.0%   |
| <b>City Council</b>             |                                      |                                  |                                   |                                  |  |
| Clerk of the Council            | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Clerk, Administrative III       | 0.5                                  | 0.5                              | 0.5                               | 0.5                              | 0.0%   |
| Council Person (7 Part-Time)    | 3.5                                  | 3.5                              | 3.5                               | 3.5                              | 0.0%   |
| Total                           | 5                                    | 5                                | 5                                 | 5                                | 0.0%   |
| <b>City Marshal</b>             |                                      |                                  |                                   |                                  |  |
| Assistant, Administrative       | 2                                    | 2                                | 2                                 | 2                                | 0.0%   |
| City Marshal                    | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Marshal, Chief Deputy to        | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Marshal, Deputy I               | 7                                    | 7                                | 6                                 | 6                                | -14.3%                                       |
| Marshal, Deputy II              | 1                                    | 1                                | 2                                 | 2                                | 100.0%                                       |
| Total                           | 12                                   | 12                               | 12                                | 12                               | 0.0%   |
| <b>City Court</b>               |                                      |                                  |                                   |                                  |  |
| City Judge                      | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Clerk, Chief of Civil           | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Clerk, Chief of Violations      | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Clerk, Deputy I                 | 3                                    | 3                                | 5                                 | 5                                | 66.7%  |
| Clerk, Deputy II                | 3                                    | 3                                | 2                                 | 2                                | -33.3%                                       |
| Clerk, Deputy III               | 3                                    | 3                                | 2                                 | 2                                | -33.3%                                       |
| Clerk, Deputy IV                | 2                                    | 2                                | 2                                 | 2                                | 0.0%   |
| Clerk, Judges                   | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Comptroller, City Court         | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Manager, Management Info System | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Total                           | 17                                   | 17                               | 17                                | 17                               | 0.0%   |
| <b>Legal Services</b>           |                                      |                                  |                                   |                                  |  |
| City Prosecutor                 | 0.5                                  | 0.5                              | 0.5                               | 0.5                              | 0.0%   |
| City Prosecutor, Assistant      | 0.5                                  | 0.5                              | 0.5                               | 0.5                              | 0.0%   |
| Clerk, Administrative III       | 0.5                                  | 0.5                              | 0.5                               | 0.5                              | 0.0%   |
| Coordinator, Criminal Office    | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Criminal Assistant I            | 2                                    | 2                                | 2                                 | 2                                | 0.0%   |
| Criminal Assistant II           | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Manager, Criminal Office        | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Secretary, Legal II             | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Total                           | 7.5                                  | 7.5                              | 7.5                               | 7.5                              | 0.0%   |
| <b>Finance Administration</b>   |                                      |                                  |                                   |                                  |  |
| Assistant, Administrative       | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Director, Finance               | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Total                           | 2                                    | 2                                | 2                                 | 2                                | 0.0%   |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

**DETAILED PERSONNEL ROSTER**

| Position Title                       | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Adjusted<br>Budget<br>2013 - 2014 | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted '14<br>to<br>Adopted '15 |
|--------------------------------------|--------------------------------------|----------------------------------|-----------------------------------|----------------------------------|--|
| <b>Accounting</b>                    |                                      |                                  |                                   |                                  |  |
| Account Representative II            | 2                                    | 2                                | 2                                 | 2                                | 0.0%   |
| Account Representative III           | 2                                    | 2                                | 2                                 | 2                                | 0.0%   |
| Accountant I                         | 3                                    | 3                                | 3                                 | 3                                | 0.0%   |
| Accountant II                        | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Accountant III                       | 1                                    | 1                                | 0                                 | 0                                | -100.0%                                      |
| Accountant, Senior                   | 0                                    | 0                                | 1                                 | 1                                | N/A  |
| Clerk, Administrative III            | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Manager, Accounting                  | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Total                                | 11                                   | 11                               | 11                                | 11                               | 0.0%   |
| <b>Purchasing</b>                    |                                      |                                  |                                   |                                  |  |
| Account Representative II            | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Buyer I                              | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Buyer III                            | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Clerk, Administrative I              | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Manager, Purchasing                  | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Total                                | 5                                    | 5                                | 5                                 | 5                                | 0.0%   |
| <b>Human Resources</b>               |                                      |                                  |                                   |                                  |  |
| Clerk, Administrative III            | 1                                    | 1                                | 0                                 | 0                                | -100.0%                                      |
| Clerk, Human Resources               | 0                                    | 0                                | 1                                 | 1                                | N/A  |
| Coordinator, Benefits                | 1                                    | 1                                | 0                                 | 0                                | -100.0%                                      |
| Coordinator, Human Resources         | 0                                    | 0                                | 1                                 | 1                                | N/A  |
| Director, Personnel                  | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Supervisor, Human Resources          | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Total                                | 4                                    | 4                                | 4                                 | 4                                | 0.0%   |
| <b>Fire Administration</b>           |                                      |                                  |                                   |                                  |  |
| Account Representative III           | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Assistant, Admin/Fire                | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Chief, Fire                          | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Clerks, Fire Records                 | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Secretary to the Fire Chief          | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Total                                | 5                                    | 5                                | 5                                 | 5                                | 0.0%   |
| <b>Fire Suppression</b>              |                                      |                                  |                                   |                                  |  |
| Captain, Fire                        | 51                                   | 51                               | 52                                | 52                               | 2.0%   |
| Chief, Assistant/Fire                | 3                                    | 3                                | 3                                 | 3                                | 0.0%   |
| Chief, District/Fire                 | 10                                   | 10                               | 9                                 | 9                                | -10.0%                                       |
| Driver, Fire                         | 48                                   | 48                               | 45                                | 45                               | -6.3%  |
| Firefighter                          | 25                                   | 25                               | 30                                | 30                               | 20.0%  |
| Firefighter 1st Class                | 18                                   | 18                               | 19                                | 19                               | 5.6%   |
| Firefighter 1st Class/Driver Qualify | 6                                    | 6                                | 3                                 | 3                                | -50.0%                                       |
| Total                                | 161                                  | 161                              | 161                               | 161                              | 0.0%   |
| <b>Fire Support</b>                  |                                      |                                  |                                   |                                  |  |
| Captain, Fire                        | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Clerk, Fire Records                  | 2                                    | 2                                | 2                                 | 2                                | 0.0%   |
| Inspector, Chief Fire                | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Inspector, Fire Prevention           | 2                                    | 2                                | 2                                 | 2                                | 0.0%   |
| Mechanic, Civil Service              | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Mechanic, Master                     | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Officer, Chief Communications        | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Officer, Chief Training              | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Officer, Fire Communications         | 4                                    | 4                                | 4                                 | 4                                | 0.0%   |
| Officer, Research & Planning         | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Officer, Training                    | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Total                                | 16                                   | 16                               | 16                                | 16                               | 0.0%   |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

**DETAILED PERSONNEL ROSTER**

| Position Title                      | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Adjusted<br>Budget<br>2013 - 2014 | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted '14<br>to<br>Adopted '15 |
|-------------------------------------|--------------------------------------|----------------------------------|-----------------------------------|----------------------------------|--|
| <b>Police Administration</b>        |                                      |                                  |                                   |                                  |  |
| Chief, Police                       | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Deputy Chief of Police              | 3                                    | 3                                | 3                                 | 3                                | 0.0%   |
| Major, Police                       | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Secretary to the Police Chief       | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Total                               | <u>6</u>                             | <u>6</u>                         | <u>6</u>                          | <u>6</u>                         | 0.0%   |
| <b>Police Service</b>               |                                      |                                  |                                   |                                  |  |
| Captain, Police                     | 5                                    | 5                                | 2                                 | 2                                | -60.0%                                       |
| Clerk, Administrative III           | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Clerk, Police Records               | 12                                   | 12                               | 11                                | 11                               | -8.3%  |
| Corporal, Police                    | 59                                   | 59                               | 62                                | 62                               | 5.1%   |
| Lieutenant, Police                  | 14                                   | 14                               | 17                                | 17                               | 21.4%  |
| Officer, Police Communications      | 14                                   | 14                               | 14                                | 14                               | 0.0%   |
| Officer, Evidence                   | 5                                    | 5                                | 5                                 | 5                                | 0.0%   |
| Officer, Police                     | 34                                   | 34                               | 40                                | 40                               | 17.6%  |
| Sergeant, Police                    | 36                                   | 36                               | 28                                | 28                               | -22.2%                                       |
| Specialist, Computer Support II     | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Total                               | <u>181</u>                           | <u>181</u>                       | <u>181</u>                        | <u>181</u>                       | 0.0%   |
| <b>Public Works Administration</b>  |                                      |                                  |                                   |                                  |  |
| Assistant, Administrative           | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Buyer 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%   |
| Coordinator, Utility & Maintenance  | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Director, Assistant Public Works    | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Director, 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%   |
| Specialist, Project                 | 2                                    | 2                                | 2                                 | 2                                | 0.0%   |
| Technical, Assistant                | 2                                    | 2                                | 2                                 | 2                                | 0.0%   |
| Total                               | <u>14</u>                            | <u>14</u>                        | <u>14</u>                         | <u>14</u>                        | 0.0%   |
| <b>Streets</b>                      |                                      |                                  |                                   |                                  |  |
| Foreman, Equipment Operator         | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Foreman, General Maintenance        | 2                                    | 2                                | 2                                 | 2                                | 0.0%   |
| Foreman, Trades                     | 0                                    | 0                                | 2                                 | 2                                | N/A  |
| Operator, Large Equipment I         | 2                                    | 2                                | 2                                 | 2                                | 0.0%   |
| Operator, Large Equipment II        | 4                                    | 4                                | 4                                 | 4                                | 0.0%   |
| Supervisor, Maintenance             | 2                                    | 2                                | 2                                 | 2                                | 0.0%   |
| Worker, General Maintenance I       | 6                                    | 6                                | 1                                 | 1                                | -83.3%                                       |
| Worker, General Maintenance II      | 4                                    | 4                                | 0                                 | 0                                | -100.0%                                      |
| Worker, General Maintenance III     | 3                                    | 3                                | 1                                 | 1                                | -66.7%                                       |
| Worker, Trades I                    | 0                                    | 0                                | 6                                 | 6                                | N/A  |
| Worker, Trades II                   | 1                                    | 1                                | 2                                 | 2                                | 100.0%                                       |
| Worker, Trades III                  | 0                                    | 0                                | 2                                 | 2                                | N/A  |
| Total                               | <u>25</u>                            | <u>25</u>                        | <u>25</u>                         | <u>25</u>                        | 0.0%   |
| <b>Solid Waste-Trash Collection</b> |                                      |                                  |                                   |                                  |  |
| Clerk, Administrative I             | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Operator, Large Equipment I         | 16                                   | 16                               | 16                                | 16                               | 0.0%   |
| Operator, Large Equipment II        | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Superintendent, Maintenance         | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Supervisor, Maintenance             | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Worker, General Maintenance I       | 8                                    | 8                                | 8                                 | 8                                | 0.0%   |
| Worker, General Maintenance II      | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Total                               | <u>29</u>                            | <u>29</u>                        | <u>29</u>                         | <u>29</u>                        | 0.0%   |



**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

**DETAILED PERSONNEL ROSTER**

| Position Title                      | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Adjusted<br>Budget<br>2013 - 2014 | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted '14<br>to<br>Adopted '15 |
|-------------------------------------|--------------------------------------|----------------------------------|-----------------------------------|----------------------------------|--|
| <b>Solid Waste-General</b>          |                                      |                                  |                                   |                                  |  |
| Operator, Large Equipment I         | 11                                   | 11                               | 11                                | 11                               | 0.0%   |
| Supervisor, Maintenance             | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Worker, General Maintenance I       | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Worker, General Maintenance II      | 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, Administrative II            | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Clerk, Parts                        | 2                                    | 2                                | 2                                 | 2                                | 0.0%   |
| Coordinator, Parts                  | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Foreman, Auto Mechanical            | 2                                    | 2                                | 2                                 | 2                                | 0.0%   |
| Mechanic, Auto I                    | 5                                    | 5                                | 5                                 | 5                                | 0.0%   |
| Mechanic, Auto II                   | 3                                    | 3                                | 5                                 | 5                                | 66.7%  |
| Mechanic, Auto III                  | 3                                    | 3                                | 3                                 | 3                                | 0.0%   |
| Service Writer                      | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Superintendent, Maintenance         | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Superintendent, Technical           | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Supervisor, Technical               | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Worker, Trades I                    | 2                                    | 2                                | 0                                 | 0                                | -100.0%                                      |
| Worker, Trades II                   | 0                                    | 0                                | 0                                 | 0                                | N/A  |
| Total                               | 24                                   | 24                               | 24                                | 24                               | 0.0%   |
| <b>Building Maintenance</b>         |                                      |                                  |                                   |                                  |  |
| Supervisor, Maintenance             | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| 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                   | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Worker, Trades III                  | 6                                    | 6                                | 5                                 | 5                                | -16.7%                                       |
| Worker, Trades IV                   | 0                                    | 0                                | 1                                 | 1                                | N/A  |
| Total                               | 13                                   | 13                               | 13                                | 13                               | 0.0%   |
| <b>Communication &amp; Traffic</b>  |                                      |                                  |                                   |                                  |  |
| Foreman, Traffic Technical          | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Foreman, Trades                     | 1                                    | 1                                | 0                                 | 0                                | -100.0%                                      |
| Supervisor, Maintenance             | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Supervisor, Technical               | 0                                    | 0                                | 1                                 | 1                                | N/A  |
| Technician, Traffic I               | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Technician, Traffic II              | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Worker, Trades II                   | 3                                    | 3                                | 3                                 | 3                                | 0.0%   |
| Total                               | 8                                    | 8                                | 8                                 | 8                                | 0.0%   |
| <b>Grounds Maint/Beautification</b> |                                      |                                  |                                   |                                  |  |
| Foreman, General Maintenance        | 3                                    | 3                                | 3                                 | 3                                | 0.0%   |
| Foreman, Trades                     | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Operator, Large Equipment I         | 7                                    | 7                                | 7                                 | 7                                | 0.0%   |
| Operator, Large Equipment II        | 0                                    | 0                                | 1                                 | 1                                | N/A  |
| Worker, General Maintenance I       | 10                                   | 10                               | 8                                 | 8                                | -20.0%                                       |
| Worker, General Maintenance II      | 6                                    | 6                                | 7                                 | 7                                | 16.7%  |
| Worker, General Maintenance III     | 3                                    | 3                                | 3                                 | 3                                | 0.0%   |
| Total                               | 30                                   | 30                               | 30                                | 30                               | 0.0%   |
| <b>Planning Administration</b>      |                                      |                                  |                                   |                                  |  |
| Assistant, Administrative           | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Director, Asst Planning             | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Director, City Planning             | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Officer, Ordinance Enforcement      | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Planner, Senior                     | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Specialist, Project                 | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Total                               | 6                                    | 6                                | 6                                 | 6                                | 0.0%   |

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

**DETAILED PERSONNEL ROSTER**

| Position Title                         | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Adjusted<br>Budget<br>2013 - 2014 | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted '14<br>to<br>Adopted '15 |
|--|--------------------------------------|----------------------------------|-----------------------------------|----------------------------------|--|
| <b>Permit Center</b>                   |                                      |                                  |                                   |                                  |  |
| Clerk, Administrative I                | 2                                    | 2                                | 2                                 | 2                                | 0.0%   |
| Clerk, Administrative II               | 0                                    | 0                                | 1                                 | 1                                | N/A  |
| Clerk, Administrative III              | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Inspector, Property Standard II        | 2.5                                  | 2.5                              | 2.5                               | 2.5                              | 0.0%   |
| Officer, Code Enforcement I            | 1                                    | 1                                | 2                                 | 2                                | 100.0%                                       |
| Officer, Code Enforcement II           | 2.5                                  | 2.5                              | 2.5                               | 2.5                              | 0.0%   |
| Officer, Code Enforcement III          | 2                                    | 2                                | 0                                 | 0                                | -100.0%                                      |
| Officer, Code Enforcement IV           | 1                                    | 1                                | 2                                 | 2                                | 100.0%                                       |
| Total                                  | 12                                   | 12                               | 13                                | 13                               | 8.3%   |
| <b>Downtown/Lakefront Dev Planning</b> |                                      |                                  |                                   |                                  |  |
| Director Exect, LC Downtown Devlpmnt   | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Secretary, Legal II                    | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Specialist, Project                    | 1                                    | 1                                | 0                                 | 0                                | -100.0%                                      |
| Total                                  | 3                                    | 3                                | 2                                 | 2                                | -33.3%                                       |
| <b>General Services Administration</b> |                                      |                                  |                                   |                                  |  |
| Clerk, Administrative II               | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Comm Service Program Coordinator       | 1                                    | 1                                | 0                                 | 0                                | -100.0%                                      |
| Specialist, Project                    | 2                                    | 2                                | 3                                 | 3                                | 50.0%  |
| Total                                  | 4                                    | 4                                | 4                                 | 4                                | 0.0%   |
| <b>Building Services</b>               |                                      |                                  |                                   |                                  |  |
| Foreman, Trades                        | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Worker, General Maintenance I          | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Worker, General Maintenance II         | 0                                    | 0                                | 1                                 | 1                                | N/A  |
| Worker, General Maintenance III        | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Worker, Trades II                      | 0.5                                  | 0.5                              | 0                                 | 0                                | -100.0%                                      |
| Worker, Trades IV                      | 0.5                                  | 0.5                              | 0                                 | 0                                | -100.0%                                      |
| Total                                  | 4                                    | 4                                | 4                                 | 4                                | 0.0%   |
| <b>Printing Services</b>               |                                      |                                  |                                   |                                  |  |
| Clerk, Administrative I                | 2                                    | 2                                | 2                                 | 2                                | 0.0%   |
| Coordinator, Printing & Communication  | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Manager, Printing & Communication      | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Specialist, Network & Computer I       | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Total                                  | 5                                    | 5                                | 5                                 | 5                                | 0.0%   |
| <b>Information Systems</b>             |                                      |                                  |                                   |                                  |  |
| Analyst, Systems                       | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Director, Management Info Systems      | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Specialist, Computer Support I         | 0.5                                  | 0.5                              | 0.5                               | 0.5                              | 0.0%   |
| Specialist, Computer Systems           | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Specialist, Network & Computer I       | 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%   |
| Clerk, Administrative II               | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Specialist, Management                 | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Total                                  | 3                                    | 3                                | 3                                 | 3                                | 0.0%   |

**CITY OF LAKE CHARLES**  
**FISCAL YEAR 2014 - 2015 ANNUAL BUDGET**

**DETAILED PERSONNEL ROSTER**

| Position Title                   | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Adjusted<br>Budget<br>2013 - 2014 | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted '14<br>to<br>Adopted '15 |
|----------------------------------|--------------------------------------|----------------------------------|-----------------------------------|----------------------------------|--|
| <b>Wastewater</b>                |                                      |                                  |                                   |                                  |  |
| Clerk, Administrative I          | 0                                    | 0                                | 1                                 | 1                                | N/A  |
| Clerk, Administrative III        | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Director, Assistant Public Works | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Foreman, Plant Mechanical        | 0                                    | 0                                | 3                                 | 3                                | N/A  |
| Foreman, Plant Technical         | 4                                    | 4                                | 2                                 | 2                                | -50.0%                                       |
| Foreman, Trades                  | 3                                    | 3                                | 2                                 | 2                                | -33.3%                                       |
| Mechanic, Plant II               | 4                                    | 4                                | 7                                 | 7                                | 75.0%  |
| Mechanic, Plant III              | 4                                    | 4                                | 4                                 | 4                                | 0.0%   |
| Operator, Large Equipment I      | 4                                    | 4                                | 4                                 | 4                                | 0.0%   |
| Operator, Large Equipment II     | 4                                    | 4                                | 4                                 | 4                                | 0.0%   |
| Superintendent, Technical        | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Supervisor, Technical            | 4                                    | 4                                | 4                                 | 4                                | 0.0%   |
| Technician, Lab I                | 0                                    | 0                                | 1                                 | 1                                | N/A  |
| Technician, Lab II               | 0                                    | 0                                | 3                                 | 3                                | N/A  |
| Technician, Lab III              | 0                                    | 0                                | 2                                 | 2                                | N/A  |
| Technician, Plant I              | 13                                   | 13                               | 13                                | 13                               | 0.0%   |
| Technician, Plant II             | 7                                    | 7                                | 4                                 | 4                                | -42.9%                                       |
| Technician, Plant III            | 4                                    | 4                                | 2                                 | 2                                | -50.0%                                       |
| Worker, Trades I                 | 3                                    | 3                                | 3                                 | 3                                | 0.0%   |
| Worker, Trades II                | 6                                    | 6                                | 2                                 | 2                                | -66.7%                                       |
| Worker, Trades III               | 1                                    | 1                                | 2                                 | 2                                | 100.0%                                       |
| Worker, Trades IV                | 1                                    | 1                                | 0                                 | 0                                | -100.0%                                      |
| Total                            | 65                                   | 65                               | 65                                | 65                               | 0.0%   |
| <b>Recreation</b>                |                                      |                                  |                                   |                                  |  |
| Assistant, Administrative        | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Clerk, Administrative II         | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Clerk, Administrative III        | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Coordinator, Community Center I  | 4                                    | 4                                | 4                                 | 4                                | 0.0%   |
| Coordinator, Community Center II | 3                                    | 3                                | 4                                 | 4                                | 33.3%  |
| Director, Asst II Rec/Parks      | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Director, Community Services     | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Foreman, Ball Field Crew         | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Foreman, General Maintenance     | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Foreman, Trades                  | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Operator, Large Equipment II     | 2                                    | 2                                | 2                                 | 2                                | 0.0%   |
| Specialist, Project              | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Superintendent, Maintenance      | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Supervisor, Maintenance          | 2                                    | 2                                | 2                                 | 2                                | 0.0%   |
| Supervisor, Recreation Area      | 2                                    | 2                                | 3                                 | 3                                | 50.0%  |
| Worker, General Maintenance I    | 7                                    | 7                                | 7                                 | 7                                | 0.0%   |
| Worker, General Maintenance II   | 6                                    | 6                                | 2                                 | 2                                | -66.7%                                       |
| Worker, General Maintenance III  | 0                                    | 0                                | 1                                 | 1                                | N/A  |
| Worker, Trades I                 | 0                                    | 0                                | 1                                 | 1                                | N/A  |
| Worker, Trades III               | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Total                            | 37                                   | 37                               | 37                                | 37                               | 0.0%   |
| <b>Recreation</b>                |                                      |                                  |                                   |                                  |  |
| Worker, General Maintenance I    | 1                                    | 1                                | 0                                 | 0                                | -100.0%                                      |
| Worker, General Maintenance II   | 0                                    | 0                                | 1                                 | 1                                | N/A  |
| Total                            | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| <b>COPS HIRING GRANT</b>         |                                      |                                  |                                   |                                  |  |
| Officer, Police                  | 2                                    | 2                                | 2                                 | 2                                | 0.0%   |
| Total                            | 2                                    | 2                                | 2                                 | 2                                | 0.0%   |
| <b>Community Development</b>     |                                      |                                  |                                   |                                  |  |
| Account Representative II        | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Specialist, CD Senior Program    | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Total                            | 2                                    | 2                                | 2                                 | 2                                | 0.0%   |

**CITY OF LAKE CHARLES**  
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**DETAILED PERSONNEL ROSTER**

| Position Title                       | Actual<br>Fiscal Year<br>2012 - 2013 | Adopted<br>Budget<br>2013 - 2014 | Adjusted<br>Budget<br>2013 - 2014 | Adopted<br>Budget<br>2014 - 2015 | % Change<br>Adopted '14<br>to<br>Adopted '15 |
|--------------------------------------|--------------------------------------|----------------------------------|-----------------------------------|----------------------------------|--|
| <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>            |                                      |                                  |                                   |                                  |  |
| Clerk, Administrative I              | 1                                    | 1                                | 0                                 | 0                                | -100.0%                                      |
| Clerk, Administrative III            | 0                                    | 0                                | 1                                 | 1                                | N/A  |
| Manager, Transit                     | 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, Administrative I              | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Clerk, Administrative II             | 2                                    | 2                                | 2                                 | 2                                | 0.0%   |
| Clerk, General                       | 0.5                                  | 0.5                              | 0.5                               | 0.5                              | 0.0%   |
| Coordinator, Lab Operations          | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Engineer, City Assistant             | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Foreman, Plant Mechanical            | 2                                    | 2                                | 2                                 | 2                                | 0.0%   |
| Foreman, Technical                   | 1                                    | 1                                | 0                                 | 0                                | -100.0%                                      |
| Foreman, Trades                      | 5                                    | 5                                | 5                                 | 5                                | 0.0%   |
| Mechanic, Plant II                   | 4                                    | 4                                | 4                                 | 4                                | 0.0%   |
| Superintendent, Technical            | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Supervisor, Technical                | 3                                    | 3                                | 3                                 | 3                                | 0.0%   |
| Technician, Lab I                    | 5                                    | 5                                | 3                                 | 3                                | -40.0%                                       |
| Technician, Lab II                   | 4                                    | 4                                | 1                                 | 1                                | -75.0%                                       |
| Technician, Lab III                  | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Technician, Plant I                  | 0                                    | 0                                | 3                                 | 3                                | N/A  |
| Technician, Plant II                 | 0                                    | 0                                | 2                                 | 2                                | N/A  |
| Technician, Plant III                | 0                                    | 0                                | 1                                 | 1                                | N/A  |
| Worker, General Maintenance I        | 0.5                                  | 0.5                              | 0.5                               | 0.5                              | 0.0%   |
| Worker, Trades I                     | 4                                    | 4                                | 4                                 | 4                                | 0.0%   |
| Worker, Trades II                    | 16                                   | 16                               | 16                                | 16                               | 0.0%   |
| Worker, Trades III                   | 4                                    | 4                                | 4                                 | 4                                | 0.0%   |
| Total                                | 56                                   | 56                               | 56                                | 56                               | 0.0%   |
| <b>Water Utility-Business Office</b> |                                      |                                  |                                   |                                  |  |
| Account Representative I             | 4                                    | 4                                | 4                                 | 4                                | 0.0%   |
| Account Representative II            | 3                                    | 3                                | 3                                 | 3                                | 0.0%   |
| Account Representative III           | 3                                    | 3                                | 3                                 | 3                                | 0.0%   |
| Accountant III                       | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Manager, Business Office             | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Total                                | 12                                   | 12                               | 12                                | 12                               | 0.0%   |

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**DETAILED PERSONNEL ROSTER**

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|-------------------------------------|--------------------------------------|----------------------------------|-----------------------------------|----------------------------------|--|
| <b>Civic Center</b>                 |                                      |                                  |                                   |                                  |  |
| Accountant I                        | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Accountant II                       | 1                                    | 1                                | 0                                 | 0                                | -100.0%                                      |
| Accountant III                      | 0                                    | 0                                | 1                                 | 1                                | N/A  |
| Clerk, Administrative II            | 1                                    | 1                                | 0                                 | 0                                | -100.0%                                      |
| Clerk, Administrative III           | 1                                    | 1                                | 2                                 | 2                                | 100.0%                                       |
| Director, Asst Civic Center         | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Foreman, General Maintenance        | 3                                    | 3                                | 3                                 | 3                                | 0.0%   |
| Manager, Civic Center               | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Supervisor, Food & Beverage         | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Supervisor, Maintenance             | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Supervisor, Theater                 | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Worker, General Maintenance I       | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Worker, General Maintenance II      | 7                                    | 7                                | 7                                 | 7                                | 0.0%   |
| Worker, Trades IV                   | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Total                               | 21                                   | 21                               | 21                                | 21                               | 0.0%   |
| <b>Golf Course</b>                  |                                      |                                  |                                   |                                  |  |
| Cashier                             | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Coordinator, Food & Beverage        | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Director, Asst Golf Course          | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Manager, Golf Operations            | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Mechanic, Golf Equipment            | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Superintendent, Maintenance         | 1                                    | 1                                | 0                                 | 0                                | -100.0%                                      |
| Technician, Chemical & Irrigation   | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Worker, General Maintenance I       | 3                                    | 3                                | 2                                 | 2                                | -33.3%                                       |
| Worker, General Maintenance II      | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Worker, General Maintenance III     | 0                                    | 0                                | 2                                 | 2                                | N/A  |
| Total                               | 11                                   | 11                               | 11                                | 11                               | 0.0%   |
| <b>Risk Management</b>              |                                      |                                  |                                   |                                  |  |
| Assistant, Administrative           | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Attorney, Assistant City            | 2                                    | 2                                | 2                                 | 2                                | 0.0%   |
| Coordinator, Health & Safety        | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Director, Assistant Human Resources | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Secretary, Legal II                 | 1                                    | 1                                | 1                                 | 1                                | 0.0%   |
| Supervisor, Health & Safety         | 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 2014-2015 ANNUAL BUDGET**

**GLOSSARY OF TERMS**

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

**AL:** Auto Liability (relating to insurance)

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

**ARRA:** American Recovery and Reinvestment Act

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

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

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

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

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

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

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

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

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

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

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

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

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

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014-2015 ANNUAL BUDGET**

**GLOSSARY OF TERMS**

**ENTERPRISE FUNDS:** These funds are used to account for operations that are financed and operated in a manner similar to private business enterprise, in that costs for providing goods or services to the general public are financed through user charges.

**EXPENDITURES:** Decreases in net financial resources

**FACILITY RENEWAL SPECIAL REVENUE FUND:** This fund holds money that can be used to rehabilitate and renovate current City facilities. This fund was created by City Council authority in 1996.

**FISCAL YEAR:** For the City of Lake Charles, the period of time from October 1 through September 30 of each year. This is a twelve month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operation.

**FRS:** Firefighters Retirement System (also noted as SFRS)

**FTA:** This is the Federal Transit Administration, the primary funding source for the City's transit system.

**FUND:** A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. (e.g., General Fund, Special Revenue Fund, Debt Service Fund, Capital Projects Fund)

**FUND BALANCE:** This is the excess of expenditures over revenues (the difference between assets and liabilities) reported in a governmental fund.

**GAAP:** This is generally accepted accounting principles.

**GASB:** Governmental Accounting Standards Board

**GENERAL FUND:** The General Fund is the principal operating fund of the City and accounts for most major tax revenues and public services. All activities which are not required to be included in other specific funds are accounted for in the General Fund.

**GFOA:** Government Finance Officers Association

**GL:** General Liability (relating to insurance)

**HUD:** U.S. Department of Housing and Urban Development

**INDIRECT COSTS:** The transfer of funds from federally assisted programs to the General Fund for those indirect costs that are not readily identifiable but are nevertheless incurred for the joint benefit of those activities and other activities and programs of the organization.

**INTEREST:** Money paid for the use of money that is borrowed.

**INTERNAL SERVICE FUNDS:** These funds are used to account for the insurance needs provided to other departments of the City, or to other governments, on a cost reimbursement basis.

**LINE ITEM BUDGET:** A budget format that presents the exact amount to be spent for every separate good or service purchased.

**LONG-TERM DEBT:** A financial obligation maturing more than one year after the date of issuance.

**MERS:** Municipal Employees Retirement System

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

**CITY OF LAKE CHARLES  
FISCAL YEAR 2014-2015 ANNUAL BUDGET**

**GLOSSARY OF TERMS**

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

**MPERS:** Municipal Police Employee Retirement System

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

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

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

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

**REVENUES:** An item or source of income

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

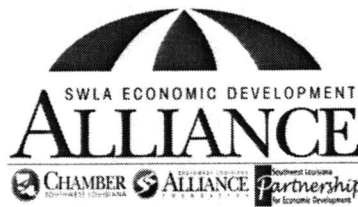
**SALES TAX REVENUES:** This is a source of income derived from City sales taxes.

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

**WC:** Workmen's Compensation



## EXHIBIT A



# 2014 SWLA Projects Report: Detailed

*Compiled by the Southwest Louisiana Economic Development Alliance, this report reflects projects that are still active or not completed as of 2014. Some of these projects may have been announced or started in prior years. Where information is available, we have included the history and stage of the project. All information in this report is either provided by the company themselves, from LED Fastlane, IMCAL or from press releases provided through media. This is not an exhaustive list of all projects in SWLA as some companies are in phases where they are not ready to publicly share information about their projects.*

**Updated August 8, 2014**

### **GO GROUP 8/14**

With more than 30,000 temporary construction jobs coming into the area, parish leaders have formed the **Southwest Louisiana Task Force for Growth and Opportunity, also known as the "GO Group."** Established shortly after Sasol's announcement in December 2012, the GO Group is made up of a steering committee that includes several organizations and municipalities within Calcasieu Parish. The appointed subcommittees will deal with issues like housing, transportation and traffic congestion, healthcare, education and public safety. The GO Group will work with local governmental agencies during the project planning and development phases. This coordinated effort now will help the area meet the needs of business, industries, workers and all affected by the coming future growth.

In February 2014, the SEED Center played host to the launch of two major studies. A Regional Impact Study (RIS) will assist the GO Group in preparing the region for this economic growth and all the changes growth will bring. Sasol is sponsoring the study. CSRS, a Louisiana company that specializes in infrastructure and facilities planning, will conduct the study.

Simultaneously, the Southwest Louisiana Economic Development Alliance is conducting a detailed housing strategic plan for the region. Both studies will provide community leaders with the information needed to plan for short term impacts and for long term quality of life and community growth.

The Regional Impact Study will examine the cumulative impact of the announced industrial, commercial, and other economic development related projects on our five-parish region. This study will include a full socio-economic model of SWLA that includes the planned capital projects; an evaluation of the existing condition of the region's infrastructure; and recommended pathways to address the potential infrastructure gaps and community needs that may develop as these projects begin to reach the construction stage. The study will investigate critical areas such as transportation, schools, health services, utilities, emergency services, environment, and regulations relative to land development and is scheduled for completion in the fall of 2014.

***The following projects and expansions are a few examples of what will change the economic landscape in Southwest Louisiana.***

## **-ALLEN PARISH-**

### **ALLEN PARISH JAIL 2/13**

**Oberlin** – Allen Parish is moving forward with a plan to build a new parish jail and administrative offices on sheriff-owned property west of Oberlin. The 180-bed facility is projected to cost \$8.3 million and will be built with revenues from a gaming compact with the Coushatta Tribe of Louisiana. Three million dollars, or 40 percent of the project cost, is currently available to build the facility. Additional bond sales and other financing options are being considered to finance the remaining cost. Construction could be under way by the summer and the project completed within a year. The new jail would be built on a 40-acre site off La. 26 just west of Oberlin.

#### **Allen Parish Jail Update 12/13**

Allen Parish officials, led by Sheriff Doug Hebert, broke ground at the site of their long awaited new jail facility. After more than a decade, the \$8.3 million project is underway. Contracted to Troy Trahan Construction, the new facility could be completed in 12 to 14 months.

#### **Update 4/14**

The new \$8.3 million, 199-bed parish jail is starting to take shape in Allen Parish. Construction crews recently poured the concrete foundation for the two-story center section of the facility and will soon begin pouring concrete slabs for the eight single-story inmate wing sections. The project is being funded by \$3 million in revenues from a gaming compact with the Coushatta Tribe of Louisiana, \$5.5 million from the State Bond Commission and other funding sources. The 40,000-square-foot facility will be on a 47-acre site off La. 26, just west of Oberlin, and will replace the overcrowded and outdated 40-bed parish jail built in the 1950s. It will house both male and female inmates, including some state prisoners. The facility, which will initially occupy about six acres of the site, is on target to be completed by December. Officials hope to have the administrative side of the Allen Parish Sheriff's Office, including the criminal, detective and patrol divisions, moved into the new facility by the end of the year. The dispatch room, 911 center and evidence room will also be relocated to the new jail. The inmates should move in after the first of the year.

**2012 Allen Parish capital improvement projects and expansions reported by 2IMCAL \$6,680,234:**  
Allen Parish water system upgrades \$142,000, Kinder sewer work \$6 million, and state highway bridge program \$538,234.

**2013 Allen Parish capital improvement projects and expansions reported by 2IMCAL \$51,400:**  
Elizabeth maintenance equipment \$25,000 and town water line improvements \$26,400.

## **-BEAUREGARD PARISH-**

### **BOISE PACKING AND NEWSPRINT, INC. 5/13**

**DeRidder** - Boise Inc. announced the company will invest \$111 million to upgrade a major paper machine at Boise's DeRidder Paper Mill. The reconfiguration of a former newsprint machine will allow the company to make lightweight linerboard and corrugated material, key components of packaging. The expansion will retain 440 existing employees and create 54 new direct jobs with average salaries of more than \$66,500 a year, plus benefits. Additionally, LED estimates the project will result in 222 new indirect jobs – for a total of more than 275 new jobs. An estimated 600 construction jobs will also be created as a result of the project. Boise will begin hiring for the new project in September. Construction on the paper machine will also begin in September, and it is estimated to be completed by late 2014.

**The following are plant expansions and new projects reported through LED<sup>1</sup> where incentives have been identified totaling \$16.794 million in Beauregard Parish in 2012:**

|       | Construction Jobs | Permanent<br>New Jobs | Retained/<br>Existing Jobs | Investment   |
|-------|-------------------|-----------------------|----------------------------|--------------|
| Boise | 236               | 0                     | 0                          | \$16,794,000 |

State highway preventive maintenance in Beauregard Parish estimated at \$19,883,344 for 2012 reported by <sup>2</sup>IMCAL.

2013 Beauregard Parish capital improvement projects and expansions reported by <sup>2</sup>IMCAL \$214,959: City sidewalks and lamps \$214,959.

## **-CALCASIEU PARISH-**

### **AAR 8/13**

**Lake Charles** - AAR (NYSE: AIR) has signed an agreement with the Chennault International Airport Authority to open its 6<sup>th</sup> North American aircraft Maintenance, Repair and Overhaul (MRO) facility in Lake Charles, Louisiana, at the Chennault International Airport. AAR, the largest independent MRO provider in North America, will occupy approximately 520,000 square feet of MRO service and administrative space at the facility (NE section of Smith Road @ Southpark Drive), capable of supporting maintenance operations for all wide-body aircraft, with expansion under way that will accommodate aircraft as large as the Airbus A380.

AAR initially will employ approximately 250 and anticipates hiring an additional 500 at the facility by 2017. The facility can accommodate up to seven wide-body or 10 narrow-body aircraft, and construction is under way for an additional 118,000 square feet of space. AAR currently operates a parts logistics and distribution center at Chennault International in support of the U.S. Air Force's KC-10 program as part of a team led by Northrup Grumman.

### **AXIALL/LOTTE CHEMICAL 7/14**

**Westlake** – Axiall Corporation is evaluation a proposed world-scale ethylene facility in Calcasieu Parish, Louisiana, as part of the company's long-term growth strategy. Here are some key facts about this contemplated project:

Axiall is considering the construction and operation of a 2 billion pounds/year ethylene production facility at a preferred location in southwestern Louisiana. If approved, the project would be a joint venture with Lotte Chemical of South Korea, which was selected after an exhaustive search of potential partners. Lotte Chemical also is evaluating an adjacent, wholly-owned derivatives plant on the same preferred site in Calcasieu Parish. The proposed ethylene facility could supply up to 50 percent of Axiall's current annual demand for this important and widely used raw material in chemical manufacturing.

Axiall currently requires approximately 2 billion pound of ethylene annually for its manufacturing operations. This potential investment would position the company for strategic growth across its vinyl chain. A front-end engineering and design study is underway and is expected to continue through much of 2014. A final investment decision will follow.

Louisiana was selected, in part, due to the state's skilled workforce and its familiarity with the chemicals industry and projects of this type. Axiall's two largest chemical plants are based in Louisiana. Calcasieu Parish is the preferred project site for a number of key reasons, including its proximity to raw materials, pipelines, excess steam and water access.

If approved, this world-scale ethylene facility would have a significant positive economic impact on southwest Louisiana.

- Axiall and Lotte Chemical are considering a capital investment of about \$3 billion and currently estimate the project would create 250 new direct jobs.
- Louisiana Economic Development (LED) estimates that, combined, the new plants would result in an estimated 2,200 new indirect jobs.
- An estimated 2,000 to 3,000 temporary construction jobs also would be created during the construction period for the ethylene facility and derivatives plant, according to LED.

The initial regulatory filing on the project was a 404 wetlands permit application with the U.S. Army Corps of Engineers, New Orleans District, in mid-March 2014.

- A joint public notice was issued by the U.S. Army Corps of Engineers on May 19, 2014. Highlights of the wetlands permit application include:
  - Minimizing or avoiding wetland impacts wherever possible.
  - A mitigation plan that will create more, and higher quality, wetlands that the project will impact.
  - A unique barge slip that will allow for bulk transfer of large materials to the site via waterway, thus minimizing potential road and traffic impacts.
  - Emphasizes that the proposed project will not impact drainage of adjacent properties.
  - Confirms that no threatened or endangered species are present on the preferred site.
  - Protects existing cultural artifacts and confirms no historical sites are present on the site.
- We have been working with the Corps since 2013 to better understand the filing and application review process and how best to address issues related to this piece of property to find the most sustainable growth option.

#### **About Axiall**

Axiall Corporation is a leading integrated chemicals and building products company, formed in 2013 from the merger of Georgia Gulf Corporation and the chemicals business of PPG Industries. Louisiana is home of Axiall's largest chemical manufacturing facilities (Lake Charles and Plaquemine), which employ more than 1,500 full-time workers. Across North America, Axiall operates more than 40 chemicals and building products manufacturing facilities and employs approximately 7,000 people. Axiall is North America's third-largest chlor-alkali producer, second-largest vinyl chloride monomer producer and third-largest vinyl siding manufacturer. Axiall's vision is to build a better future through applied chemistry. We are committed to operating our business in a socially and environmentally sustainable way that positively impacts people, products and the planet. We transform Earth's basic elements into essential products that benefit society. We strive to positively impact the well-being of our employees, the communities where we operate, and the people around the world who rely on chemistry to protect and enhance their quality of life every day.

#### **About Lotte**

LOTTE Group is a leading South Korean conglomerate with a diverse business portfolio that includes Lotte Chemical, which earned \$16.4 billion in 2013 revenues and has the country's largest domestic petrochemicals capacity. Learn more at [www.english.lottechem.com](http://www.english.lottechem.com). Lotte Chemical operates several facilities in Asia that produce approximately 5 billion pounds/year of ethylene. The company also is involved with the construction of an ethylene facility in Uzbekistan that is projected to start up in 2015, and has significant project management experience. Axiall is pleased to have this experienced global partner as it progresses through a careful evaluation of the proposed ethylene project.

#### **AUDUBON TRACE SUBDIVISION 4/14 (permitted)**

**Moss Bluff** – Located off Theriot Road in Moss Bluff, Audubon Trace Subdivision has been approved for a 182 single-family residential development. The square footage for these homes is 1600-2000 with each lot being 7,500 square feet. Prices will range between \$150,000 and \$200,000.

**BELLE SAVANNE 5/13 (permitted)**

**Carlyss** - The construction of a development called Belle Savanne is underway in the Sulphur/Carlyss area. Master plan for the entire property includes over 12 acres of commercial and 15 acres of multifamily product. Phase one of the development will begin with an area off Ruth Street that is just under 100 lots (238 homes total with 80 in Phase 1 – completion in April 2014) and includes a lake. The remainder of the lots will be built out in additional phases with future plans for development over time accessing about 300 acres comprised of about 1,000 lots and approximately \$25 million dollars worth of infrastructure. With 1,000 lots in Belle Savanne, the expected housing construction expenditures will be approximately \$210 million. On top of the \$25 million in infrastructure, Belle Savanne expects to have approximately 100,000 sq. ft. commercial development with an additional \$15 million in infrastructure. Approximately 200 units in multifamily investments are expected totaling \$20 million.

According to Lafayette developers, River Ranch Development Company is overseeing the project. The Lake Charles American Press reports an architect from Baton Rouge will design the homes using smart growth principles. This multi-use development will stress the attributes of traditional neighborhoods and include living areas where people can easily walk and bike, along with enjoying open spaces among homes and businesses.

**BERDON-CAMPBELL BUILDING LOFTS 5/14**

Just in time for the season associated with rebirth – the long-vacant building at 619 Ryan St. is on the cusp of having a shot at a new life, probably as lofts. The new owner, Jerome Karam, Oakdale native, is no stranger to the Lake Charles area where he has family — or the process of breathing life back into strong structural survivors. “I see a lot of similarities between the architecture and potential of historical Galveston landmarks and the potential of Lake Charles downtown development. I’m excited to be working in Lake Charles,” Karam said. He also said that the building will be converted into 12 – 16 lofts. Karam Construction in Alexandria will oversee the construction. Federal and state tax credits will also be available for work on the registered landmark. It sounds like the old Berdon Campbell Building has a chance to become something new and still retain its roots in the past, the perfect place from which to view the changing landscape of downtown Lake Charles.

**CHENNAULT INTERNATIONAL AIRPORT 8/12**

**Lake Charles** – It is estimated Chennault supports more than 3,000 jobs and billions of dollars of economic activity in the area. Chennault International Airport announced an expansion project which will add a 112,000 to 115,000 square foot new maintenance and repair hangar. Chennault International Airport officials say the process is underway to award a bid for construction of the new \$21 million hanger (the local match was \$4 million) which will be located in this area at the airport, and will provide up to 500 new jobs in this growing industry. The hangar is expected to be complete in 2013 and help meet growth needs of business for decades to come.

**D R HORTON AMERICA’S BUILDER 7/13 (permitted)**

**Lake Charles** – D R HORTON, the largest homebuilder in the United States, has submitted 15 permits to build homes in Graywood (Jasmine Neighborhood with 93 lots). Graywood is located in South Lake Charles, and is the first planned community in Lake Charles, Louisiana. Graywood consists of five neighborhoods, with views of the Gray Plantation 18-hole, award winning golf course.

**FARMERS RICE MILLING COMPANY 1/13**

**Lake Charles** - Farmers Rice Milling Company in Lake Charles will receive \$13.4 million to expand the facility and help modernize the way they do business. The reason behind the expansion is to become more competitive, but the money will help build the added 55,000-square-foot facility allowing room for future growth. The company expects the workforce to stay in tact hoping for more growth in the future. It will create some temporary construction jobs (50 to 100 construction jobs) and there will be a shift from manual labor of stacking trucks, railcars and containers by hand to driving forklifts. Robots will take over the manual

labor of stacking rice bags with workers operating the forklifts. The mill processes close to 800 million pounds of rice each year and buys near \$120 million of locally grown rice.

### **G2X ENERGY 1/13**

**Lake Charles** - Governor Bobby Jindal highlighted G2X Energy Inc.'s plans for a \$1.3 billion natural gas-to-gasoline facility at The Port of Lake Charles in Southwest Louisiana. The Calcasieu Parish project would create 243 new direct jobs, averaging \$66,500 per year plus benefits. LED estimates the project would also result in 748 new indirect jobs, for a total of nearly 1,000 new permanent jobs in Southwest Louisiana. The expected number of jobs over the entire 36 month construction period is approximately 3,000 which would include on average 1,500 workers at the site. G2X Energy is finalizing an option to lease 200 acres in the Industrial Canal at the Port of Lake Charles, where the company will have the flexibility of shipping gasoline by pipeline or sea. G2X Energy will build its facility near Trunkline LNG, a major energy tenant operating at the port. Through a proven technology process, G2X Energy will use natural gas to produce methanol, then convert methanol to final gasoline for 90 percent of its production. About 10 percent of the output will be liquefied petroleum gas or propane.

Subject to additional feasibility analysis, Houston-based G2X Energy expects to make a final investment decision by the end of 2013, upon obtaining facility permits, and construction would begin in 2014 with an estimated completion of the project in early 2017. Hiring of the plant management team will take place in mid- to late 2014, with most of the hiring for the facility to be completed by the end of 2015.

### **GOLDEN NUGGET/PINNACLE/AMERISTAR CASINOS/MOJITO POINTE 3/12**

#### **Ameristar Casinos, Inc. 3/12**

**Lake Charles** - In a ceremonial groundbreaking event on July 18, Ameristar Casinos said it expects to open in mid-2014. Construction is expected to begin July 20 and have the project completed within 24 months of the start date. Ameristar said it will take over the former Mojito Pointe development and raise Creative Casinos' state-mandated minimum investment from \$400 million to \$500 million. The project promises 1,800 construction jobs and 1,500 permanent jobs when the resort is built. The resort is being developed on a 242-acre site owned by the Lake Charles Harbor and Terminal District, adjacent to Pinnacle's L'Auberge Lake Charles casino resort. Ameristar decided to act because no remaining riverboat licenses are available in Louisiana. State law limits the number of those permits to 15.

#### **Pinnacle-Ameristar Merger OK'd 7/13**

The state Gaming Control Board has unanimously approved Pinnacle Entertainment's acquisition of Ameristar Casinos, a move that eliminates the first hurdle in the gaming giant's search for a new owner for the casino resort being built next to L'Auberge. The board approved the merger pending final clearance from the Federal Trade Commission. The FTC hopes to finalize the Pinnacle and Ameristar merger by Aug. 5.

#### **Golden Nugget Agreement 7/13**

Golden Nugget and Pinnacle Entertainment, Inc. have entered into a definitive agreement for Golden Nugget to acquire all of the equity interests in the Ameristar Casino Lake Charles development project. Ameristar disclosed it invested total capital of \$213.9 million in the Lake Charles project, including the original purchase price. The development project being acquired by Golden Nugget in this transaction represents the right to obtain the last gaming license currently available under Louisiana law. The transaction is expected to close by the end of 2013. The deal with Golden Nugget must be approved by the Louisiana Gaming Control Board and the Federal Trade Commission. The sale to Golden Nugget is expected to be final by the end of the year.

#### **Tilman Fertitta Interview 5/14**

In an interview with Tilman Fertitta, CEO and chairman of Landry's, The Business Journal quotes: *"We think Lake Charles alone will be a \$300 million gaming market. Lake Charles, I think we're bringing in a*



*bunch of new customers because people are going to come see me and my property. A lot of people will come there who have never been there."*

When the \$700 million, 740-room Golden Nugget opens in Lake Charles in December, it will become Landry's Inc.'s flagship property. The Houston-based company expects 60 to 70 percent of its customer traffic to come from the Houston area, and a lot of them will be first-time casino-goers. *"And you got to remember, Lake Charles is going to be this on steroids," said Tilman Fertitta, CEO and chairman of Landry's, talking about how the opening of the Golden Nugget Biloxi will compare to the one in Lake Charles.*

Fertitta closed on the 242-acre site, next door to Pinnacle's L'Auberge Lake Charles in November and paid for all the project's previous development costs and assumed all the outstanding costs owed on it at that point. *"I feel so lucky to be able to pick up Lake Charles," Fertitta said, referring to the usual three years it takes with permitting on a casino property that size.*

The casino and resort will feature several Landry's restaurants, like all his casinos, but ones Houstonians are more familiar with, such as Vic & Anthony's Steakhouse and Grotto Italian Ristorante. In addition, the property will feature an 18-hole championship golf course and impressive amenities. *"The pool is going to knock people's lights out. It's going to have a small marina, it's going to have a beach, it's really just going to be a great resort," Fertitta said.* Emily Wilkinson leads the weekly edition of the Houston Business Journal, including special publications, centerpiece stories, Focus sections and the Deal of the Week.

#### **IFG PORT HOLDINGS/NEW EXPORT GRAIN TERMINAL 1/12**

**Lake Charles** - Port of Lake Charles, IFG and Union Pacific have finalized agreements necessary for IFG to launch a new, state-of-the-art export grain terminal at the Port of Lake Charles-the first of its kind to be built in the Gulf Coast region in about 25 years. The grain export terminal will replace the Port's aging grain elevator and the project represents a capital investment by IFG of \$59.5 million creating at least 36 new direct jobs with LED estimating approximately 20 new indirect jobs and requiring at least 200 construction workers. The project started in March 2012 with crews dismantling the old facility. In 18 to 24 months, the facility will handle agricultural products such as Louisiana rice, wheat, corn, soybeans and dried distillers' grain for shipment to other countries. The product entering the new grain terminal will originate from across the country and is expected to increase U.S. agricultural exports through Southwest Louisiana. Completion date is estimated September 2014 to March 2015.

#### **JUNIPER GTL 9/13**

**Westlake** - Juniper GTL LLC announced the company will invest \$100 million to renovate a dormant steam methane reformer in the Westlake area and convert it to a natural gas-to-liquids facility, producing clean waxes, drilling fluids, diesel and naptha. Juniper GTL will create 29 new direct jobs averaging \$85,000 per year, plus benefits, and LED estimates the Westlake development will result in an additional 112 new indirect jobs, for a total of 141 new jobs. The Juniper GTL project will create an estimated 125 construction jobs. Construction of Juniper GTL's facility and management hiring, with the support of LED FastStart, is beginning now with additional hiring to take place as the project nears completion in early 2015.

#### **Update 4/14**

Preliminary fieldwork is underway on the Juniper GTL plant in Westlake as workers begin examining the site's existing equipment, which will be refurbished for the new facility. The bulk of the fieldwork will begin next week and is expected to take about four months to complete. Matrix Service of Orange, Texas, has been chosen to do most of the fieldwork, which will include installing new piping and bracing. The company will also clean out and inspect the existing equipment to ensure it works properly before it becomes integrated with the new GTL plant. The existing facility is in very good

shape, but it needs to be refurbished to make sure that it operates properly. The estimated \$100 million facility will produce about 1,100 barrels a day of diesels, waxes and naphtha.

The project is expected to create 29 direct jobs, which pay an average of \$85,000 a year, plus benefits. Louisiana Economic Development estimates the facility will create 112 indirect jobs. Construction workers are currently examining the site's equipment, which was originally owned by Praxair, an industrial gases company based in Danbury, Conn. Praxair sold the equipment and land to Juniper last June. Workers are opening up the equipment to get it ready for final inspection, clean out and refurbishment. Among the former Praxair equipment Juniper is looking to refurbish is a steam methane reformer, which will be at the heart of Juniper's daily operations. The steam methane reformer will convert natural gas into synthesis gas, a combination of hydrogen and carbon monoxide, which is used to make products such as methanol and ammonia. They don't expect to see any major groundwork on the site until the fall, when construction is slated to begin on the plant's foundation. Hiring for non-labor jobs at the Juniper plant has begun. A full-time human resource officer is now at the company's Interstate 10 office to assist with screening and candidate selection. Those interested in submitting a resume to Juniper can do so via email at [general@junipergtl.com](mailto:general@junipergtl.com). Hiring for the project's craft labor jobs will be done by the engineering and construction contractors hired to design and build the facility. The project's front-end engineering and design contract was sent out for bid a year ago.

#### **LAKE CHARLES CLEAN ENERGY/ LEUCADIA NATIONAL CORPORATION/LC COGENERATION LLC**

**Lake Charles** - Lake Charles Cogeneration LLC, owned by New York-based Leucadia National Corp., announced that preliminary work is still on going on more than 70 acres of property owned by the Port of Lake Charles. The facility will convert petroleum coke to methanol and will be the nation's first gasification plant. This process offers the cleanest, most efficient method available to produce methanol from low or negative-value carbon-based feedstocks such as coal, petroleum coke, high sulfur fuel oil or materials that would otherwise be disposed as waste. Ground-breaking is scheduled for 2012. The facility will cost about \$2.6 billion in direct capital expenditures, generate upwards of 3,000 construction jobs with more than 200 full-time positions required to run the plant, resulting in annual payroll expenditures of \$340 million over the three year construction period. Commercial operation of the plant is currently scheduled to begin in the middle of 2012.

#### **Lake Charles Clean Energy Update 9/13**

The Port of Lake Charles board has approved an operating agreement with Lake Charles Clean Energy for the handling and storage of methanol, a major step in moving the \$2.6 billion project forward. Port officials said the submission will allow the product to be exported, about 1 million tons per year. The port already received a 25-year operating contract with Lake Charles Clean Energy, a subsidiary of Leucadia. Port Director Bill Rase said this is the largest project in the works at the port and will help create long-term sustainability for years to come. The company has spent more than \$50 million in site preparation, mainly for drainage and electricity.

#### Press release from Port of Lake Charles:

Lake Charles Clean Energy (LCCE), LLC has announced that it has secured major long-term commercial offtake contracts with BP Products North America Inc., Air Products and Chemicals, Inc. and Denbury Onshore LLC, a subsidiary of Denbury Resources Inc., for the Lake Charles Clean Energy project located at the Port of Lake Charles. LCCE is a subsidiary of Leucadia Energy, LLC. According to LCCE, securing long-term commercial offtake contracts is a major milestone, as it enhances Leucadia Energy's ability to seek and obtain necessary third-party financing for the project prior to commencing construction.



This project, employing commercially proven gasification technologies to cleanly manufacture industrial products from petroleum coke, would be the first of its kind in the U.S. LCCE is expected to be one of the world's lowest-cost producers of methanol and hydrogen and a low-cost producer of other products used in the chemical and refining industries.

The release states that a final investment decision in the project remains subject to third party financing and board approval by Leucadia National Corporation. As part of its financing efforts, Lake Charles Clean Energy has retained Credit Suisse AG and its affiliates, Citigroup and its affiliates, and Jefferies & Company, Inc. and its affiliates to provide advisory services related to potential placement of project equity. According to the release, the project represents a capital investment of more than \$2.5 billion and is expected to provide up to 1,500 construction jobs during the 3-4 year construction period, beginning in 2013. Leucadia Energy will be managing construction of the project. Turner Industries Group, LLC of Baton Rouge, will construct the project, and Kellogg, Brown and Root, ("KBR"), will provide design, engineering and procurement services.

Officials said that after completion, there will be approximately 165 full-time skilled employees (including contract employees) at the clean fuels plant, with competitive wages and benefits for the technical jobs needed to operate and maintain this first-of-its-kind U.S. clean energy plant. Operations and management at the plant will reportedly cost approximately \$2 billion during its 30-year life. The majority of costs will go to pay local workforces and purchase locally procured materials and services. The project would have a tremendous economic multiplier effect in the surrounding area, through housing demand and services needed for the facility and its employees. For more information about Lake Charles Energy project, visit [www.LakeCharlesCleanEnergy.com](http://www.LakeCharlesCleanEnergy.com).

#### **LAKE CHARLES CIVIC CENTER HOTEL 1/13**

**Lake Charles** - In 2007, Lake Charles voters made a decision that could end up being the most important catalyst for commercial development along the seawall. Voters overwhelmingly decided to implement an urban renewal plan. The current plan that could lead to a Hyatt Hotels and Resorts corporate family facility being built next to the Civic Center is a real possibility. New Orleans-based HRI Properties is the company the city has been in negotiations with to build a \$19 million, 150-room hotel on the north side of the Civic Center. HRI's vice president of acquisitions told the Lake Charles American Press that talks between the company and city on development agreements, land issues and other aspects of the deal are progressing.

City officials want development along the 60-plus acres of land along the seawall, but it is thought that a hotel next to the Civic Center is the missing link needed for economic prosperity in both the lakefront and downtown districts. In 2011, PFK Consulting in Houston provided City Hall with a hotel market survey that focused on the Civic Center area. Researchers concluded the proposed lakefront downtown hotel is projected to receive substantially more than its fair share of demand due to its location adjacent to the Lake Charles Civic Center and proximity to downtown Lake Charles.

In April 2013, a TIF proposal failed which would create a taxing district around the Lake Charles Civic Center, the proposed hotel, and on lakefront property, to raise about \$3.4 million to partially fund construction of the 150-room, six-story facility. The Lake Charles City Council will continue to review HRI's proposal to build a hotel near the Lake Charles Civic Center. Mayor Randy Roach says they see the 150-room high end hotel having positive impact on the Lake Area Hotel industry and making the Civic Center a destination for conferences and regional events.

#### **LAKE CHARLES LNG/TRUNKLINE LNG EXPORT/ENERGY TRANSFER EQUITY 4/12**

**Lake Charles** - Energy Transfer Equity, L.P., formerly Trunkline LNG, announced that it has filed with the Federal Energy Regulatory Commission to build the previously announced natural gas liquefaction project under development in Lake Charles. Energy Transfer Equity acquired the project from Southern Union in

March 2012 for \$5.7 billion. The Lake Charles liquefaction project is being developed to liquefy domestic supplies of natural gas for export to foreign countries in order to meet the growing world-wide demand for LNG. Exporting LNG to the world market will provide a wide range of economic and employment related benefits for the United States. If this project goes through, it is likely to see several thousand construction (estimated 3,000) jobs and 100 permanent jobs while retaining 77 jobs. Pending regulatory approvals, Trunkline LNG Export currently expects to begin project construction in 2014 and is anticipating the project to be in service in the spring of 2018. As part of the project, Trunkline Gas Company plans to extend its interstate natural gas pipeline approximately half a mile to provide feed gas to the liquefaction facility. The project is currently planned to export up to 15 million metric tons of LNG per year, which is the equivalent of approximately 2 billion cubic feet per day of natural gas. Trunkline LNG is located on Lake Charles Harbor and Terminal District property.

#### **Trunkline LNG Export Update 10/13**

In August 2013, the U.S. Department of Energy conditionally granted authorization to Energy Transfer and BG Group to export from the existing Trunkline LNG terminal up to 15 million metric tonnes per annum (mtpa) of LNG to non-FTA nations. The proposed project will include the construction of three liquefaction trains and will use the existing LNG storage and marine berthing facilities owned by Trunkline LNG Company, LLC. Energy Transfer has secured all property rights required for the site of the liquefaction facility. Exporting LNG to world markets is expected to provide economic and employment related benefits for the U. S. and Louisiana, including approximately 250 operational positions and several thousand jobs during the project's construction phase. While Energy Transfer will own and finance the proposed new liquefaction facility, BG Group will oversee the engineering and design and will manage construction of the facility, as well as operate the combined facility. The project is in the Federal Energy Regulatory Commission's (FERC) "pre-filing" environmental review process, with the parties currently expecting to file a formal application with the FERC by the end of the first quarter of 2014. Pending final investment decisions from both Energy Transfer and BG Group in 2015, construction is expected to start in 2015, with first LNG export anticipated in 2019. New total for capital investment is **\$9 billion**.

#### **LAKES AT MORGANFIELD 5/13**

**Lake Charles** - The Lake Charles City Council has approved annexing 277.4 acres of land located off of La. Highway 14 and, according to developers, the land is going to be used for the construction of a subdivision called the Lakes at Morganfield. River Ranch Development Co., based in Lafayette, is overseeing the project. Company spokesman told the city council that 1,000 residential units will be constructed. The American Press reports an architect from Baton Rouge will design the homes using smart growth principles. This multi-use development will stress the attributes of traditional neighborhoods and include living areas where people can easily walk and bike, along with enjoying open spaces among homes and businesses. Baby boomers and young adults alike want these types of neighborhoods, of which River Ranch in Lafayette is considered one of south Louisiana's best success stories.

The plan at Morganfield is to begin building homes priced between \$250,000 and \$295,000, followed by the construction of homes priced from \$170,000 to \$210,000 before building more expensive structures. Along with the residential community, 500,000 square feet of commercial space would be provided along with recreational facilities. The general conceptual plan for the mixed residential and commercial development has been submitted. They are planning to build aspects of a traditional neighborhood development with conventional housing and green space. Initially 110 homes sites are proposed with an amenities package, then expand to 600 to 700 homes over a five to eight year period. Company representative stated that the intention is to break ground in the third quarter of 2013.

Residential infrastructure expenditures for Morganfield would be approximately \$40 million. It is expected to have more than 500,000 sq. ft. of commercial property over the build out of the project amounting to \$75 million dollars of commercial property development. At a minimum, the 300 units of multifamily would

amount to \$30 million in multifamily development costs. The Morganfield development with approximately 2,000 lots expects the housing construction expenditures to reach approximately \$350 million over the life of the project. River Ranch Development Company has also purchased additional property on Hwy 14 west of Manchester Road where 575 lots have been purchased for further development. This new development is named Oak Grove (Leonard's Property) with an estimated \$14,500,000 in capital investments.

### **MAGNOLIA LNG 1/13**

**Lake Charles** —Magnolia LNG announced the company's plans to develop a \$2.2 billion natural gas liquefaction production and export facility at the Port of Lake Charles. The LNG project would create 45 new permanent jobs, with an average salary of \$75,000 per year, plus benefits. LED also estimates the project would result in 175 new indirect jobs. In addition, the LNG project would require an estimated 1,000 construction jobs. The company expects to make a final investment decision to move forward with the project in late 2014, after it secures permits and completes financing. The mid-scale LNG facility would be located on 90 acres at the port's Industrial Canal, off the Calcasieu Ship Channel. Magnolia LNG would produce 4 million metric tons of liquefied natural gas per year, and construction would begin in 2015 pending the company's attainment of permits and final financing.

Magnolia's project would be positioned for direct access to several existing gas pipelines. Using its patented Optimized Single Mixed Refrigerant process, or OSMR™, Magnolia LNG would produce liquefied natural gas more efficiently with fewer emissions than other LNG processes. OSMR™ adds conventional combined heat and power technology with industrial ammonia refrigeration to enhance the performance of the liquefaction process. Magnolia LNG would distribute to domestic markets as well as countries that have free trade agreements with the U.S. The company also will explore a potential expansion to 8 million metric tons per year in the future. Magnolia LNG will seek federal Department of Energy free trade agreement approval in 2013. The company will submit a pre-filing application to the Federal Energy Regulatory Commission in March, before it completes the selection of project partners by June 2013. The company plans to begin hiring in early 2015, with commercial operations to begin in 2018.

#### **Magnolia Update – 1/14**

As reported by the company, capital cost for the entire 8 mtpa Magnolia LNG project is USD \$3.5 billion. Updated employment projections are: 560 at peak construction, 65 direct operations and 125 indirect operations.

#### **Magnolia Moving Forward - 4/14**

Magnolia LNG officials will submit three major applications with state and federal agencies next week, bringing their multi-billion project a few steps closer to reality. Magnolia's vice president of project management said the company will submit its formal application to the Federal Energy Regulatory Commission for a construction permit and a separate application for an air permit with the state Department of Environmental Quality. Both applications will be sent out April 30. The company will also apply for a dredging permit next week with the U.S. Army Corps of Engineers to dredge the site's berthing pocket for its export ships. The berthing pocket will run alongside Magnolia's two storage tanks.

Magnolia's estimated \$3.5 billion project will consist of four LNG trains, which will be built on 120 acres near the intersection of Henry Pugh Boulevard and Big Lake Road in Lake Charles. Each train will produce 2 million tons per year of LNG, which will be stored in two, 160,000-cubic-meter cryogenic tanks.

### **MOSS LAKE WORKER VILLAGE 4/14**

**Carlyss** - First there was Pelican Lodge and now there's Moss Lake Village — another project in the works to house temporary workers during the height of major construction in Southwest Louisiana. Negotiations are underway to let a company called First Flight Holdings LLC develop temporary housing on

Southland Field property in Carlyss. If a lease is approved, it would provide housing for workers on the Semptra Cameron LNG project. First Flight proposes to lease about 100 acres of airport property. Based on its proposal, Louisiana-based First Flight plans to develop a temporary residential community on property strategically located near several planned industrial expansions. The planned community, Moss Lake Village, is designed to scale up and down, based on demand, and to accommodate up to 2,500 people at peak occupancy. As local communities, like Sulphur, contemplate an impending surge in industrial construction, a key concern is an increase in traffic. To address these concerns, the transportation services incorporated into Moss Lake Village are expected to significantly reduce the number of vehicles traveling on Highway 27.

Based on First Flight's initial proposal, permanent infrastructure installed by First Flight will remain in place after the temporary village has been removed, thereby becoming assets for the long-term benefit of the airport. Additionally, once the community is at or near full occupancy, the company has agreed to make \$50,000 annual cash or in-kind contributions to the community for educational or youth activities. And in the case of a natural disaster and the cessation of construction activities, First Flight has agreed to provide ice, water, food, and short-term shelter to local families who are displaced by the disaster.

Specifically, in addition to the temporary residential development, the proposal by First Flight lays out plans for indoor recreational facilities as well as outdoor courts, playing fields, and outdoor cooking areas. Moss Lake Village residents will also be provided with on-site services, including transportation services, daily maid/laundry services, and daily breakfast, lunch, and dinner. On-site security for Moss Lake Village will be in place 24 hours-a-day, 365 days-a-year and will include oversight by Calcasieu Parish Sheriff's deputies, as well as additional private security.

#### **Update on Moss Lake Worker Village 6/14**

The Calcasieu Parish Planning and Zoning board voted to approve a zoning exception to allow the workforce housing project. However, the board did place 11 conditions to which First Flight Holdings, the company behind the project, agreed. That includes a drainage impact study, a natural buffer where possible and exterior lighting pointed away from residents' homes. Others include submitting a landscape plan to providing a copy of a code of conduct to be signed by Moss Lake Village residents. One of the key promises made by First Flight Holdings is that it'll only have clients south of Southland Executive Airport. The First Flight Project received a zoning exception-- in part because it's considered temporary housing to help reduce the impact of industrial expansion in the area. When the industrial expansion is finished, First Flight will have six months to remove pods used to house workers.

#### **NATIONAL HURRICANE MUSEUM 3/12**

**Lake Charles** - The \$66 million National Hurricane Museum and Science Center project is inching its way closer to becoming a reality in Southwest Louisiana with support from the surrounding areas. The museum is still in the fundraising stage with the board having collected almost half a million dollars in a little over six months. In May 2013, the Port of Lake Charles came to an agreement to give the museum \$3 million towards making this plan a reality.

#### **Update 4/14**

The Community Foundation of Southwest Louisiana donated \$75,000 to the National Hurricane Museum and Science Center's education initiative focusing on weather, water and wetlands. President and CEO of the foundation said the money comes from a fund for the future of the Gulf. The mission of the Community Foundation is to connect human and financial resources to effect permanent and positive culture change. "The education initiative is a very exciting component of what we're doing," said Gray Stream, NHMSC board chairman. "Hopefully, the education component will help save lives and property." The donation matches the earmarked \$75,000 given by Pinnacle Entertainment in 2012. On the capital side, efforts to raise funds for the \$70 million museum have reached about \$14 million in dedicated funds. In addition, there is \$28 million in priority 5 capital outlay funding. Priority 5 projects can get non-cash lines of credit or eventually be

moved to a higher priority. "We'll know within a year on the capital side if those major leads come together," said Stream. The NHMSC aspires to be a national educational hub using severe weather and coastal restoration and protection as powerful motivational themes to teach math and science, according to its website. The museum expects to attract 220,000 visitors per year with a \$63 million total annual economic impact to the region.

#### **Museum Update 6/14**

In the 2014 session of the Louisiana legislature, lawmakers approved \$28-million in funding support for the National Hurricane Museum & Science Center. That brings the contributions up to \$36-million. On June 25, Cheniere Energy donated \$200,000 to the campaign. They expect to work hard to generate more donations over the next year and a half. It's a big investment, but they are committed to creating a world class facility on the Lake Charles lakefront. The renderings are meant to be bold and make a statement. It's meant to plant a flag as far as how we want to brand ourselves regionally. It's certainly meant to be impressive and it will be.

#### **NORTHROP GRUMMAN 3/12**

**Lake Charles** - Chennault announced that Northrop Grumman is adding a \$3.6 million, 25,000 square foot multi-purpose building that will result in additional employment.

#### **PORT OF LAKE CHARLES**

**Lake Charles** - \$22 million in associated rail improvements are underway with the state paying \$12 million, Union Pacific investing \$6 million and the Port paying \$4 million to build a loop track system inside the City Docks to handle additional traffic and rail upgrades between Chennault International Airport and City Docks.

#### **Port of Lake Charles – Industrial Housing Facility 4/13**

PELICAN LODGE - In late April 2013, Port of Lake Charles officials also announced plans to build an industrial employee housing facility which will hold up to 4,000 workers. The \$70 million facility will be built on 200 acres of Port property to meet projected workforce demands for the area. It will be located off of La. 397, one mile south of Interstate 10. The construction of the temporary facility is expected to bring in 400 jobs. Plans include recreational facilities, a baseball field, basketball courts and several different dining options. Details were released in a presentation by Greenfield Logistical Solutions of Louisiana during the Port's regular board meeting. The facility will "provide a world-class employee village in support of local project activity." The plan also includes daily meals and transportation for the residents. Rent will be about \$130 per day including three meals and transportation. Unit fabrication will be done in Houston and set up in Lake Charles in three phases. The facility could be completed as early as November 2014. Ground breaking ceremony was held November 12, 2013.

#### **Port of Lake Charles 10/13**

The State Bond Commission has given the go ahead for the Port of Lake Charles to issue up to \$100 million in revenue bonds. The bonds will be paid back through money coming into the port. Revenue bonds will be issued to make needed improvements -- including major renovations to facilities at the City Docks off Sallier. Other improvements will be made west of the river at Bulk Terminal 1, where the addition of two docks will triple their ability to accommodate vessels. They are also improving the port's former administration building to be used by U.S. Homeland Security and there will be projects associated with Lake Charles Clean Energy. The port will need to hire probably 60 to 80 new employees to accommodate growth at the Bulk Terminal, and its operations expects to have 150 new permanent jobs likely to pay between \$100,000 and \$150,000. Since the bonds will be paid off with port revenues, there will be no property tax associated with the bond issue.



### **Calcasieu Ship Channel 3/14**

The U.S. Army Corps of Engineers have allocated \$10 million to the Calcasieu Ship Channel for dredging a crucial portion of the channel to its full width. A portion of these additional funds will be combined with previously budgeted funds to dredge a key 3.5-mile stretch of channel — Miles 7 to 10.5 — to its full 400-foot width. The previous funding would have reduced the channel width there to only 250 feet—a narrowing that would have extremely adverse economic consequences for channel users. Southwest Louisiana's huge industrial complex relies on unrestricted passage through the ship channel. And the \$58 billion in development projects announced for this area count on having a reliable channel to transport their goods—that's why they're coming here. A significant portion of the nation's energy resources moves up and down this channel every day and safety issues that would be posed by a narrowed channel must be addressed. The \$10 million allocation came from discretionary funds available to the Corps of Engineers in the FY14 Omnibus Budget Bill. It will be used for critical channel maintenance that includes dredging the 400-foot width of Miles 7 to 10.5.

A group representing the Calcasieu Ship Channel's interests went to Washington, D.C., in February to present justification for the additional funding. The group included representatives of channel users—BG/Trunkline LNG, Citgo, Magnolia LNG, Cameron LNG—as well as the Lake Charles Pilots, the Port of Lake Charles and State Senator Dan "Blade" Morrish. They requested that \$11 million be added to the previously budgeted \$16.24 million to accomplish the needed dredging.

This was the second time that a coalition of Calcasieu Ship Channel users went to the nation's capital to plead for needed funding for dredging. A 2012 appeal resulted in an allocation of \$6.9 million.

### **SASOL LTD.**

#### **GAS-TO-LIQUID COMPLEX 9/11**

Sasol selected Calcasieu Parish as the location for a potential gas-to-liquid, or GTL, complex that would entail a capital investment of approximately \$10.5 billion and produce direct employment of about 850 people, with an average salary of \$89,000 plus benefits, and 5,500 construction jobs. LED estimates the project will also result in approximately 4,000 indirect jobs. The company, based in South Africa, wants the plant built by 2018 with the feasibility study expected to be complete by mid 2013. Plans are underway for an 18-month feasibility study to determine the plant's size and production capabilities. It is estimated to have a \$919 million economic ripple throughout SWLA annually. The complex will provide a huge new source of demand for the Haynesville Shale and other natural gas plants in Louisiana. LED utilized innovative GIS mapping technology provided by the Calcasieu Parish Police Jury to recommend locations that would optimize a variety of customized site selection criteria. The GIS work and partnership with the Port of Lake Charles to secure land options saved the company months of planning and preparation work. *<sup>3</sup>LSU recently completed an economic impact analysis, commissioned by Sasol, that shows just how significant this project would be for the State of Louisiana and for the greater Lake Charles area. The study says that construction alone will generate another \$1.73 billion in additional business activity and more than 12,000 new jobs associated with \$577 million in personal earnings during the five-year construction period.*

#### **ETHYLENE CRACKER/DERIVATIVES COMPLEX 11/11**

November 2011, Sasol's board approved the selection of Calcasieu Parish to build an ethane cracker and derivatives complex in Lake Charles. That investment will be approximately \$4.5 billion with 400 to 500 new direct jobs and expects the feasibility study will be completed in 2013.

### **Sasol Announces Largest Manufacturing Investment in Louisiana History**

#### **Westlake 12/12**

Louisiana Gov. Bobby Jindal and Sasol Ltd. CEO David Constable announced the international integrated energy and chemicals company will invest between \$16 billion and \$21 billion in an integrated gas-to-liquids (GTL) and ethane cracker complex in Westlake, LA. The project is expected to create 1,253 direct jobs, an

additional 5,886 new indirect jobs, with 7,000 construction jobs and Sasol will retain 435 existing direct jobs in Westlake as a result of the project.

Including direct and indirect effects, the Sasol project will produce a total economic impact over the next 20 years of \$46.2 billion, according to an economic impact study commissioned by <sup>4</sup>Louisiana Economic Development (LED) and completed by the LSU Division of Economic Development. According to Dr. Loren Scott, Professor Emeritus of Economics at LSU, Sasol's planned facility will be the largest single manufacturing investment in Louisiana history. Gov. Jindal stated it also represents one of the largest foreign direct investment manufacturing projects in the history of the entire United States.

A 650-acre site near Sasol's existing facilities in Westlake, Louisiana was identified and a September 2011 announcement identified the company's site selection and its decision to move forward with a final feasibility study for the GTL facility. Hiring for the GTL and ethane cracker facilities will begin in 2014. Operations of the first plant are expected to start in 2017, with full employment reached within two years after commercial operations begin.

#### **SASOL UPDATE 5/13**

Public affairs manager at Sasol's office of new business development said that management agreed earlier this week to work on the expansion project in phases. Work on the chemical plant will start first and is expected to cost \$5 billion to \$7 billion. If they get permits in line, Sasol plans to start construction next year---that is when they will go for final investment of the (gas-to-liquids) facility. Work on the gas-to-liquids facility will start just as the chemical plant is being finished. Final investment on the second phase should occur within 18-24 months after the first phase begins.

#### **SEARS BUILDING/NEW DOWNTOWN DISTRICT FACILITY 6/13**

In November of 2012, the City of Lake Charles entered into an agreement to sell the former Sears retail site according to the authority granted by the Lake Charles City Council after the legal process of declaring the property as surplus. City officials used federal funds to clean the property before the former Sears structure was demolished in 2008. Of the three developers who expressed interest in the 3.5 acre property in the downtown district, the Lake Charles City Council chose Roger Landry, who had offered to buy the land for \$1.065 million and build a mixed residential and business facility. Landry intends to pay cash for the property and wants to build 170-plus residential units and provide 22,000 square feet of business space on the property. He estimates that the facility would cost \$20 million to construct and construction could start in about 1 ½ years allowing time for the engineering and architectural work to be done. Purchase documents were executed on June 12, 2013 and the proceeds of the sale were disbursed to the City of Lake Charles the following day. After an environmental due diligence period which was extended once, finalizing the title curative matters which were related to contracts filed in connection with the environmental remediation work on the site, the closing is complete.

#### **SOWELA TECHNICAL COMMUNITY COLLEGE**

##### **Aviation Training Facility 8/13**

**Lake Charles** - AAR Corporation's announcement will bring \$3.7 million to SOWELA to upgrade and expand its aviation program. The multi-million dollar aircraft maintenance and repair operation is located in Lake Charles at the Chennault International Airport. The money will be used to provide an ever-increasing number of highly trained students skilled in aviation technology. The college is uniquely positioned to become a key source of the training needed by the workers who will be employed by AAR as well as Northrop Grumman, both of which are literally next door. SOWELA will be able to add the faculty and facilities needed to attract students to the aviation technology field knowing that jobs are waiting for them right across the runway.

**Industrial Technology Training Facility 12/12**

**Lake Charles** - To support the project's workforce needs during construction and operations of the new Sasol plants, the state of Louisiana will be investing \$20 million for a new training facility and associated equipment focused on industrial technology at SOWELA Technical Community College in Lake Charles. The new training center initially will focus primarily on meeting the training needs of Sasol; once Sasol's initial needs have been met, the facility will serve the broader needs of growing manufacturers throughout the region. The new facility will provide the means to plan, design and deliver the training programs and services to help ensure that businesses and industry partners are successful.

**Nursing and Allied Health Building 5/13**

**Lake Charles** - Groundbreaking ceremonies were held on May 3, 2013 for SOWELA Technical Community College's new \$8.8 million Nursing and Allied Health Building project - a new 35,000-square-foot building, state-of-the-art technology and equipment, new lecture halls, labs and a digital media center. The state committed \$6 million to build this new facility because to meet the growing demand for a high-quality healthcare workforce in southwest Louisiana and across our state. Funding for the project comes from a \$2.8 million gift from the H.C. Drew Foundation of Lake Charles along with \$6 million in state funding. The building is expected to be completed in March 2014. Upon completion, the Nursing and Allied Health Building will allow SOWELA Technical Community College to educate more nurses and allied health professionals, helping deliver stronger support for health care services in the southwest Louisiana area.

**WALNUT GROVE DEVELOPMENT 12/12**

**Lake Charles** - Activity on 60 acres on the west end of Sallier Street down from the Port of Lake Charles is more than five years of work and the centerpiece of the future Walnut Grove Development. The name Walnut Grove has historic roots to the original Walnut Grove more than 100 years ago and was at one time a recreational destination of sorts for the Lake Area. A mixed-use community, it will have residential property of various types, various price ranges and also have commercial property. It will be a walkable community where everything will be within a five minute walk – a lot of connectivity in terms of the street layout, walking routes and proximity. The town square will feature the Lawton Building, a large three-story facility that will house businesses. There will also be a grocery market, a restaurant as well as a bank and post office. Another feature will take a boardwalk through the natural marsh area on the property. Intended to create a public realm that is warm and inviting, Walnut Grove also features a quaint square, charming train depot, beautiful tree-lined streets, landscaping, as well as Contraband Bayou and many public greens. Nearby the first of 180 homes are now under construction to give people a flavor of what Walnut Grove will have to offer. It is expected to take seven years to completely finish Walnut Grove. Ribbon Cutting ceremony was held November 7, 2013.

**WEST CALCASIEU PORT BARGE BASIN EXPANSION 2/12**

Apollo Environmental Strategies of Beaumont, Texas is the contractor on the \$2.3 million expansion project at the West Calcasieu Port that will result in the creation of 800 linear feet of barge basin shoreline for an additional 25-30 barge slip.

**WILLOW BROOK 4/13**

The Willow Brook neighborhood project, which will be near Graywood, is moving forward. Thirty acres of land will house 138 new single family homes. The subdivision will be located on the west side of the 5800 block of Gray Market Drive. Homes will meet Graywood standards and be 1,600 to 2,500 square feet. No date published as to when the construction will begin.

**The following are plant expansions and new projects reported through LED where incentives have been identified totaling \$77.78 million in 2012 for Calcasieu Parish:**



|                           | Construction Jobs | Permanent<br>New Jobs | Retained/<br>Existing Jobs | Investment    |
|---------------------------|-------------------|-----------------------|----------------------------|---------------|
| Turner Specialty Services | 0                 | 5                     | 125                        | \$ 500,000    |
| Bollinger Calcasieu       | 0                 | 5                     | 18                         | \$ 2,000,000  |
| Westlake Company          | 400               | 5                     | 393                        | \$ 340,000    |
| EAM Nelson Holding        | 6                 | 0                     | 0                          | \$ 3,300,000  |
| Entergy Texas             | 16                | 0                     | 0                          | \$ 9,000,000  |
| Entergy Gulf States       | 27                | 0                     | 7                          | \$ 5,000,000  |
| Entergy Gulf States       | 101               | 0                     | 160                        | \$ 18,500,000 |
| Excel Paralubes           | 50                | 0                     | 0                          | \$ 20,000,000 |
| Phillips 66               | 0                 | 0                     | 0                          | \$ 10,000,000 |
| SAI Daya                  | 50                | 12                    | 0                          | \$ 7,200,000  |
| SWLA Hospital Association | 1,225             | 5                     | 0                          | \$ 1,000,000  |
| LeBocage                  | 10                | 1                     | 2                          | \$ 740,000    |
| Jason's Deli              | 5                 | 5                     | 0                          | \$ 200,000    |

The following are plant expansions and new projects reported through <sup>1</sup>LED where incentives have been identified totaling \$253.4 million in 2013 for Calcasieu Parish:

|                                | Construction Jobs | Permanent<br>New Jobs | Retained/<br>Existing Jobs | Investment     |
|--------------------------------|-------------------|-----------------------|----------------------------|----------------|
| Amak/Vinton Hotel              | 25                | 8                     | 0                          | \$ 2,000,000   |
| Axiall/PPG                     | 20                | 5                     | 185                        | \$ 1,000,000   |
| Bolton Ford                    | 0                 | 5                     | 80                         | \$ 1,500,000   |
| EAM Nelson Holding             | 0                 | 11                    | 0                          | \$ 1,800,000   |
| Empire of the Seed/Noble Bldg. | 0                 | 0                     | 0                          | \$ 1,500,000   |
| Entergy Gulf States            | 60                | 0                     | 0                          | \$ 10,000,000  |
| Entergy Texas                  | 22                | 0                     | 0                          | \$ 6,000,000   |
| Excel Paralubes                | 50                | 0                     | 0                          | \$ 15,000,000  |
| Heritage Enterprises/DeQuincy  | 200               | 6                     | 0                          | \$ 2,099,000   |
| ISC Constructors               | 710               | 0                     | 0                          | \$ 1,854,500   |
| Panera Bread                   | 0                 | 25                    | 0                          | \$ 1,200,000   |
| Phillips 66                    | 0                 | 0                     | 0                          | \$ 5,000,000   |
| W R Grace                      | 75                | 20                    | 296                        | \$ 22,500,000  |
| Westlake Petro/Polymers        | 0                 | 0                     | 0                          | \$ 182,000,000 |

**2012-2014 Calcasieu Parish transportation improvement projects reported by <sup>2</sup>IMCAL estimate \$318,122,928:** Lakefront property \$3.27 million, Calcasieu Parish fire protection improvements \$1.46 million, Sulphur drainage project \$2.5 million, Nelson Road extension/bridge \$32.4 million, River Bluff Park in Moss Bluff \$15.6 million, Derek Development Imperial Pointe \$200 million, DeQuincy airpark taxi extension \$2.5 million, East McNeese Street Extensions project \$6 million and state highway improvements \$54,392,928.

**2015-2019 Calcasieu Parish transportation springboard improvement projects totaling \$39,164,405 reported by <sup>2</sup>IMCAL (per attachment) summarized below:**

2015 \$ 929,745  
2016 \$ 2,452,117  
2017 \$ 2,543,145  
2018 \$ 3,532,919  
2019 \$29,706,479

## **-CAMERON PARISH- CHENIERE ENERGY 1/12**

**Cameron** - Houston-based Cheniere Energy announced it would expand its Sabine Pass terminal with one of the largest capital investments in Louisiana history and began building an \$11 billion liquefied natural gas, or LNG, facility to transport affordable natural gas around the world from Louisiana and its interstate pipeline connections. The project has created 283 jobs with a total compensation and benefits package that will exceed an annual average of \$100,000. The new jobs would support another 589 indirect jobs in the area, 150 resident contractors and 3,000 construction jobs are projected at the peak of construction activity. The new facility will handle the shipment of liquefied natural gas, or LNG, from the company's international LNG terminal. The construction of Cheniere's liquefaction project in Cameron Parish will provide key support to Louisiana's economy and natural gas industry, which has been transformed by the development of the Haynesville Shale. In only two years, Louisiana's natural gas production has doubled as the Haynesville has grown into one of the most prolific shale plays in the world. This liquefaction project will provide thousands of jobs in Southwest Louisiana while connecting the state's natural gas industry to global markets, making Louisiana the world's first dual importer and supplier of LNG. Cheniere Energy anticipates construction will begin in mid 2012, with hiring of the new permanent jobs beginning in 2014. The company will commence operations at the liquefaction facility in 2015, and the second phase of the project is expected to be completed by the end of 2018. Adding liquefaction capabilities will transform the Sabine Pass terminal into a bi-directional facility capable of exporting LNG in addition to receiving LNG for regasification.

### **Cheniere's Investment in Southwest Louisiana 10/13**

Cheniere began construction of its Sabine Pass Liquefaction Project in Cameron Parish, Louisiana in August of 2012. The project's total cost is expected to be approximately \$18 Billion and be fully complete in 2019. The completed facility will directly create 580 new jobs in southwest Louisiana.

*Current Construction:* Cheniere – through our EPC contractor Bechtel – is currently building Trains (aka - LNG production units) 1-4 of the facility. These units have been fully permitted by the federal government – meaning they have received DOE approval to export to non-FTA nations and the Federal Energy Regulatory Commission has authorized siting and construction. In addition, the LNG produced by Trains 1-4 has already been sold under 20 year contracts to major global purchasers of LNG. This phase of the project, already under construction, represents a \$12 Billion investment in southwest Louisiana. The total cost of this construction – that which is being paid to our EPC contractor – is approximately \$7.8 billion dollars. The remaining balance represents financing and other business costs. Trains 1-4 will create 280 full-time positions within Cheniere and an additional 150 full-time, permanent contractor positions – for a total of 430 new jobs in southwest Louisiana.

*Trains 5 and 6:* In 2013, Cheniere announced an expansion of the Sabine Pass Liquefaction project. We have initiated the DOE and FERC permitting process, and plan to move forward with construction upon regulatory approval. The capacity of train 5 has already been sold under long-term contract to global purchasers of LNG. Engineering cost estimates are not yet complete for Trains 5 and 6; however we estimate that the total cost will be at least \$6 billion. Assuming a similar model to Trains 1-4, the actual construction cost will be approximately \$4 billion. Trains 5 and 6 will create an additional 150 full time positions at the facility – with 120 being direct hires to Cheniere and 30 being full-time, permanent contractors.

### **Cheniere's SWLA Investment Increases 1/14**

Cheniere CEO Charif Souki said Sabine Pass LNG's expansion will consist of six trains, each of which is expected to produce 5 million tons of LNG a year. Four have already received DOE permits, which will allow the company to export LNG to countries with whom the United States has a free trade agreement and to non-FTA nations. The plant's other two trains are in the permitting process with DOE. Cheniere has LNG customers for 75 percent of the facility. When finished it will

be a **\$20 billion investment** in Southwest Louisiana with \$12 billion already spent over the last 18 months. Cheniere has 2,500 people working at Sabine Pass LNG and is increasing its construction staff by 250 people a month. Peaking this summer with over 4,000 people — probably closer to 4,500 — and who will be there for the next five years. When all six trains are developed, there will be somewhere between 13,000 and 14,000 upstream jobs.

Cheniere received FERC approval on the Sabine Pass project in April 2012. The facility's expansion will make it the first of its kind in the contiguous United States capable of exporting natural gas as LNG. The company's existing import terminal has regasification and send-out capacity of 4 billion cubic feet a day and can store close to 17 billion cubic feet of gas.

**May 2014 LNG GLOBAL: *Monthly Construction Progress Report; published 06.23.14***  
***Sabine Pass - Overall Train 1 & 2 project progress is 67.0% complete against a plan of 68.4%. Overall Train 3 & 4 project progress is 33.1 % complete against a plan of 30.8% complete.***

On June 23rd, 2014 Cheniere Energy submitted a monthly construction progress report to the Federal Energy Regulatory Commission for the Sabine Pass Liquefaction Project in Cameron Parish, Louisiana. The report covered activities for the Sabine Pass Liquefaction Project Stage 1 (Trains 1 and 2) and Stage 2 (Trains 3 and 4) occurring during the month of May 2014. The report states stage 1 (Trains 1 and 2) engineering is 98.5% complete, procurement is 95.6%, and subcontract and direct hire construction work are 42.8% and 28.0% complete, respectively, for the period. Stage 1 overall project completion is 67.0% against the plan of 68.4%. Stage 2 (Trains 3 and 4) engineering is now 71.5% complete, procurement is 51.8%, and subcontract and direct hire construction work are 21.6% and 2.6% complete, respectively. Overall project completion for Stage 2 is 33.1% against the plan of 30.8%. Actual project progress continues to support the achievement of the scheduled substantial completion dates for Trains 1 and 2, which remain as February 2016 and June 2016, respectively. Trains 3 and 4 substantial completion dates are April 2017 and August 2017.

## **SCT&E LNG 5/14**

**Monkey Island** – Cameron Parish is the site chosen by SCT&E to develop a \$2.4 billion natural gas liquefaction facility. Southern California Telephone and Energy said one of its subsidiaries has acquired 232 acres on Monkey Island. SCT&E LNG plans four LNG production units, each capable of producing 1.1 million tons of LNG per year. The Monkey Island site provides deep water access needed to accommodate large vessels that carry LNG overseas; proximity to the Gulf of Mexico; 3,500 feet of space fronting the Calcasieu River; and 4,000 feet of frontage on the Calcasieu Pass/Cameron Loop on the northern end of the property. The area is home to one of the biggest natural gas transportation networks in North America and adjacent to several major interstate and intrastate natural gas pipelines.

### **Update 7/14**

Executives from Southern California Telephone & Energy are wasting no time in getting their LNG plant proposal for Monkey Island before federal officials. SCT&E's chairman and CEO told the American Press that the company has applied for its non-free trade agreement export permit with the U.S. Department of Energy. SCT&E's permit would allow it to export LNG from its proposed facility on Monkey Island to countries such as Japan, India, Taiwan and the European nations. The non-FTA permit opens up countries all over the world. I'm getting calls from Europe. SCT&E's non-FTA permit application to the DOE was filed just two weeks after it resubmitted its application to the department for an FTA permit. If approved, SCT&E's permits will allow the company to export up to 12 million metric tons of LNG per year from a plant on Monkey Island in Cameron Parish.

Initially, SCT&E's plant was to consist of four trains, each of which would produce an annual total of 2 million metric tons of LNG. Earlier this month, however, SCT&E executives decided to expand their plant's facility from four trains to six to meet the growing global demand for LNG, especially in

the European and Asian markets. SCT&E's decision to triple the size of its export capacity prompted company executives to resubmit a revised FTA permit application, which would allow the company to export the full 12 million metric tons on an annual basis. In May, SCT&E announced it had acquired more than 230 acres on the man-made island to build its \$2.4 billion LNG plant. DOE officials are looking at procedural changes to its non-FTA export permitting process. Among the department's proposed changes is to no longer process applications based on when the department receives them. The change would help SCT&E's application because the company is moving ahead with its proposal.

#### **Update 8/14**

In July 2014, SCT&E LNG withdrew its application for the original 4 mtpa and simultaneously submitted a new application for 12 mtpa to the DOE. In addition, SCT&E LNG will seek authorization to export 12 mtpa of LNG to non-FTA countries such as Japan and China.

As documented by the company's Founder and CEO, SCT&E LNG capital investment numbers have increased to **\$9.25 billion** with 2,000 construction jobs (24 to 30 months out), 200 permanent jobs (36 months out), 300 ancillary local jobs, and 16,500 to 22,000 supported jobs nationally. Located on Monkey Island, the SCT&E LNG site is at the heart of one of the most robust natural gas transportation networks in North America.

#### **SEMPRA/CAMERON LNG 5/12**

**Hackberry** - Sempra Energy Inc. has secured the third and final commercial agreement to develop a \$6 billion natural gas liquefaction export facility at the site of Sempra's existing Cameron LNG LLC, or liquefied natural gas, receiving terminal in Hackberry, Louisiana located on Lake Charles Harbor and Terminal District property. The facilities will chill natural gas into a liquid that can be shipped on tankers and will allow U.S. based producers to export natural gas to overseas markets for higher profits. A recent production boom has pushed U.S. natural gas prices to 10-year lows. Construction will begin in 2013 and take place in three phases, with the first liquefaction train opening in late 2016 and the other two trains coming online about five and 10 months after the initial capacity. The 12 Mtpa LNG export facility will add 130 new direct jobs with average annual salary of \$80,000 plus benefits, retain 60 existing jobs at Sempra's Cameron Parish terminal and result in an estimated 610 permanent new indirect jobs, along with 3,000 construction jobs at peak activity.

In addition to this project, Cameron LNG has a \$30 million expansion which will create an additional 100 construction jobs.

#### **U.S. Energy Department Conditionally Authorizes Cameron LNG to Export to Non-Free Trade Agreement Countries 2/14**

The U.S. Energy Department announced that it has conditionally authorized Cameron LNG, LLC to export domestically produced liquefied natural gas to countries that do not have a Free Trade Agreement with the United States from the Cameron LNG Terminal in Cameron Parish, Louisiana. The Cameron application was next in the order of precedence after the Energy Department conditionally authorized additional volume from Freeport's proposed LNG facility in November of 2013. Subject to environmental review and final regulatory approval, the facility is conditionally authorized to export at a rate of up to the equivalent of 1.7 billion standard cubic feet per day (Bcf/d) of natural gas, for a period of 20 years. The U.S. Energy Department considered the economic, energy security, and environmental impacts as well as public comments for and against the application and determined that exports from the terminal at a rate of up to 1.7 Bcf/d for a period of 20 years was not inconsistent with the public interest.

By authorizing Cameron, the Department of Energy will have cumulative authorized non Free Trade LNG exports totalling 8.47 Bcf/d of natural gas or 3.091 Tcf/yr for the one final and five

conditional export authorizations granted. They are Sabine Pass (2.2 Bcf/d), Freeport I (1.4 Bcf/d), Lake Charles Exports (2.0 Bcf/d), Dominion Cove Point (.77 Bcf/d), Freeport II (.4 Bcf/d) and now Cameron LNG (1.7 Bcf/d). In May of 2013 Mitsubishi Corporation and Mitsui & Co., Ltd announced they had signed 20-year tolling capacity and joint-venture agreements to support the development, financing and construction of the LNG export facility at the site of the Cameron LNG receiving terminal in Hackberry. The tolling agreements subscribe the full nameplate capacity of the three-train, 13.5- million-tonnes-per-annum (Mtpa) facility that will provide an export capability of 12 Mtpa of LNG, or approximately 1.7 billion cubic feet per day (Bcf/d), and the full regasification capacity of 1.5 Bcf/d. Each tolling agreement was for 4 Mtpa.

The liquefaction project will use Cameron LNG's existing facilities, including two marine berths capable of accommodating Q-Flex sized LNG ships, three LNG storage tanks with a combined storage capacity of 480,000 cubic meters. The new facilities will be wholly owned by Cameron, which in turn, will be wholly owned by Cameron LNG Holdings, LLC. Cameron LNG Holdings, LLC will be 50.2 per cent indirectly owned by Semptra Energy (Semptra) with GDF SUEZ S.A. (GDF SUEZ), Japan LNG Investment, LLC (a joint venture entity that has been formed by subsidiaries of Nippon Yusen Kabushiki Kaisha (NYK) and Mitsubishi Corporation (Mitsubishi)) and Mitsui & Co., Ltd. (Mitsui) each owning a further 16.6 per cent.

#### **Update on Semptra 6/14**

Semptra Energy announced that its subsidiary Cameron LNG has received authorization from the Federal Energy Regulatory Commission to site, construct and operate a natural gas liquefaction and export facility at the site of the company's LNG receipt terminal in Hackberry. The FERC permit is one of the last major regulatory approvals required to start construction on the \$9-10 billion natural gas liquefaction facility. Cameron LNG will still need the Department of Energy to issue its final approval for an export license.

The authorization approves the development of the three-train liquefaction facility that will provide an export capability of 12 million tonnes per annum of LNG, or approximately 1.7 billion cubic feet per day (Bcf/d). FERC also authorized a subsidiary of Semptra Energy to construct a 21-mile, 42-inch natural gas pipeline expansion of the Cameron Interstate Pipeline, new compressor station and ancillary equipment that will provide natural gas transportation for the liquefaction facilities.

Earlier this year, Cameron LNG was awarded conditional approval from the U.S. Department of Energy to export LNG to non-free-trade-agreement countries, including Japan and European nations.

#### **Update 7/14**

Semptra Energy, Cameron's parent company, was awarded FERC's authorization to construct permit on June 19. Semptra executives must now wait for the U.S. Department of Energy's final approval of their license to export gas to nations that lack free trade agreements. The department gave Semptra conditional approval in February.

Semptra plans to expand its Cameron LNG plant in Hackberry with three trains that will produce a combined total of up to 12 million metric tons of LNG per year for export. Construction on the estimated \$10 billion project is slated to begin this fall. The trains will take about four years to build, creating about 3,000 construction jobs during peak times, officials have said. The project is also expected to create 140 permanent positions.

FERC released its final environmental impact statement on the Cameron LNG project in April, concluding that it "would result in some adverse environmental impact," but that "those impacts

would not be significant.” Landrieu’s office sent a letter to DOE requesting final approval of Sempra’s LNG’s non-FTA export permit as soon as possible.

### **WALLER POINT MARINE LNG TERMINAL 3/13**

**Cameron** - Liquefied natural gas has sparked strong interest as a marine fuel because of the abundance of natural gas, relatively low price and attractive environmental performance. One challenge is the ready availability of liquefied natural gas (LNG). Houston-based Waller Marine, Inc., however, is working towards a solution. Through its LNG development subsidiaries, Waller Energy Holdings, LLC and Waller LNG Services, LLC, it is developing a natural gas liquefaction (LNG) facility on a 175-acre site the at the entrance point of the Calcasieu Ship Channel in Cameron Parish in Southwest Louisiana. It is the first of seven planned small-scale LNG terminals that will be cited around the U.S. coast. The project is estimated at \$200 million with construction end date of January 2015 providing 300 construction jobs and 45 direct jobs to the area.

Using small-scale liquefaction technology, Waller Marine plans to install nominal 500,000 gallon per day LNG trains in phases as the market and demand for marine LNG fuels inevitably expands. The first trains are planned for the Waller Point LNG terminal in Cameron Parish, and additional trains are planned for a second terminal that it is developing through its subsidiary Waller Energy Partners, LLC, at a site to be secured on the Mississippi River in the first quarter of 2013.

#### **About Waller Marine**

With the looming regulatory requirement for vessel’s to comply with new Emission Control Area (ECA) emission control regulations when operating in the territorial waters of the United States, the Waller Marine’s focus is to supply LNG to the marine fuels market. To enable the supply and distribution of LNG to and from small scale LNG terminals and for bunkering LNG as a marine fuel, Waller has also conceived and designed a series of small LNG vessels ranging from its 2,000 to 10,000 cubic meter capacity river transport and bunker barges and its 10,000 to 30,000 cubic meter coastwise ATB LNG vessels.

Waller Marine says with strategically located LNG supply facilities, a distribution of the fuel by Waller barges to small-scale LNG storage terminals combined with ship fueling with Waller LNG bunker barges at anchorages, ports and terminals throughout the U.S., vessel owners will have access to competitively priced LNG. Waller anticipates that substantial savings can be achieved by vessel owners using LNG fuels with payback for conversion costs being as short as six months. Waller has also initiated a vessel conversion strategy and is working with partners on providing funding for the conversion of ships to be fueled by LNG. Working with engine manufacturers and equipment suppliers, Waller is engineering shipboard LNG fuel storage and supply systems for vessels having a range of horsepower. They are also developing pre-manufactured systems to reduce or eliminate downtime during conversion.

**The following are plant expansions and new projects reported through LED<sup>1</sup> where incentives have been identified totaling \$16.794 million in Cameron Parish in 2012:**

|                  | <b>Construction Jobs</b> | <b>Permanent New Jobs</b> | <b>Retained/ Existing Jobs</b> | <b>Investment</b> |
|------------------|--------------------------|---------------------------|--------------------------------|-------------------|
| Cheniere LNG O&M | 0                        | 8                         | 4                              | \$104,305,155     |

**<sup>2</sup>IMCAL 2013 capital improvement projects and expansions totaling \$375,000 in Cameron Parish:**  
Entrepreneurial center \$375,000.



## **-JEFFERSON DAVIS PARISH-**

### **JEFFERSON DAVIS JAIL 4/14**

While \$10 million of state funding has already been secured for land purchase and construction, funds are still needed to maintain and operate the Jeff Davis Parish Jail before construction can begin. An agreement has been signed with Earl B. Evans Estate to sell 17.02 acres of land. The property is located just west of the Highway 90 overpass in Jennings. Officials say they chose the site because of its proximity to the courthouse and the selling price. The sales price is \$272,320 which works out to roughly \$16,000 per acre, but the parish will only pay the appraised value—which could be less. The police jury decided an attempt to go out to the people for a 10-year half-cent sales tax proposal was in order.

#### **Jefferson Davis Jail Update 5/14**

A new jail in Jeff Davis Parish gets the green light to move forward. Residents voted in favor of a half cents sales tax 72 percent to 28 percent. The parish already has \$10 million in state funding to build the facility. Parish officials said a new and larger jail has been long overdue. The current jail faces overcrowding issues and structural damage. With the new jail, the parish will go from housing about 65 inmates to a 200 hundred bed facility. The parish already has \$1.8 million on hand to get the project started. Now that the voters have pushed through the sales tax for jail maintenance, the next step is to move forward with construction. The parish has to comply with state requirements which include appraising the land and completing an environmental study. The parish said it hopes to close on the property and secure the title within 150 days. It is in an industrial area so there are no private residences nearby.

### **LOUISIANA SPIRITS: RUM DISTILLERY 1/12**

**Lacassine** - A rum distillery is in the process of being built in Lacassine by a local company called Louisiana Spirits. The company will use resources like Louisiana sugar cane and Louisiana molasses to make a true Louisiana-made rum. Construction has begun on the facility but the zoning for the commercial property, right off the I-10 exit at Lacassine, was zoned incorrectly delaying construction and opening scheduled for October 2012. The rum distillery is being built on a 23-acre site near the industrial park. It will provide up to 25 full time jobs when fully operational (12 in the first year) and 25 construction jobs. Private funding and LED assistance total \$5.3 million in capital investments. Plans for the facility include a tourist information center, viewing room and tasting capabilities. Grand opening is scheduled for November 2013.

#### **Louisiana Spirits 2/14**

Louisiana Spirits is adding an additional 15,000 square feet for storage of barrels for aging rum as well as storing empty packaging materials and raw materials.

### **SOUTH LOUISIANA RAIL LOADING FACILITY (SLRF) 6/12**

**Lacassine** - Construction is complete on a \$4 million high-speed rail facility at Lacassine. The South Louisiana Rail Facility expects to move 25,000 bushels of grain per hour and the facility will provide area farmers with the ability to export nearly 800 metric tons of rice, corn, soybeans, wheat and other agricultural commodities a year to Mexico, South America and other global markets. The Jeff Davis Police Jury committed \$200,000 in hurricane recovery funds for the project.

#### **SLRF 2/14**

Jefferson Davis Parish will use \$390,000 remaining from capital outlay funds to add rail car covers at the South Louisiana Rail Facility which will allow loading to take place during inclement weather.

### **WELSH AIRPORT EXPANSION 10/12**

**Welsh** – Starting in 2013, the Town of Welsh will receive more than \$1.2 million in federal and state grants over the next five years for airport improvements, including a 1,200 foot extension of its 2,800 foot runway and pave the way for smaller commercial planes and charter jets while helping to spur economic growth. Other upgrades will include the addition of a terminal, airfield lighting renovations and installation of a perimeter fence.

## **ZAGIS EXPANSION**

**Lacassine** - 50,000 square foot expansion of the Zagis cotton spinning plant will add 30 jobs, and increase production to 1 million pounds of yarn a week to the existing \$28 million, 140,000 square foot cotton spinning plant presently providing 60 permanent jobs and processing 60 million pounds per year.

### **Zagis 2/14**

In February 2014, Zagis added three frames.

The following are plant expansions and new projects reported through LED<sup>1</sup> where incentives have been identified totaling \$1.55 million in Jefferson Davis Parish in 2012:

|                      | Construction Jobs | Permanent New Jobs | Retained/<br>Existing Jobs | Investment |
|----------------------|-------------------|--------------------|----------------------------|------------|
| Berzerker            | 0                 | 3                  | 0                          | \$ 800,000 |
| Jennings Town Square | 20                | 1                  | 0                          | \$ 750,000 |

The following are plant expansions and new projects reported through LED<sup>1</sup> where incentives have been identified totaling \$12.8 million in Jefferson Davis Parish in 2013:

|                            | Construction Jobs | Permanent New Jobs | Retained/<br>Existing Jobs | Investment   |
|----------------------------|-------------------|--------------------|----------------------------|--------------|
| LEEVAC Shipbuilders        | 0                 | 80                 | 350                        | \$12,000,000 |
| SeaHorse Seismic Solutions | 0                 | 3                  | 0                          | \$ 800,000   |

**2IMCAL 2012 capital improvement projects and expansions totaling \$13,101,304 in Jefferson Davis Parish:** Jeff Davis Electric Coop Hurricane Recovery grant \$1.93 million and state highway roadwork \$11,171,304.

**2IMCAL 2013 capital improvement projects and expansions totaling \$196,000 in Jefferson Davis Parish:** Lake Arthur sewer pumps \$161,000 and street improvements \$35,000.

***SPECIAL ADDITION: Vernon Parish borders Beauregard and Allen Parishes and greatly contributes to the economic impact of the Southwest Louisiana region. This special report is included for informational purposes only.***

## **-VERNON PARISH-**

### **FORT POLK PROGRESS 6/13**

**Leesville** - Fort Polk Progress attributed the Army's announcement that the Joint Readiness Training Center and Fort Polk is not among the installations affected by the Army's reduction of its active component brigade combat teams (BCTs) to strong community support and the leadership of communities from across the region. The 4th Brigade Combat Team, 10th Mountain Division remains at Fort Polk, according to a press release by Fort Polk's Public Affairs office. The Army is inactivating and reorganizing BCTs at other installations nationwide and in Europe as well as reducing and reorganizing numerous non-BCT units - many commonly referred to as BCT enablers - as part of the end strength reduction.



Fort Polk Progress marshaled its resources and supporters from across the state to address faulty information concerning Fort Polk that could have been used in the Army's decision-making process and ensured that the Army used the most accurate, up to date information in making any decisions concerning the military base.

Work done by economist Loren Scott on behalf of Louisiana Economic Development revealed that a troop reduction of 5,300 troops at Fort Polk would have resulted in:

- annual loss to the State treasury of \$24,332,000
- annual loss of income totaling \$347,600,000
- annual loss in local government revenue of \$7,110,200
- loss of jobs totaling 8,661
- annual loss of sales totaling \$401,200,000
- loss in population totaling 20,786

In addition, the 2012 Fort Polk economic impact statement reinforced Dr. Scott's findings by detailing \$1.86 billion in spending at the installation. Of that total, \$980 million is payroll, making Fort Polk the largest non-state government employer in the state.

<sup>1</sup>Louisiana Economic Development (LED) – Fastlane Report with project start dates of January 2012 – July 2013

<sup>2</sup>Imperial Calcasieu Regional Planning and Development (IMCAL) - 2012 and 2013 Comprehensive Economic Development Strategy (CEDS) Reports

<sup>3</sup>LSU report for Sasol is *not* included in these numbers - study indicates construction alone will generate another \$1.73 billion in additional business activity and more than 12,000 new jobs associated with \$577 million in personal earnings during the five-year construction period

**Permanent Indirect Jobs:** The indirect impact is the value of inputs purchased in subsequent rounds of spending by the supporting industries. So the indirect jobs result from the supporting industries related to each project.

**Permanent Induced Jobs:** The induced impact (this impact is often called the household-spending effect) is the value of goods and services purchased by all workers whose earnings are affected by the final-demand change. The induced jobs come from the increased spending of the workers that are in the directly impacted project and the supporting industries to that project.

**The indirect jobs and the induced jobs are shown separately because there must be an assumption that the additional household spending is occurring in that area of the project.**

Source: LED RIMS II Projection Models

Compiled by the Research Director of the Southwest Louisiana Economic Development Alliance  
August 8, 2014  
dmr



| SWLA Projects Report 2014 Updated 8.8.14 |   |                    |               |                   |                       |                      |                         |                        |
|--|---|--------------------|---------------|-------------------|-----------------------|----------------------|-------------------------|------------------------|
| Parish                                   | Project                                     | Cap EX \$\$\$      | Retained Jobs | Construction Jobs | Permanent Direct Jobs |                      | Permanent Indirect Jobs | Permanent Induced Jobs |
|  |   |                    |               |                   | New Employees         | Resident Contractors |                         |                        |
| Allen                                    | Allen Parish Jail                           | 8,300,000          |               |                   |                       |                      |                         |                        |
|  | <b>Total</b>                                | <b>8,300,000</b>   | <b>0</b>      | <b>0</b>          | <b>0</b>              | <b>0</b>             | <b>0</b>                | <b>0</b>               |
| Beauregard                               | Boise                                       | 111,000,000        | 440           | 600               | 54                    |                      | 100                     | 90                     |
|  | <b>Total</b>                                | <b>111,000,000</b> | <b>440</b>    | <b>600</b>        | <b>54</b>             | <b>0</b>             | <b>100</b>              | <b>90</b>              |
| Calcasieu                                | AAR   |                    | 250           |                   | 500                   |                      | 170                     | 218                    |
|  | Axiall/Lotte Chemical                       | 3,000,000,000      |               | 2000              | 250                   |                      | 1200                    | 1000                   |
|  | Belle Savanne                               | 230,000,000        |               |                   |                       |                      |                         |                        |
|  | Big Lake Fuels (G2X)                        | 1,300,000,000      |               | 3000              | 243                   |                      | 465                     | 470                    |
|  | Farmers Rice Milling                        | 13,595,000         | 85            | 50                | 10                    |                      | 24                      | 13                     |
|  | Golden Nugget/Pinnacle/Ameristar            | 700,000,000        |               | 1800              | 1500                  |                      | 395                     | 570                    |
|  | IFG Port Holdings                           | 59,500,000         |               | 200               | 36                    |                      | 12                      | 17                     |
|  | Juniper GTL                                 | 100,000,000        |               | 125               | 29                    |                      | 57                      | 55                     |
|  | Lake Charles Civic Center Hotel             | 19,000,000         |               |                   |                       |                      |                         |                        |
|  | Lake Charles Clean Energy (Leucadia)        | 2,600,000,000      |               | 3000              | 200                   |                      | 370                     | 361                    |
|  | Lake Charles LNG (Trunkline LNG Export)     | 8,965,000,000      | 55            | 4200              | 195                   |                      | 240                     | 235                    |
|  | Lakes @ Morganfield                         | 455,000,000        |               |                   |                       |                      |                         |                        |
|  | Oak Grove (Leonard's Property)              | 14,500,000         |               |                   |                       |                      |                         |                        |
|  | Magnolia LNG                                | 3,500,000,000      |               | 1000              | 65                    |                      | 100                     | 75                     |
|  | National Hurricane Museum                   | 70,000,000         |               |                   |                       |                      |                         |                        |
|  | Northrup Grumman                            | 3,600,000          |               |                   |                       |                      |                         |                        |
|  | PLC - Rail Improvements                     | 22,000,000         |               |                   | 150                   |                      | 80                      |                        |
|  | PLC - City Dock/Bulk Terminal/Facility Imp  | 100,000,000        |               |                   | 150                   |                      | 49                      | 73                     |
|  | PLC - Calcasieu Ship Channel                | 10,000,000         |               |                   |                       |                      |                         |                        |
|  | Pelican Lodge (PLC - Industrial Housing Fac | 70,000,000         |               |                   | 400                   |                      |                         |                        |
|  | Sasol - GTL & Derivatives Complex           | 16,000,000,000     | 435           | 7000              | 1253                  |                      | 2317                    | 2264                   |
|  | Sears Residential Housing                   | 21,065,000         |               |                   |                       |                      |                         |                        |
|  | Sowela Aviation Training Facility           | 3,700,000          |               |                   |                       |                      |                         |                        |

|                 |                                     |                       |              |               |              |            |              |              |
|-----------------|-------------------------------------|-----------------------|--------------|---------------|--------------|------------|--------------|--------------|
|                 | Sowela Industrial Training Facility | 20,000,000            |              |               |              |            |              |              |
|                 | Sowela Nursing/Health Facility      | 8,800,000             |              |               |              |            |              |              |
|                 | West Calcasieu Port                 | 2,300,000             |              |               |              |            |              |              |
|                 | <b>Total</b>                        | <b>37,288,060,000</b> | <b>825</b>   | <b>22,375</b> | <b>4,981</b> | <b>0</b>   | <b>5,479</b> | <b>5,351</b> |
| Cameron         | Cheniere Energy                     | 20,000,000,000        | 75           | 4500          | 400          | 180        | 909          | 888          |
|                 | SCT&E LNG                           | 9,250,000,000         |              | 2000          | 200          |            | 150          | 150          |
|                 | Sempra/Cameron LNG                  | 9,000,000,000         | 60           | 3000          | 130          |            | 204          | 199          |
|                 | Waller Point Marine LNG Terminal    | 200,000,000           |              | 300           | 45           |            |              |              |
|                 | <b>Total</b>                        | <b>38,450,000,000</b> | <b>135</b>   | <b>9,800</b>  | <b>775</b>   | <b>180</b> | <b>1,263</b> | <b>1,237</b> |
| Jeff Davis      | BP Biofuels                         | 400,000,000           |              |               | 88           |            | 267          | 214          |
|                 | Jeff Davis Jail                     | 10,000,000            |              |               |              |            |              |              |
|                 | South LA Rail Loading Facility      | 4,390,000             |              |               |              |            |              |              |
|                 | Welsh Airport                       | 1,200,000             |              |               |              |            |              |              |
|                 | Zagis Expansion                     | 4,000,000             | 60           |               | 30           |            | 22           | 18           |
|                 | <b>Total</b>                        | <b>419,590,000</b>    | <b>60</b>    | <b>0</b>      | <b>118</b>   | <b>0</b>   | <b>289</b>   | <b>232</b>   |
| <b>Subtotal</b> |                                     | <b>76,276,950,000</b> | <b>1,460</b> | <b>32,775</b> | <b>5,928</b> | <b>180</b> | <b>7,131</b> | <b>6,910</b> |

| 1LED       |                           |                   |          |            |          |          |          |          |
|------------|---------------------------|-------------------|----------|------------|----------|----------|----------|----------|
| Beauregard | <b>2012</b>               |                   |          |            |          |          |          |          |
|            | Boise                     | 16,794,000        |          | 236        |          |          |          |          |
|            | <b>Total</b>              | <b>16,794,000</b> | <b>0</b> | <b>236</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |
| Calcasieu  | <b>2012</b>               |                   |          |            |          |          |          |          |
|            | Bollinger Calcasieu       | 2,000,000         | 18       |            | 5        |          | 1        | 2        |
|            | EAM Nelson Holding        | 3,300,000         |          | 6          |          |          |          |          |
|            | Entergy Gulf States       | 5,000,000         | 7        | 27         |          |          |          |          |
|            | Entergy Gulf States LA    | 18,500,000        | 160      | 101        |          |          |          |          |
|            | Excel Paralubes           | 20,000,000        |          | 50         |          |          |          |          |
|            | Phillips 66               | 10,000,000        |          |            |          |          |          |          |
|            | SAI Daya                  | 7,200,000         |          | 50         | 12       |          |          |          |
|            | SWLA Hospital Association | 1,000,000         | 1,225    |            | 5        |          |          |          |
|            | Turner Specialty Services | 500,000           | 125      |            | 5        |          | 2        | 3        |
|            | Westlake Company          | 340,000           | 393      | 400        | 5        |          | 15       | 12       |

|   |                                     |                    |              |              |            |          |           |           |
|---|-------------------------------------|--------------------|--------------|--------------|------------|----------|-----------|-----------|
|   | <b>Total</b>                        | <b>67,840,000</b>  | <b>1,928</b> | <b>634</b>   | <b>32</b>  | <b>0</b> | <b>18</b> | <b>17</b> |
|   | <b>2013</b>                         |                    |              |              |            |          |           |           |
|   | Amak/Vinton Hotel                   | 2,000,000          |              | 25           | 8          |          |           |           |
|   | Axiall/PPG                          | 1,000,000          | 185          | 20           | 5          |          |           |           |
|   | Bolton Ford                         | 1,500,000          | 80           |              | 5          |          | 1         | 1         |
|   | EAM Nelson Holding                  | 1,800,000          |              | 11           |            |          |           |           |
|   | Empire of the Seed/Noble Bldg.      | 1,500,000          |              |              |            |          |           |           |
|   | Entergy Gulf States LA              | 10,000,000         |              | 60           |            |          |           |           |
|   | Entergy Texas                       | 6,000,000          |              | 22           |            |          |           |           |
|   | Excel Paralubes                     | 15,000,000         |              | 50           |            |          |           |           |
|   | Heritage Enterprises/Dequincy Hotel | 2,099,000          |              | 200          | 6          |          | 2         | 2         |
|   | ISC Constructors                    | 1,854,500          |              | 710          |            |          |           |           |
|   | Phillips 66                         | 5,000,000          |              |              |            |          |           |           |
|   | WR Grace                            | 22,500,000         | 296          | 75           | 5          |          | 7         | 8         |
|   | Westlake Petro/Polymers             | 182,000,000        |              |              |            |          |           |           |
|   | <b>Total</b>                        | <b>252,253,500</b> | <b>561</b>   | <b>1,173</b> | <b>29</b>  | <b>0</b> | <b>10</b> | <b>11</b> |
| Cameron                                   | <b>2012</b>                         |                    |              |              |            |          |           |           |
|   | Cheniere LNG O&M                    | 104,305,155        | 4            |              | 5          |          | 8         | 8         |
|   | <b>Total</b>                        | <b>104,305,155</b> | <b>4</b>     | <b>0</b>     | <b>5</b>   | <b>0</b> | <b>8</b>  | <b>8</b>  |
| Jeff Davis                                | <b>2012</b>                         |                    |              |              |            |          |           |           |
|   | Berzerker                           | 800,000            |              |              | 3          |          |           |           |
|   | Jennings Town Square                | 750,000            |              | 20           | 1          |          |           |           |
|   | <b>Total</b>                        | <b>1,550,000</b>   | <b>0</b>     | <b>20</b>    | <b>4</b>   | <b>0</b> | <b>0</b>  | <b>0</b>  |
|   | <b>2013</b>                         |                    |              |              |            |          |           |           |
|   | LEEVAC Shipbuilders                 | 12,000,000         | 350          |              | 80         |          |           |           |
|   | SeaHorse Seismic Solutions          | 800,000            |              |              | 3          |          |           |           |
|   | <b>Total</b>                        | <b>12,800,000</b>  | <b>350</b>   | <b>0</b>     | <b>83</b>  | <b>0</b> | <b>0</b>  | <b>0</b>  |
|   | <b>TOTAL LED</b>                    | <b>455,542,655</b> | <b>2,843</b> | <b>2,063</b> | <b>153</b> | <b>0</b> | <b>36</b> | <b>36</b> |
| <b>2IMCAL Transportation Improvements</b> |                                     |                    |              |              |            |          |           |           |
|   | Allen                               |                    |              |              |            |          |           |           |
|   | <b>2012</b>                         | 6,680,234          |              |              |            |          |           |           |
|   | <b>2013</b>                         | 51,400             |              |              |            |          |           |           |

|              |                    |                       |              |               |              |            |              |              |
|--------------|--------------------|-----------------------|--------------|---------------|--------------|------------|--------------|--------------|
|              | <b>Total</b>       | <b>6,731,634</b>      |              |               |              |            |              |              |
|              | Beauregard         |                       |              |               |              |            |              |              |
|              | <b>2012</b>        | 19,883,344            |              |               |              |            |              |              |
|              | <b>2013</b>        | 214,959               |              |               |              |            |              |              |
|              | <b>Total</b>       | <b>20,098,303</b>     |              |               |              |            |              |              |
|              | Calcasieu          |                       |              |               |              |            |              |              |
|              | <b>2012-2014</b>   | 318,122,928           |              |               |              |            |              |              |
|              | <b>2015</b>        | 929,745               |              |               |              |            |              |              |
|              | <b>2016</b>        | 2,452,117             |              |               |              |            |              |              |
|              | <b>2017</b>        | 2,543,145             |              |               |              |            |              |              |
|              | <b>2018</b>        | 3,532,919             |              |               |              |            |              |              |
|              | <b>2019</b>        | 29,706,479            |              |               |              |            |              |              |
|              | <b>Total</b>       | <b>357,287,333</b>    |              |               |              |            |              |              |
|              | Cameron            |                       |              |               |              |            |              |              |
|              | <b>2013</b>        | <b>375,000</b>        |              |               |              |            |              |              |
|              | Jeff Davis         |                       |              |               |              |            |              |              |
|              | <b>2012</b>        | 13,101,304            |              |               |              |            |              |              |
|              | <b>2013</b>        | 196,000               |              |               |              |            |              |              |
|              | <b>Total</b>       | <b>13,297,304</b>     |              |               |              |            |              |              |
|              | <b>TOTAL IMCAL</b> | <b>397,789,574</b>    |              |               |              |            |              |              |
| <b>TOTAL</b> |                    | <b>77,130,282,229</b> | <b>4,303</b> | <b>34,838</b> | <b>6,081</b> | <b>180</b> | <b>7,167</b> | <b>6,946</b> |

| Estimated Jobs              |       |               |
|-----------------------------|-------|---------------|
| Retained Jobs               |       | 4,303         |
| Construction Jobs           |       | 34,838        |
| Permanent Direct Jobs       |       | 6,261         |
| New Employees               | 6,081 |               |
| Resident Contractors        | 180   |               |
| Permanent Indirect Jobs     |       | 7,167         |
| Permanent Induced Jobs      |       | 6,946         |
| <b>TOTAL ESTIMATED JOBS</b> |       | <b>59,515</b> |

| Estimated Permanent Jobs |               |
|--------------------------|---------------|
| Direct                   | 6,261         |
| Indirect                 | 7,167         |
| Induced                  | 6,946         |
| <b>Total</b>             | <b>20,374</b> |

### Permanent Indirect Jobs

The indirect impact is the value of inputs purchased in subsequent rounds of spending by the supporting industries. So the indirect jobs result from the supporting industries related to each project.

### Permanent Induced Jobs

The induced impact (*this impact is often called the household-spending effect*) is the value of goods and services purchased by all workers whose earnings are affected by the final-demand change. The induced jobs come from the increased spending of the workers that are in the directly impacted project and the supporting industries to that project.

***The indirect jobs and the induced jobs are shown separately because there must be an assumption that the additional household spending is occurring in the area of the project.***

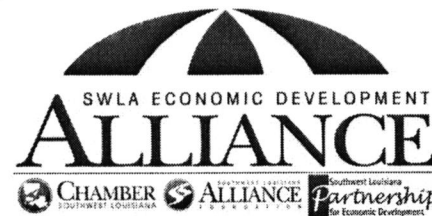
Source: LED RIMS II Projection Models

Updated 8.8.14 dmr

<sup>1</sup> Louisiana Economic Development (LED) – Fastlane Report with project start dates of January 2012 – July 2013

<sup>2</sup> Imperial Calcasieu Regional Planning and Development (IMC/AL) - 2012 and 2013 Comprehensive Economic Development Strategy (CEDS) Reports

*Compiled by the Research Director of the Southwest Louisiana Economic Development Alliance*



# **MISCELLANEOUS STATISTICS**

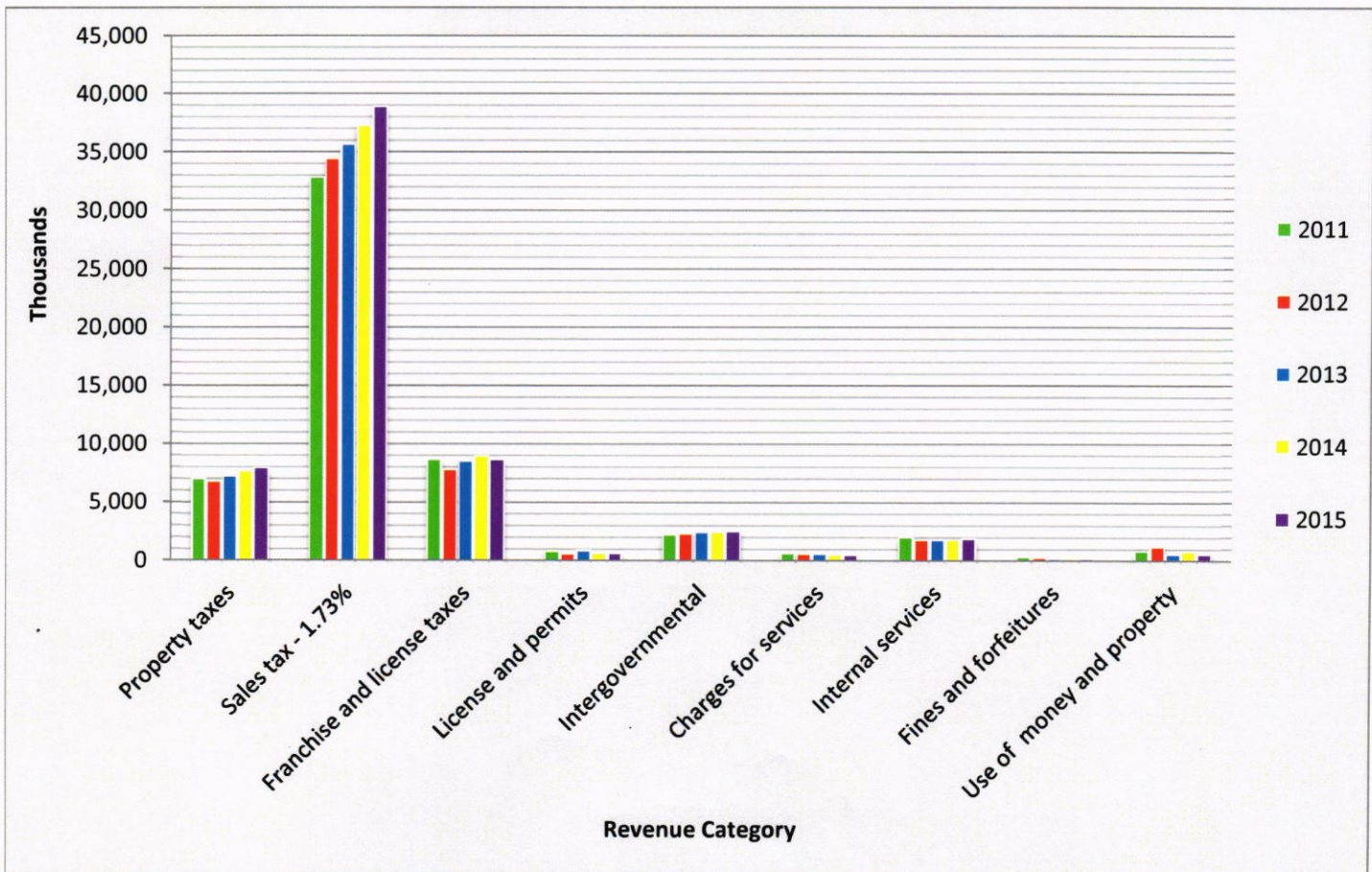


# CITY OF LAKE CHARLES

## FISCAL YEAR 2014 - 2015 ANNUAL BUDGET

### GENERAL FUND REVENUE COMPARISON

| Revenue                     | Actual<br>Fiscal Year<br>2010-2011 | Actual<br>Fiscal Year<br>2011-2012 | Actual<br>Fiscal Year<br>2012-2013 | Projected<br>Results EOY<br>2013-2014 | Adpoted<br>Budget<br>2014-2015 |
|-----------------------------|------------------------------------|------------------------------------|------------------------------------|---------------------------------------|--------------------------------|
| Property taxes              | \$ 7,056,124                       | \$ 6,839,069                       | \$ 7,255,114                       | \$ 7,662,215                          | \$ 7,973,341                   |
| Sales tax - 1.73%           | 32,862,214                         | 34,496,943                         | 35,704,542                         | 37,316,555                            | 38,925,000                     |
| Franchise and license taxes | 8,673,231                          | 7,818,513                          | 8,570,250                          | 8,950,852                             | 8,660,000                      |
| License and permits         | 846,040                            | 653,215                            | 928,783                            | 683,964                               | 705,250                        |
| Intergovernmental           | 2,273,107                          | 2,335,189                          | 2,509,007                          | 2,509,429                             | 2,578,478                      |
| Charges for services        | 665,969                            | 616,413                            | 616,032                            | 537,127                               | 551,600                        |
| Internal services           | 2,039,630                          | 1,810,504                          | 1,875,623                          | 1,822,887                             | 1,948,502                      |
| Fines and forfeitures       | 383,268                            | 311,388                            | 247,062                            | 243,878                               | 240,000                        |
| Use of money and property   | 908,179                            | 1,274,544                          | 622,650                            | 859,320                               | 640,150                        |
| Total operating revenues    | <u>\$ 55,707,762</u>               | <u>\$ 56,155,778</u>               | <u>\$ 58,329,063</u>               | <u>\$ 60,586,227</u>                  | <u>\$ 62,222,321</u>           |

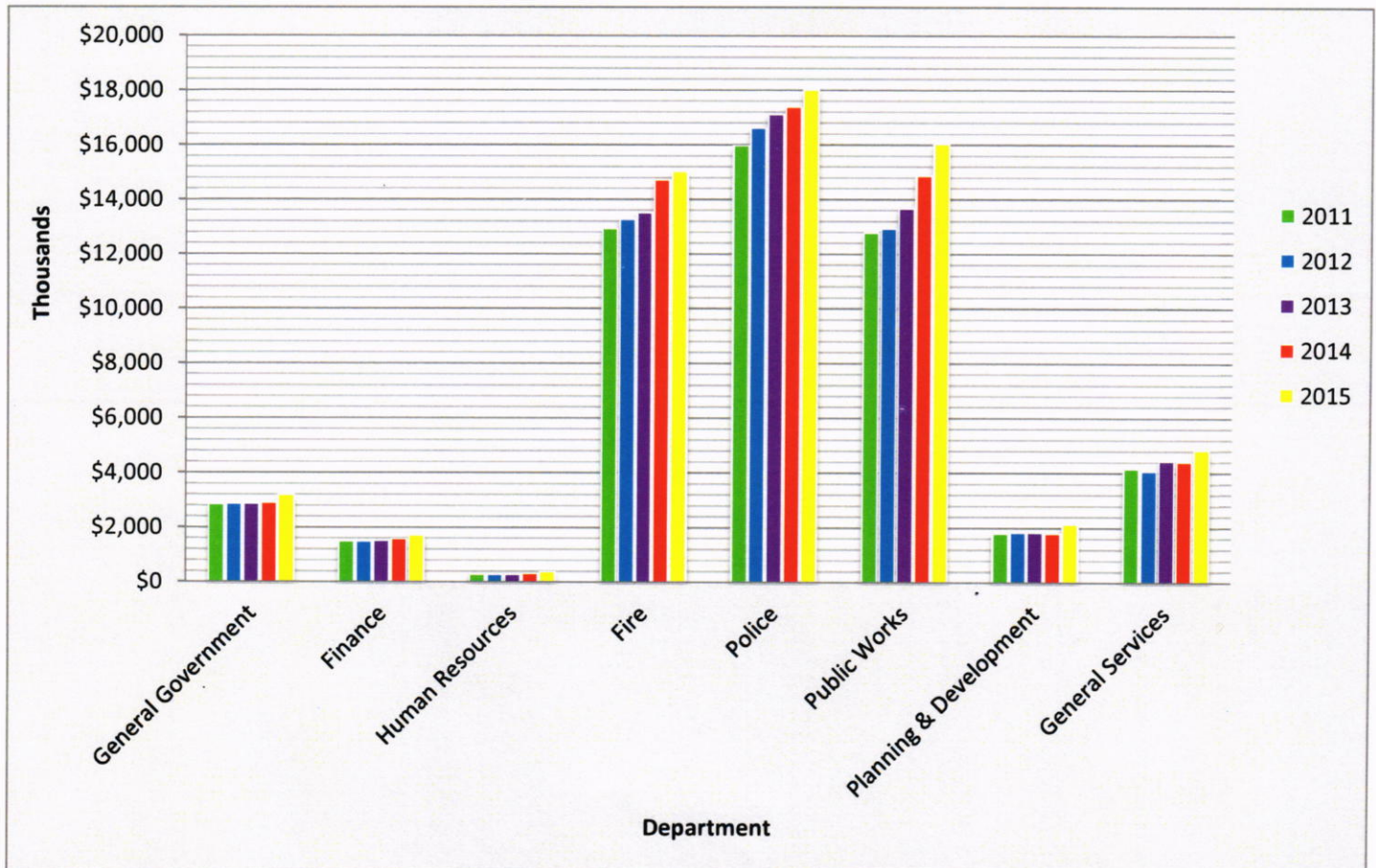




# CITY OF LAKE CHARLES FISCAL YEAR 2014 - 2015 ANNUAL BUDGET

## GENERAL FUND EXPENDITURE COMPARISON BY DEPARTMENT

| Department                     | Actual<br>Fiscal Year<br>2010-2011 | Actual<br>Fiscal Year<br>2011-2012 | Actual<br>Fiscal Year<br>2012-2013 | Projected<br>Results EOY<br>2013-2014 | Adopted<br>Budget<br>2014-2015 |
|--------------------------------|------------------------------------|------------------------------------|------------------------------------|---------------------------------------|--------------------------------|
| General Government             | \$ 2,857,661                       | \$ 2,876,354                       | \$ 2,892,999                       | \$ 2,928,680                          | \$ 3,200,375                   |
| Finance                        | 1,488,860                          | 1,498,360                          | 1,524,491                          | 1,593,622                             | 1,712,891                      |
| Human Resources                | 313,431                            | 312,168                            | 309,113                            | 338,668                               | 383,033                        |
| Fire                           | 12,940,075                         | 13,293,542                         | 13,523,626                         | 14,725,733                            | 15,040,391                     |
| Police                         | 15,982,659                         | 16,636,870                         | 17,131,824                         | 17,393,273                            | 18,034,641                     |
| Public Works                   | 12,804,988                         | 12,941,624                         | 13,694,611                         | 14,890,750                            | 16,047,001                     |
| Planning & Development         | 1,815,148                          | 1,850,969                          | 1,821,732                          | 1,818,835                             | 2,154,344                      |
| General Services               | 4,168,193                          | 4,070,563                          | 4,453,969                          | 4,414,736                             | 4,852,012                      |
| Operating expenses             | 52,371,015                         | 53,480,450                         | 55,352,365                         | 58,104,297                            | 61,424,688                     |
| Transfers * not included below | 4,603,715                          | 4,258,521                          | 4,075,243                          | 4,103,755                             | 4,830,802                      |
| Total expenditures             | <u>\$ 56,974,730</u>               | <u>\$ 57,738,971</u>               | <u>\$ 59,427,608</u>               | <u>\$ 62,208,052</u>                  | <u>\$ 66,255,490</u>           |



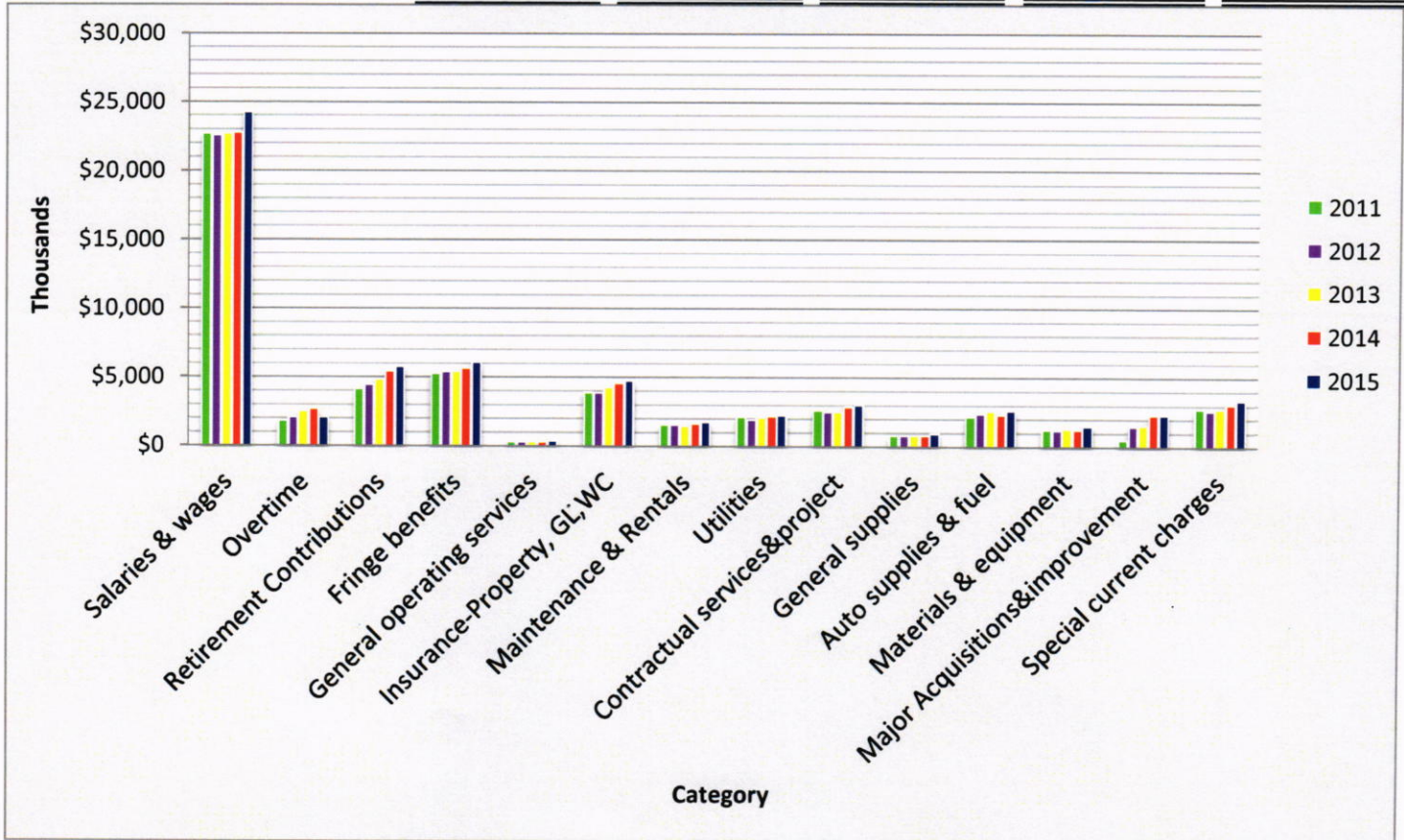


# CITY OF LAKE CHARLES

## FISCAL YEAR 2014 - 2015 ANNUAL BUDGET

### GENERAL FUND EXPENDITURE COMPARISON BY CATEGORY

| Expenditure Category           | Actual<br>Fiscal Year<br>2010-2011 | Actual<br>Fiscal Year<br>2011-2012 | Actual<br>Fiscal Year<br>2012-2013 | Projected<br>Results EOY<br>2013-2014 | Adopted<br>Budget<br>2014-2015 |
|--------------------------------|------------------------------------|------------------------------------|------------------------------------|---------------------------------------|--------------------------------|
| Salaries & wages               | \$ 22,746,904                      | \$ 22,553,370                      | \$ 22,709,967                      | \$ 22,767,076                         | \$ 24,258,300                  |
| Overtime                       | 1,875,290                          | 2,105,320                          | 2,554,817                          | 2,684,010                             | 2,069,650                      |
| Retirement Contributions       | 4,164,055                          | 4,479,245                          | 4,873,579                          | 5,440,936                             | 5,781,000                      |
| Fringe benefits                | 5,260,019                          | 5,380,433                          | 5,367,880                          | 5,664,869                             | 6,112,055                      |
| General operating services     | 347,096                            | 341,860                            | 351,596                            | 329,188                               | 423,040                        |
| Insurance-Property, GL,WC      | 3,927,336                          | 3,919,225                          | 4,300,181                          | 4,562,623                             | 4,805,989                      |
| Maintenance & Rentals          | 1,589,147                          | 1,590,678                          | 1,490,452                          | 1,641,094                             | 1,790,525                      |
| Utilities                      | 2,137,351                          | 1,944,936                          | 2,086,210                          | 2,246,244                             | 2,257,610                      |
| Contractual services&project   | 2,615,362                          | 2,530,277                          | 2,502,872                          | 2,928,122                             | 3,064,880                      |
| General supplies               | 815,392                            | 854,007                            | 835,705                            | 821,629                               | 988,375                        |
| Auto supplies & fuel           | 2,215,205                          | 2,386,402                          | 2,613,098                          | 2,340,144                             | 2,645,550                      |
| Materials & equipment          | 1,267,234                          | 1,225,820                          | 1,311,750                          | 1,268,024                             | 1,504,795                      |
| Major Acquisitions&improvement | 508,365                            | 1,537,130                          | 1,567,040                          | 2,329,065                             | 2,318,000                      |
| Special current charges        | 2,812,036                          | 2,631,747                          | 2,787,218                          | 3,081,273                             | 3,404,919                      |
| Operating expenses             | 52,280,792                         | 53,480,450                         | 55,352,365                         | 58,104,297                            | 61,424,688                     |
| Transfers * not included below | 4,693,938                          | 4,258,521                          | 4,075,243                          | 4,103,755                             | 4,830,802                      |
| Total expenditures             | \$ 56,974,730                      | \$ 57,738,971                      | \$ 59,427,608                      | \$ 62,208,052                         | \$ 66,255,490                  |

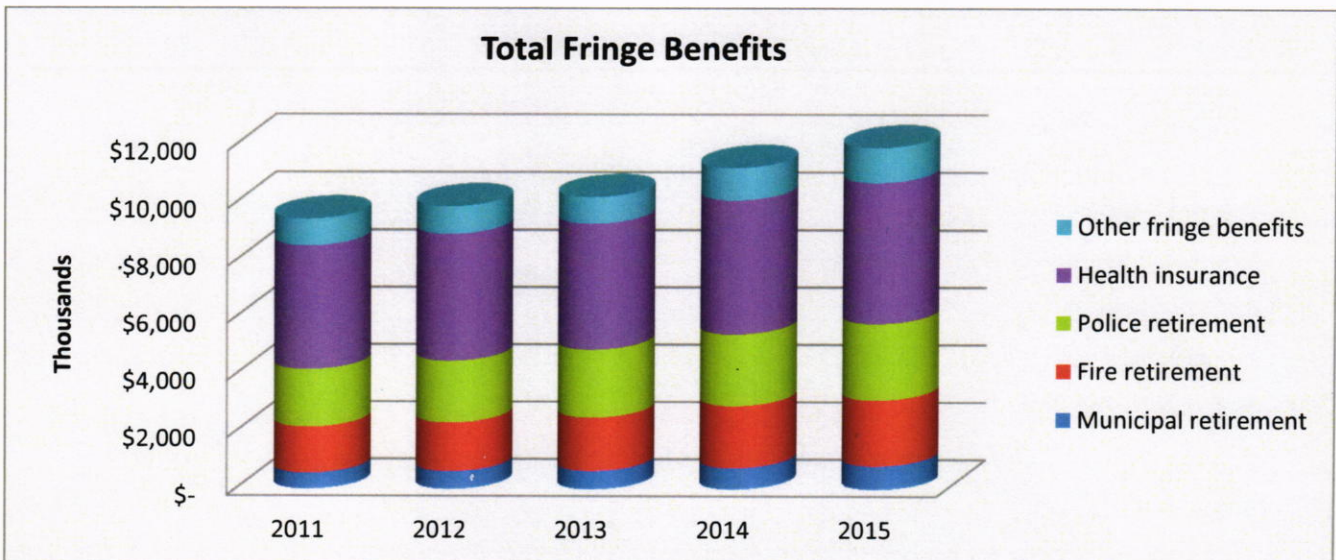
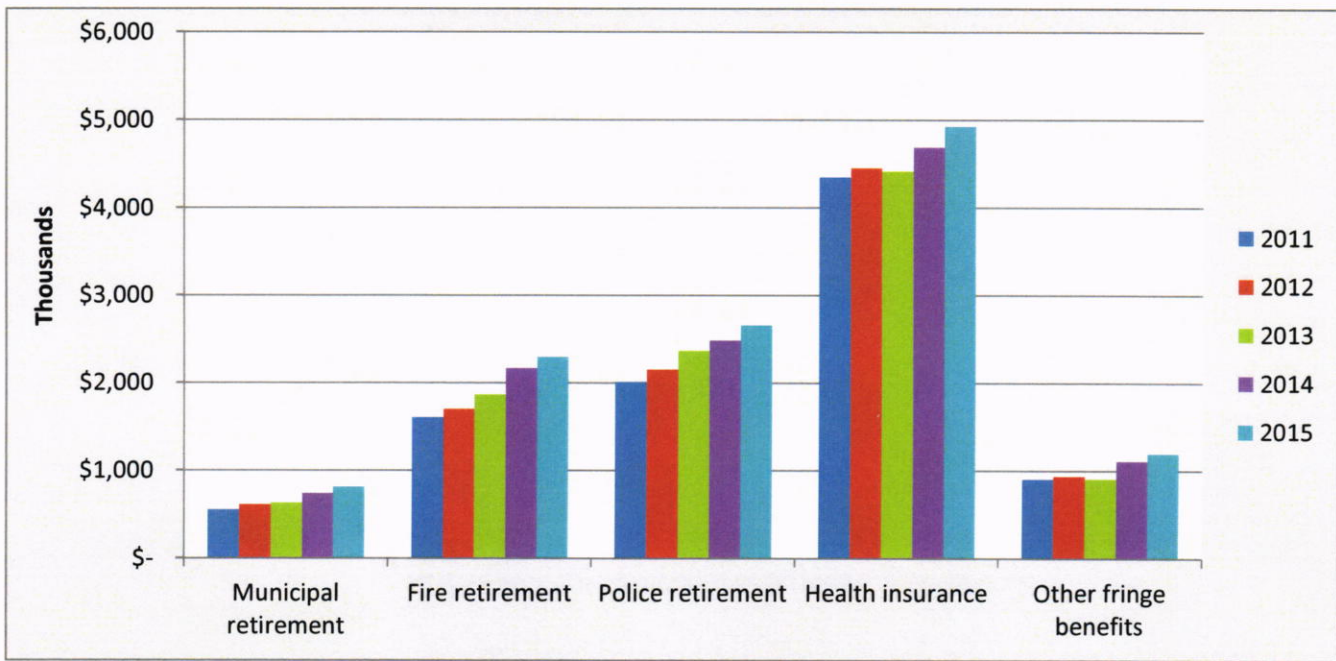




# CITY OF LAKE CHARLES FISCAL YEAR 2014 - 2015 ANNUAL BUDGET

## GENERAL FUND EXPENDITURE FRINGE BENEFIT COSTS

| Fringe Benefits            | Actual                   | Actual                   | Actual                   | Adopted                  | Adopted             |
|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------|
|                            | Fiscal Year<br>2010-2011 | Fiscal Year<br>2011-2012 | Fiscal Year<br>2012-2013 | Fiscal Year<br>2013-2014 | Budget<br>2014-2015 |
| Municipal retirement       | \$ 553,705               | \$ 614,932               | \$ 630,982               | \$ 741,900               | \$ 815,200          |
| Fire retirement            | 1,606,797                | 1,700,880                | 1,866,784                | 2,167,600                | 2,294,500           |
| Police retirement          | 2,011,950                | 2,152,254                | 2,363,733                | 2,485,500                | 2,657,000           |
| Health insurance           | 4,346,953                | 4,451,483                | 4,412,776                | 4,689,200                | 4,929,300           |
| Other fringe benefits      | 904,669                  | 940,129                  | 909,970                  | 1,113,230                | 1,197,055           |
| Total fringe benefit costs | \$ 9,424,074             | \$ 9,859,678             | \$ 10,184,245            | \$ 11,197,430            | \$ 11,893,055       |



# **CITY OF LAKE CHARLES, LOUISIANA**

Net Assets by Component  
 Last Ten 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> |

| <u>2008</u>       | <u>2009</u>       | <u>2010</u>       | <u>2011</u>       | <u>2012</u>      | <u>2013</u>      |
|-------------------|-------------------|-------------------|-------------------|------------------|------------------|
| \$ 200,193        | \$ 204,550        | \$ 216,618        | \$ 223,583        | \$225,587        | \$230,614        |
| 42,220            | 30,622            | 60,553            | 51,978            | 39,888           | 23,169           |
| 48,188            | 62,216            | 31,362            | 44,864            | 66,672           | 90,900           |
| <u>\$ 290,601</u> | <u>\$ 297,388</u> | <u>\$ 308,533</u> | <u>\$ 320,425</u> | <u>\$332,147</u> | <u>\$344,683</u> |
| <br>              |                   |                   |                   |                  |                  |
| \$ 66,241         | \$ 67,502         | \$ 68,319         | \$ 66,627         | \$ 68,959        | \$ 68,562        |
| 555               | 2,363             | 2,851             | 5,584             | 7,909            | 11,729           |
| <u>\$ 66,796</u>  | <u>\$ 69,865</u>  | <u>\$ 71,170</u>  | <u>\$ 72,211</u>  | <u>\$ 76,868</u> | <u>\$ 80,291</u> |
| <br>              |                   |                   |                   |                  |                  |
| \$ 266,434        | \$ 272,052        | \$ 284,937        | \$ 290,210        | \$294,546        | \$299,176        |
| 42,220            | 30,622            | 60,553            | 51,978            | 37,623           | 23,169           |
| 48,743            | 64,579            | 34,213            | 50,448            | 76,846           | 102,629          |
| <u>\$ 357,397</u> | <u>\$ 367,253</u> | <u>\$ 379,703</u> | <u>\$ 392,636</u> | <u>\$409,015</u> | <u>\$424,974</u> |

# CITY OF LAKE CHARLES, LOUISIANA

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

|   | 2004                 | 2005                 | 2006                 | 2007                 | 2008                 | 2009                 | 2010                 | 2011                 | 2012                 | 2013                 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <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         | \$ 4,644,212         | \$ 4,567,288         |
| 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           | 30,667,312           | 31,412,865           |
| 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           | 29,047,659           | 28,841,269           |
| 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            | 2,981,902            | 2,991,321            |
| 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            | 5,428,845            | 5,687,941            |
| 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            | 6,730,143            | 6,174,061            |
| 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            | 4,053,332            | 3,409,036            |
| Total governmental activities           | <u>61,197,708</u>    | <u>63,164,288</u>    | <u>83,121,484</u>    | <u>73,703,060</u>    | <u>75,621,714</u>    | <u>80,370,184</u>    | <u>78,004,533</u>    | <u>82,012,403</u>    | <u>83,553,405</u>    | <u>83,083,781</u>    |
| 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            | 3,356,078            | 3,014,670            |
| 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            | 1,489,217            | 1,539,186            |
| 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            | 2,298,862            | 2,354,540            |
| 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            | 8,980,994            | 9,181,423            |
| Total business-type activities          | <u>12,308,435</u>    | <u>12,699,577</u>    | <u>13,426,204</u>    | <u>14,542,695</u>    | <u>15,892,590</u>    | <u>16,244,476</u>    | <u>15,850,789</u>    | <u>16,233,963</u>    | <u>16,125,151</u>    | <u>16,089,819</u>    |
| Total primary government                | <u>\$ 73,506,143</u> | <u>\$ 75,863,865</u> | <u>\$ 96,547,688</u> | <u>\$ 88,245,755</u> | <u>\$ 91,514,304</u> | <u>\$ 96,614,660</u> | <u>\$ 93,855,322</u> | <u>\$ 98,246,366</u> | <u>\$ 99,678,556</u> | <u>\$ 99,173,600</u> |
| <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         | \$ 5,067,281         | \$ 5,497,834         |
| 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           | 11,146,171           | 11,767,500           |
| Other activities                        | 642,863              | 804,172              | 886,296              | 1,221,578            | 1,165,914            | 911,091              | 1,030,878            | 1,123,347            | 1,106,880            | 1,108,756            |
| Operating grants and contributions      | 3,866,738            | 5,168,349            | 15,728,027           | 3,968,837            | 5,920,889            | 3,801,382            | 4,426,140            | 4,505,960            | 5,037,836            | 5,237,139            |
| 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            | 2,991,355            | 3,949,165            |
| Total govmntl activity prgrm            | <u>14,348,844</u>    | <u>16,480,977</u>    | <u>31,740,112</u>    | <u>20,228,444</u>    | <u>22,926,724</u>    | <u>22,968,558</u>    | <u>25,240,115</u>    | <u>27,224,063</u>    | <u>25,349,523</u>    | <u>27,560,394</u>    |
| 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              | 975,050              | 941,963              |
| Golf course                             | 1,010,247            | 1,038,192            | 1,009,908            | 1,046,555            | 985,883              | 1,126,764            | 905,153              | 928,512              | 844,392              | 974,094              |
| Transit                                 | 66,577               | 73,227               | 62,086               | 80,615               | 83,792               | 62,810               | 81,418               | 98,804               | 115,597              | 111,750              |
| 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           | 10,657,748           | 11,327,208           |
| 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            | 1,422,853            | 1,515,747            |
| Capital grants and contributions        | -                    | -                    | 5,293,304            | 256,761              | 1,213,667            | 1,510,505            | 1,698,748            | 736,314              | 3,184,780            | 541,173              |
| Total busnss-type prgrm revens          | <u>9,443,750</u>     | <u>9,653,287</u>     | <u>14,565,582</u>    | <u>9,875,114</u>     | <u>11,292,951</u>    | <u>12,532,045</u>    | <u>13,848,312</u>    | <u>14,476,957</u>    | <u>17,200,420</u>    | <u>15,411,935</u>    |
| Total primary gvrnment program revenues | <u>\$ 23,792,594</u> | <u>\$ 26,134,264</u> | <u>\$ 46,305,694</u> | <u>\$ 30,103,558</u> | <u>\$ 34,219,675</u> | <u>\$ 35,500,603</u> | <u>\$ 39,088,427</u> | <u>\$ 41,701,020</u> | <u>\$ 42,549,943</u> | <u>\$ 42,972,329</u> |

|                                       | 2004                   | 2005                   | 2006                   | 2007                   | 2008                   | 2009                   | 2010                   | 2011                   | 2012                   | 2013                   |
|---------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 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)        | \$ (58,203,882)        | \$ (55,523,387)        |
| 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)            | 1,075,269              | (677,884)              |
| 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> | <u>\$ (57,128,613)</u> | <u>\$ (56,201,271)</u> |

#### General Revenues and Other Changes in Net Assets

|  |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <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         | \$ 7,707,653         | \$ 8,176,273         |
| 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           | 45,659,894           | 46,717,755           |
| 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            | 4,873,591            | 5,420,601            |
| 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            | 9,713,282            | 9,691,942            |
| Grants and contributions not restricted to specific programs | 187,044              | 180,156              | 205,557              | 284,017              | 195,018              | 201,846              | 198,471              | 190,806              | 3,462,831            | 181,836              |
| 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            | 575,503              | 62,044               |
| Miscellaneous  | 1,865,920            | 8,330,043            | 2,652,685            | 2,902,648            | 3,717,359            | 859,064              | 1,206,950            | 2,194,144            | 1,479,307            | 1,922,170            |
| 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)          | (3,545,790)          | (4,113,925)          |
| 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>    | <u>69,926,271</u>    | <u>68,058,696</u>    |
| Business-type activities:                                    |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| 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               | 35,695               | (12,505)             |
| 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            | 3,545,790            | 4,113,925            |
| 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>     | <u>3,581,485</u>     | <u>4,101,420</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> | <u>\$ 73,507,756</u> | <u>\$ 72,160,116</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        | \$ 11,722,389        | \$ 12,535,309        |
| 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            | 4,656,754            | 3,423,536            |
| 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> | <u>\$ 16,379,143</u> | <u>\$ 15,958,845</u> |

# **CITY OF LAKE CHARLES, LOUISIANA**

## **Governmental Activities Tax Revenues by Source**

Last Ten Fiscal Years

(accrual basis of accounting)

| <b>Fiscal<br/>Year</b> | <b>Property<br/>Tax</b> | <b>One Percent<br/>Sales Tax (1965)</b> | <b>Additional<br/>One Percent<br/>Sales Tax (1987)</b> | <b>Employee's Pay<br/>Quarter cent<br/>Sales Tax (1995)</b> | <b>Riverboat<br/>Gaming<br/>Tax</b> | <b>Electric<br/>Utility<br/>Franchise</b> | <b>Gas<br/>Utility<br/>Franchise</b> | <b>Cable<br/>Television<br/>Franchise</b> |
|------------------------|-------------------------|---|--|---|-------------------------------------|---|--------------------------------------|---|
| 2003                   | \$ 5,755,614            | \$ 14,738,034                           | \$ 14,738,034  | \$ 3,680,714  | \$ 6,429,373                        | \$ 3,689,830                              | \$ 540,348                           | \$ 499,422                                |
| 2004                   | 5,888,574               | 15,935,923                              | 15,935,923   | 3,962,435   | 6,682,497                           | 3,816,930                                 | 506,134                              | 533,188                                   |
| 2005                   | 5,895,575               | 16,905,803                              | 16,905,803   | 4,226,453   | 7,706,108                           | 4,037,249                                 | 515,915                              | 546,124                                   |
| 2006                   | 5,953,207               | 21,069,476                              | 21,069,476   | 5,267,376   | 3,024,702                           | 4,854,764                                 | 659,837                              | 524,107                                   |
| 2007                   | 6,536,673               | 19,604,922                              | 19,604,747   | 4,901,540   | 6,961,367                           | 4,521,714                                 | 671,183                              | 628,617                                   |
| 2008                   | 6,612,603               | 20,048,716                              | 20,048,779   | 5,012,194   | 8,399,666                           | 5,215,659                                 | 632,849                              | 993,758                                   |
| 2009                   | 7,348,241               | 19,767,418                              | 19,767,417   | 4,932,015   | 9,099,020                           | 3,964,234                                 | 588,931                              | 893,136                                   |
| 2010                   | 7,489,471               | 18,382,454                              | 18,382,454   | 4,595,619   | 8,959,034                           | 4,183,356                                 | 590,275                              | 929,232                                   |
| 2011                   | 7,923,348               | 18,994,509                              | 18,994,509   | 4,750,340   | 9,113,904                           | 4,346,623                                 | 483,307                              | 957,127                                   |
| 2012                   | 7,707,653               | 19,940,426                              | 19,940,425   | 4,985,113   | 9,713,282                           | 3,463,387                                 | 405,302                              | 1,004,902                                 |
| 2013                   | 7,255,114               | 20,638,460                              | 20,638,461   | 5,159,621   | 9,691,942                           | 4,009,040                                 | 396,650                              | 1,014,911                                 |
| projected 2014         | 7,662,215               | 21,502,158                              | 21,502,158   | 5,375,540   | 9,800,000                           | 4,444,000                                 | 409,000                              | 1,028,000                                 |
| proposed 2015          | 7,973,341               | 22,500,000                              | 22,500,000   | 5,625,000   | 9,800,000                           | 4,445,000                                 | 410,000                              | 1,030,000                                 |

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)

|                                    | 2004                 | 2005                 | 2006                 | 2007                  | 2008                  | 2009                  | 2010                  | 2011                  | 2012                  | 2013                  |
|------------------------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| General Fund                       |                      |                      |                      |                       |                       |                       |                       |                       |                       |                       |
| Reserved                           | \$ 267,009           | \$ 215,028           | \$ 864,493           | \$ 1,999,645          | \$ 3,289,392          | \$ 230,186            | \$ 297,834            |                       |                       |                       |
| Unreserved                         | 25,481,201           | 27,722,313           | 26,835,936           | 29,486,833            | 28,820,688            | 28,007,800            | 25,483,998            |                       |                       |                       |
| Nonspendable                       |                      |                      |                      |                       |                       |                       |                       | \$ 486,580            | \$ 543,389            | \$ 478,983            |
| Committed                          |                      |                      |                      |                       |                       |                       |                       | 2,895,603             | 2,567,929             | 2,363,360             |
| Unassigned                         |                      |                      |                      |                       |                       |                       |                       | 21,932,680            | 22,245,646            | 23,053,203            |
| Total General Fund                 | <u>25,748,210</u>    | <u>27,937,341</u>    | <u>27,700,429</u>    | <u>31,486,478</u>     | <u>32,110,080</u>     | <u>28,237,986</u>     | <u>25,781,832</u>     | <u>25,314,863</u>     | <u>25,356,964</u>     | <u>25,895,546</u>     |
| All other governmental funds       |                      |                      |                      |                       |                       |                       |                       |                       |                       |                       |
| Reserved                           | 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              | 9,327,261            | 9,699,426            | 10,774,273           | 10,620,548            | 8,778,666             | 12,922,418            | 14,598,101            |                       |                       |                       |
| Capital projects funds             | 42,344,021           | 33,283,507           | 28,477,469           | 59,084,997            | 51,085,939            | 43,174,593            | 77,320,653            |                       |                       |                       |
| Nonspendable                       |                      |                      |                      |                       |                       |                       |                       | 27,460                | 51,623                | 50,925                |
| Restricted                         |                      |                      |                      |                       |                       |                       |                       | 44,338,979            | 31,731,731            | 23,962,211            |
| Committed                          |                      |                      |                      |                       |                       |                       |                       | 51,269,454            | 50,934,223            | 57,358,834            |
| Assigned                           |                      |                      |                      |                       |                       |                       |                       | 8,388,325             | 12,033,195            | 7,674,979             |
| Total all other governmental funds | <u>55,547,995</u>    | <u>51,508,720</u>    | <u>45,689,649</u>    | <u>83,765,602</u>     | <u>83,150,560</u>     | <u>75,110,580</u>     | <u>107,941,607</u>    | <u>104,024,218</u>    | <u>94,750,772</u>     | <u>89,046,949</u>     |
| Total all governmental funds       | <u>\$ 81,296,205</u> | <u>\$ 79,446,061</u> | <u>\$ 73,390,078</u> | <u>\$ 115,252,080</u> | <u>\$ 115,260,640</u> | <u>\$ 103,348,566</u> | <u>\$ 133,723,439</u> | <u>\$ 129,339,081</u> | <u>\$ 120,107,736</u> | <u>\$ 114,942,495</u> |

\* The increases in fund balance in fiscal years 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 2004         | FY 2005        | FY 2006        | FY 2007       | FY 2008       | FY 2009         | FY 2010       | FY 2011        | FY 2012        | FY 2013        |
|---|-----------------|----------------|----------------|---------------|---------------|-----------------|---------------|----------------|----------------|----------------|
| <b>Revenues:</b>  |                 |                |                |               |               |                 |               |                |                |                |
| Taxes   | \$ 50,815,251   | \$ 54,186,267  | \$ 58,915,721  | \$ 60,340,385 | \$ 62,863,828 | \$ 63,906,886   | \$ 60,681,304 | \$ 62,638,371  | \$ 65,208,410  | \$ 67,508,949  |
| Licenses and permits                                    | 5,502,441       | 5,589,731      | 6,760,340      | 6,710,807     | 7,635,503     | 6,104,766       | 6,357,695     | 6,633,096      | 5,526,807      | 6,349,383      |
| Intergovernmental                                       | 4,978,600       | 6,774,038      | 18,151,628     | 5,636,828     | 9,417,429     | 8,851,035       | 10,830,886    | 10,759,547     | 8,264,523      | 9,752,774      |
| Charges for services                                    | 6,695,931       | 7,425,881      | 7,497,818      | 8,334,042     | 10,232,457    | 10,440,834      | 11,300,612    | 13,134,106     | 13,680,453     | 14,375,194     |
| Fines and forfeitures                                   | 253,528         | 257,762        | 257,462        | 276,359       | 306,694       | 322,461         | 338,073       | 383,267        | 311,388        | 247,061        |
| Miscellaneous   | 3,283,237       | 8,280,461      | 8,508,921      | 9,886,132     | 6,600,618     | 4,582,043       | 2,708,846     | 2,826,993      | 2,351,245      | 1,888,663      |
| Total revenues  | 71,528,988      | 82,514,140     | 100,091,890    | 91,184,553    | 97,056,529    | 94,208,025      | 92,217,416    | 96,375,380     | 95,342,826     | 100,122,024    |
| <b>Expenditures:</b>                                    |                 |                |                |               |               |                 |               |                |                |                |
| Current operating:                                      |                 |                |                |               |               |                 |               |                |                |                |
| General government                                      | 2,251,811       | 2,240,148      | 2,280,837      | 2,298,225     | 2,449,791     | 2,598,746       | 2,727,390     | 2,857,662      | 2,876,353      | 2,892,999      |
| Finance   | 1,377,726       | 1,352,825      | 1,383,033      | 1,392,804     | 1,352,358     | 1,389,805       | 1,496,010     | 1,488,859      | 1,498,360      | 1,524,491      |
| Human Resources   | 253,787         | 276,304        | 308,001        | 292,767       | 288,724       | 317,809         | 352,726       | 313,428        | 312,168        | 309,113        |
| Fire  | 9,659,312       | 11,535,201     | 12,577,995     | 12,579,653    | 12,634,153    | 13,074,636      | 12,729,943    | 12,940,071     | 13,293,542     | 13,523,625     |
| Police  | 12,765,994      | 14,119,891     | 15,026,989     | 14,371,715    | 14,094,524    | 14,196,539      | 15,775,008    | 16,200,141     | 17,108,345     | 18,311,542     |
| Public works  | 15,407,571      | 15,766,960     | 23,015,679     | 18,974,532    | 20,648,106    | 20,039,183      | 20,272,640    | 20,324,226     | 21,183,964     | 21,449,006     |
| Planning and development                                | 2,257,639       | 2,264,326      | 2,095,331      | 2,515,448     | 2,805,009     | 2,305,258       | 2,596,371     | 3,028,735      | 2,785,459      | 2,793,690      |
| Community services                                      | 3,731,237       | 3,851,337      | 9,707,729      | 5,046,085     | 4,662,889     | 4,545,957       | 4,780,142     | 4,721,208      | 4,913,007      | 5,516,244      |
| General services  | 2,698,309       | 2,880,492      | 6,254,807      | 3,901,466     | 5,554,769     | 4,254,079       | 4,096,854     | 4,168,195      | 4,127,074      | 4,453,969      |
| Capital projects  | 31,754,246      | 21,505,295     | 23,238,997     | 16,341,943    | 19,136,059    | 28,093,724      | 24,458,504    | 25,022,530     | 27,249,392     | 21,031,285     |
| Debt service:   |                 |                |                |               |               |                 |               |                |                |                |
| Principal retirement                                    | 1,910,667       | 2,038,438      | 2,566,162      | 2,500,302     | 3,637,281     | 3,991,176       | 6,427,242     | 5,449,519      | 5,836,224      | 6,947,090      |
| Bond issuance costs                                     | -               | -              | 42,978         | 621,817       | -             | -               | 1,414,680     | 147,128        | -              | -              |
| Interest and fiscal charges                             | 787,407         | 1,074,675      | 1,281,554      | 1,393,744     | 2,905,960     | 2,758,796       | 2,109,632     | 3,982,945      | 4,247,927      | 3,603,630      |
| Total expenditures                                      | 84,855,706      | 78,905,892     | 99,780,092     | 82,230,501    | 90,169,623    | 97,565,708      | 99,237,142    | 100,644,647    | 105,431,815    | 102,356,684    |
| Excess (deficiency) of revenues over expenditures       | (13,326,718)    | 3,608,248      | 311,798        | 8,954,052     | 6,886,906     | (3,357,683)     | (7,019,726)   | (4,269,267)    | (10,088,989)   | (2,234,660)    |
| <b>Other financing sources (uses):</b>                  |                 |                |                |               |               |                 |               |                |                |                |
| Transfers in  | 13,181,610      | 11,911,644     | 12,016,568     | 15,728,775    | 17,610,913    | 17,216,245      | 14,552,013    | 15,153,082     | 19,551,176     | 21,967,386     |
| Transfers out   | (15,130,612)    | (17,370,037)   | (19,084,348)   | (18,403,411)  | (24,489,260)  | (25,770,636)    | (18,612,300)  | (18,982,135)   | (22,915,600)   | (25,731,311)   |
| Issuance of debt  | -               | -              | 700,000        | 34,480,000    | -             | -               | 57,015,000    | 3,713,962      | -              | 833,344        |
| Premium on issuance of debt                             | -               | -              | -              | 1,102,586     | -             | -               | 2,174,886     | -              | 4,222,067      | -              |
| Payment to refunded bonds                               | -               | -              | -              | -             | -             | -               | (17,735,000)  | -              | -              | -              |
| Total other financing sources(uses)                     | (1,949,002)     | (5,458,393)    | (6,367,780)    | 32,907,950    | (6,878,347)   | (8,554,391)     | 37,394,599    | (115,091)      | 857,643        | (2,930,581)    |
| Net change in fund balances                             | \$ (15,275,720) | \$ (1,850,145) | \$ (6,055,982) | \$ 41,862,002 | \$ 8,559      | \$ (11,912,074) | \$ 30,374,873 | \$ (4,384,358) | \$ (9,231,346) | \$ (5,165,241) |
| Debt service as a percentage of noncapital expenditures | 5.11%           | 5.57%          | 5.11%          | 6.19%         | 9.59%         | 9.37%           | 11.18%        | 12.29%         | 13.53%         | 13.24%         |

## Governmental Activities Tax Revenues by Source

Last Ten Fiscal Years

(modified accrual basis of accounting)

| Fiscal Year | One Percent Sales Tax ('65) | Additional One Percent Sales Tax ('87) | Employee's Pay Quarter cent Sales Tax ('95) | Riverboat Gaming Tax | Electric Utility Franchise | Gas Utility Franchise | Cable Television Franchise |
|-------------|-----------------------------|--|---|----------------------|----------------------------|-----------------------|----------------------------|
| 2004        | 15,935,923                  | 15,935,923                             | \$ 3,962,435                                | \$ 6,682,497         | \$ 3,816,930               | \$ 506,134            | \$ 533,188                 |
| 2005        | 16,905,803                  | 16,905,803                             | 4,226,453                                   | 7,706,108            | 4,037,249                  | 515,915               | 546,124                    |
| 2006        | 21,069,476                  | 21,069,476                             | 5,267,376                                   | 3,024,702            | 4,854,764                  | 659,837               | 524,107                    |
| 2007        | 19,604,922                  | 19,604,747                             | 4,901,540                                   | 6,961,367            | 4,521,714                  | 671,183               | 628,617                    |
| 2008        | 20,048,716                  | 20,048,779                             | 5,012,194                                   | 8,399,666            | 5,215,659                  | 632,849               | 993,758                    |
| 2009        | 19,767,418                  | 19,767,417                             | 4,932,015                                   | 9,099,020            | 3,964,234                  | 588,931               | 893,136                    |
| 2010        | 18,382,454                  | 18,382,454                             | 4,595,619                                   | 8,959,034            | 4,183,356                  | 590,275               | 929,232                    |
| 2011        | 18,994,509                  | 18,994,509                             | 4,750,340                                   | 9,113,904            | 4,346,623                  | 483,307               | 957,127                    |
| 2012        | 19,940,426                  | 19,940,425                             | 4,985,113                                   | 9,713,282            | 3,463,387                  | 405,302               | 1,004,902                  |
| 2013        | 20,638,460                  | 20,638,461                             | 5,159,621                                   | 9,691,942            | 4,009,040                  | 396,650               | 1,014,911                  |

**CITY OF LAKE CHARLES, LOUISIANA**  
Assessed and Estimated Actual Value of Taxable Property  
Last Ten Fiscal Years

| Fiscal Year<br>Ended | Tax<br>Year | Real Property and Mobile |                              | Personal, Business<br>Industry |                              | Public Utilities  |                              | Total all Property |                              | Total<br>Direct<br>Tax<br>Rate | Assessed<br>Value as a<br>Percentage of<br>Actual Value |
|----------------------|-------------|--------------------------|------------------------------|--------------------------------|------------------------------|-------------------|------------------------------|--------------------|------------------------------|--------------------------------|---|
|                      |             | Assessed<br>Value        | Estimated<br>Actual<br>Value | Assessed<br>Value              | Estimated<br>Actual<br>Value | Assessed<br>Value | Estimated<br>Actual<br>Value | Assessed<br>Value  | Estimated<br>Actual<br>Value |                                |   |
| 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%  |
| 2012                 | 2011        | 371,813,160              | 3,718,131,600                | 111,831,890                    | 745,545,933                  | 16,539,480        | 66,157,920                   | 500,184,530        | 4,529,835,453                | 15.35                          | 11.04%  |
| 2013                 | 2012        | 408,917,100              | 4,089,171,000                | 106,665,010                    | 711,100,067                  | 17,706,110        | 70,824,440                   | 533,288,220        | 4,871,095,507                | 15.35                          | 10.90%  |

Note:

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

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

- (2) All property assessments are made by the Calcasieu Parish Assessor or the Louisiana Tax Commission. Required reassessments of all properties were made in 1996, 2000, 2004, 2008, and 2012.

Source: Calcasieu Parish Sheriff & Tax Collector

# CITY OF LAKE CHARLES, LOUISIANA

Property Tax Millage Rates  
Direct and Overlapping Governments  
Last Ten Fiscal Years

| Calendar<br>Year | Fiscal<br>Year | City of Lake Charles                    |                          |       | Calcasieu Parish School Board |                          |       | Calcasieu Parish         |                   |                     |                                  |                    |                                 |                            |                 |
|------------------|----------------|---|--------------------------|-------|-------------------------------|--------------------------|-------|--------------------------|-------------------|---------------------|----------------------------------|--------------------|---------------------------------|----------------------------|-----------------|
|                  |                | General and<br>Special Revenue<br>Funds | Debt<br>Service<br>Funds | Total | General<br>Fund               | Debt<br>Service<br>Funds | Total | Parish<br>Police<br>Jury | Road<br>Districts | Gravity<br>Drainage | Recreation<br>and Com<br>Centers | Fire<br>Protection | Airport<br>Harbor &<br>Terminal | Parish<br>Water &<br>Sewer | Parish<br>Total |
| 2003             | 2004           | 16.43                                   | 0.00                     | 16.43 | 19.56                         | 35.00                    | 54.56 | 52.84                    | 4.06              | 5.92                | 0.00                             | 12.77              | 9.20                            | 15.14                      | 99.93           |
| 2004             | 2005           | 16.09                                   | 0.00                     | 16.09 | 18.72                         | 36.50                    | 55.22 | 44.19                    | 3.88              | 5.77                | 0.00                             | 12.60              | 8.80                            | 16.25                      | 91.49           |
| 2005             | 2006           | 16.09                                   | 0.00                     | 16.09 | 18.72                         | 25.00                    | 43.72 | 44.99                    | 3.88              | 5.77                | 7.85                             | 12.60              | 8.80                            | 18.39                      | 102.28          |
| 2006             | 2007           | 16.09                                   | 0.00                     | 16.09 | 18.72                         | 25.50                    | 44.22 | 47.21                    | 3.88              | 5.79                | 7.40                             | 11.54              | 8.80                            | 20.39                      | 105.01          |
| 2007             | 2008           | 16.09                                   | 0.00                     | 16.09 | 18.72                         | 27.50                    | 46.22 | 41.5                     | 3.88              | 5.79                | 7.00                             | 11.54              | 8.80                            | 18.14                      | 96.95           |
| 2008             | 2009           | 15.35                                   | 0.00                     | 15.35 | 18.72                         | 24.00                    | 42.72 | 39.28                    | 3.67              | 5.29                | 7.00                             | 11.08              | 8.34                            | 18.46                      | 93.12           |
| 2009             | 2010           | 15.35                                   | 0.00                     | 15.35 | 18.72                         | 24.00                    | 42.72 | 33.02                    | 3.67              | 5.79                | 5.65                             | 11.08              | 8.34                            | 15.59                      | 83.14           |
| 2010             | 2011           | 15.35                                   | 0.00                     | 15.35 | 18.72                         | 24.00                    | 42.72 | 33.02                    | 3.67              | 5.79                | 4.79                             | 11.08              | 8.34                            | 15.59                      | 82.28           |
| 2011             | 2012           | 15.35                                   | 0.00                     | 15.35 | 18.72                         | 24.00                    | 42.04 | 33.82                    | 3.53              | 5.57                | 5.77                             | 10.85              | 8.14                            | 15.37                      | 83.05           |
| 2012             | 2013           | 15.35                                   | 0.00                     | 15.35 | 18.04                         | 22.60                    | 40.64 | 34.01                    | 3.53              | 5.57                | 5.77                             | 10.85              | 8.14                            | 15.37                      | 83.24           |

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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, 2012 and December 31, 2002

for Fiscal Year Ended September 30, 2013 and September 30, 2003

| Taxpayer   | Type of Business   | 2013                          |      |                                     | 2003                          |      |                                     |
|--|--------------------|-------------------------------|------|-------------------------------------|-------------------------------|------|-------------------------------------|
|  |                    | Assessed<br>Valuation<br>2012 | Rank | Percentage<br>of Total<br>Valuation | Assessed<br>Valuation<br>2002 | Rank | Percentage<br>of Total<br>Valuation |
| PNK (Lake Charles) LLC                                       | Hotel and Casino   | \$41,645,100                  | 1    | 7.81 %                              | -                             | -    | - %                                 |
| Wal-Mart Stores  | Retail             | 10,739,790                    | 2    | 2.01                                | 6,627,080                     | 4    | 1.49                                |
| Entergy Gulf States Inc.                                     | Electric utility   | 8,372,070                     | 3    | 1.57                                | 4,438,430                     | 6    | 1.00                                |
| Women's & Children's Hospital                                | Hospital           | 5,010,330                     | 4    | 0.94                                | -                             | -    | -                                   |
| Bell South Telecommunications                                | Telephone          | 4,509,610                     | 5    | 0.85                                | 9,608,810                     | 2    | 2.16                                |
| Carboline Company  | Wholesale          | 4,232,080                     | 6    | 0.79                                | -                             | -    | -                                   |
| JP Morgan Chase Bank NA<br>* Bank One in 2001                | Bank               | 4,226,310                     | 7    | 0.79                                | 4,490,110                     | 5    | 1.01                                |
| Capital One NA<br>* Hibernia in 2002                         | Bank               | 3,463,120                     | 8    | 0.65                                | 7,856,520                     | 3    | 1.77                                |
| Simon Debartolo Group<br>*Simon, Melvin & Associates in 2001 | Real Estate Agent  | 2,152,150                     | 9    | 0.40                                | 2,448,520                     | 7    | 0.55                                |
| Iberia Bank  | Bank               | 2,025,260                     | 10   | 0.38                                | -                             | -    | -                                   |
| Harrah's Entertainment Inc<br>* Players in 1998              | Riverboat Casino   | -                             | -    | -                                   | 12,242,660                    | 1    | 2.75                                |
| Xsepdus  | Telecommunications | -                             | -    | -                                   | 2,079,760                     | 10   | 0.47                                |
| US Unwired   | Telecommunications | -                             | -    | -                                   | 2,137,910                     | 9    | 0.48                                |
| Lowe's   | Retail             | -                             | -    | -                                   | 2,304,930                     | 8    | 0.52                                |
|  |                    | <u>\$86,375,820</u>           |      | <u>16.20%</u>                       | <u>\$54,234,730</u>           |      | <u>12.19%</u>                       |

2012 Total city valuation: \$ 533,288,220

2002 Total city valuation: \$ 444,954,980

Source: Calcasieu Parish Tax Collector

# CITY OF LAKE CHARLES, LOUISIANA

Sales Tax Rates  
Direct and Overlapping Governments  
Last Ten Fiscal Years

| Calendar<br>Year | Fiscal<br>Year | City of Lake Charles |               |              |                |            |                    |                   | Calcasieu Parish |          |                    | State of Louisiana |           |       |
|------------------|----------------|----------------------|---------------|--------------|----------------|------------|--------------------|-------------------|------------------|----------|--------------------|--------------------|-----------|-------|
|                  |                | General<br>Fund      | Dedicated 1%  |              | Waste<br>Water | Recreation | Capital<br>Project | Employee's<br>Pay | School Board     |          | Law<br>Enforcement | Tourism            |           |       |
|                  |                |                      | Public Safety | Public Works |                |            |                    |                   | General          | Salaries |                    | General            | Promotion | Total |
| 2003             | 2004           | 1.00%                | 0.20%         | 0.28%        | 0.16%          | 0.08%      | 0.28%              | 0.25%             | 1.50%            | 0.50%    | 0.50%              | 3.97%              | 0.03%     | 8.75% |
| 2004             | 2005           | 1.00%                | 0.20%         | 0.28%        | 0.16%          | 0.08%      | 0.28%              | 0.25%             | 1.50%            | 0.50%    | 0.50%              | 3.97%              | 0.03%     | 8.75% |
| 2005             | 2006           | 1.00%                | 0.20%         | 0.28%        | 0.16%          | 0.08%      | 0.28%              | 0.25%             | 1.50%            | 0.50%    | 0.50%              | 3.97%              | 0.03%     | 8.75% |
| 2006             | 2007           | 1.00%                | 0.20%         | 0.28%        | 0.16%          | 0.08%      | 0.28%              | 0.25%             | 1.50%            | 0.50%    | 0.50%              | 3.97%              | 0.03%     | 8.75% |
| 2007             | 2008           | 1.00%                | 0.20%         | 0.28%        | 0.16%          | 0.08%      | 0.28%              | 0.25%             | 1.50%            | 0.50%    | 0.75%              | 3.97%              | 0.03%     | 9.00% |
| 2008             | 2009           | 1.00%                | 0.20%         | 0.28%        | 0.16%          | 0.08%      | 0.28%              | 0.25%             | 1.50%            | 0.50%    | 0.75%              | 3.97%              | 0.03%     | 9.00% |
| 2009             | 2010           | 1.00%                | 0.20%         | 0.28%        | 0.16%          | 0.08%      | 0.28%              | 0.25%             | 1.50%            | 0.50%    | 0.75%              | 3.97%              | 0.03%     | 9.00% |
| 2010             | 2011           | 1.00%                | 0.20%         | 0.28%        | 0.16%          | 0.08%      | 0.28%              | 0.25%             | 1.50%            | 0.50%    | 0.75%              | 3.97%              | 0.03%     | 9.00% |
| 2011             | 2012           | 1.00%                | 0.20%         | 0.28%        | 0.16%          | 0.08%      | 0.28%              | 0.25%             | 1.50%            | 0.50%    | 0.75%              | 3.97%              | 0.03%     | 9.00% |
| 2012             | 2013           | 1.00%                | 0.20%         | 0.28%        | 0.16%          | 0.08%      | 0.28%              | 0.25%             | 1.50%            | 0.50%    | 0.75%              | 3.97%              | 0.03%     | 9.00% |

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

# CITY OF LAKE CHARLES, LOUISIANA

Principal Sales Taxpayers

Tax Year June 30, 2013 and June 30, 2005

for Fiscal Year Ended September 30, 2013 and September 30, 2005

| Type of Business | 2013                |      |                               | 2005                |      |                               |
|------------------|---------------------|------|-------------------------------|---------------------|------|-------------------------------|
|                  | Tax Paid            | Rank | Percentage of Total Valuation | Tax Paid            | Rank | Percentage of Total Valuation |
| Retail           | \$5,669,724         | 1    | 13.70%                        | \$5,287,093         | 1    | 13.77%                        |
| Government       | 2,504,478           | 2    | 6.05%                         | 2,541,536           | 2    | 6.62%                         |
| Hotel and Casino | 1,294,851           | 3    | 3.13%                         | -                   | -    | -                             |
| Grocery          | 848,022             | 4    | 2.05%                         | 719,611             | 4    | 1.87%                         |
| Building supply  | 739,688             | 5    | 1.79%                         | 744,603             | 3    | 1.94%                         |
| Retail           | 677,190             | 6    | 1.64%                         | 412,551             | 9    | 1.07%                         |
| Grocery          | 621,055             | 7    | 1.50%                         |                     |      |                               |
| Retail           | 601,048             | 8    | 1.45%                         | 588,432             | 5    | 1.53%                         |
| Grocery          | 546,380             | 9    | 1.32%                         | 396,821             | 10   | 1.03%                         |
| Health Care      | 527,902             | 10   | 1.28%                         | 497,147             | 8    | 1.29%                         |
| Retail           |                     |      | 0.00%                         | 498,779             | 7    | 1.30%                         |
| Health Care      |                     |      | -                             | 513,543             | 6    | 1.34%                         |
|                  | <u>\$14,030,338</u> |      | <u>33.91%</u>                 | <u>\$12,200,116</u> |      | <u>31.77%</u>                 |

2013 Total sales tax: \$ 41,375,900

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

Source: Calcasieu Parish Sales and Use Tax Department

Historical data prior to 2005 unavailable.

# CITY OF LAKE CHARLES, LOUISIANA

Ratios of Outstanding Debt

Last Ten Fiscal Years

| Fiscal Year | Bonded Debt             |                  |                            |  |                                    |  |                                    |  |                   | Loans     |                                  |                  |                               |            |
|-------------|-------------------------|------------------|----------------------------|--|------------------------------------|--|------------------------------------|--|-------------------|-----------|----------------------------------|------------------|-------------------------------|------------|
|             | Pension Refunding Bonds | LCDA Sewer Bonds | LCDA Sewer Refunding Bonds | Deferred Amount LCDA Sewer Refunding Bonds | 2007 LCDA Public Improvement Bonds | Deferred Amount LCDA Public Improvement 2007 Bonds | 2010 LCDA Public Improvement Bonds | Deferred Amount LCDA Public Improvement 2010 Bonds | Total Bonded Debt | DEQ Loan  | Lake Charles City Court Building | Total Loans Debt | Percentage of Personal Income | Per Capita |
| 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  | 65,303,420        | -         | -                                | -                | 2.75%                         | 910        |
| 2008        | 5,915,000               | 21,010,000       | -                          | -  | 33,370,000                         | 1,029,081  | -                                  | 1,029,081  | 62,353,162        | -         | -                                | -                | 2.63%                         | 869        |
| 2009        | 5,005,000               | 20,100,000       | -                          | -  | 32,195,000                         | 973,952  | -                                  | 973,952  | 59,247,904        | -         | -                                | -                | 2.50%                         | 826        |
| 2010        | 4,035,000               | -                | 16,175,000                 | 431,234                                    | 30,970,000                         | 918,823  | 39,280,000                         | 1,671,027  | 93,481,084        | -         | -                                | -                | 3.65%                         | 1,298      |
| 2011        | 3,005,000               | -                | 14,905,000                 | 392,031                                    | 29,695,000                         | 863,694  | 37,705,000                         | 1,570,765  | 88,136,490        | 918,201   | 3,000,000                        | 3,918,201        | 3.60%                         | 1,279      |
| 2012        | 1,930,000               | -                | 13,610,000                 | 352,828                                    | 28,370,000                         | 808,565  | 35,960,000                         | 1,470,503  | 82,501,896        | 5,140,268 | 2,905,000                        | 8,045,268        | 3.45%                         | 1,255      |
| 2013        | 805,000                 | -                | 12,290,000                 | 313,625                                    | 26,995,000                         | 753,436  | 34,165,000                         | 1,370,241  | 76,692,302        | 5,015,612 | 2,805,000                        | 7,820,612        | 3.17%                         | 1,150      |

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.  
None of this debt is General Obligation Debt.

See the Schedule of Demographics and Economic Statistics for personal income and population data.



# CITY OF LAKE CHARLES, LOUISIANA

## Computation of Legal Debt Margin

Last Ten Fiscal Years

(amounts expressed in thousands)

|  | 2004             | 2005             | 2006             | 2007             | 2008             | 2009             | 2010             | 2011             | 2012             | 2013             |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Debt limit   | \$ 44,362        | \$ 46,601        | \$ 47,601        | \$ 44,185        | \$ 51,710        | \$ 56,732        | \$ 49,305        | \$ 50,314        | \$ 50,258        | \$ 53,554        |
| Total net debt applicable to limit                                   | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                |
| Legal debt margin  | <u>\$ 44,362</u> | <u>\$ 46,601</u> | <u>\$ 47,601</u> | <u>\$ 44,185</u> | <u>\$ 51,710</u> | <u>\$ 56,732</u> | <u>\$ 49,305</u> | <u>\$ 50,314</u> | <u>\$ 50,258</u> | <u>\$ 53,554</u> |
| Total net debt applicable to the limit as a percentage of debt limit | 0%               | 0%               | 0%               | 0%               | 0%               | 0%               | 0%               | 0%               | 0%               | 0%               |

### Legal Debt Margin Calculation for Fiscal Year 2012

(amounts expressed in thousands)

|   |                   |
|---|-------------------|
| Assessed value  | \$ 533,288        |
| Add back: exempt real property                                      | <u>2,263</u>      |
| Total assessed value  | <u>\$ 535,551</u> |
| Debt limit (10% of total assessed value)                            | \$ 53,554         |
| Total outstanding General Obligation Bonds of City of Lake Charles  | <u>-</u>          |
| Legal capacity of City of Lake Charles for General Obligation Bonds | <u>\$ 53,554</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 \$84,512,914 outstanding bonded debt at September 30, 2013. 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 |
|----------|------------|--------------|------------|--------|---------------|---------------|---------------|--------------|
|          |            | Income       | Capita     | Median | City School   | City School   | City School   | Percentage   |
|          |            | (amts in     | Personal   | Age    | Enrollment    | Enrollment    | Enrollment    | Rate         |
| Year     | Population | thousands)   | Income (1) |        | (K-12 Grades) | (K-12 Grades) | (K-12 Grades) |              |
| 2003     | 71,757     | \$ 2,208,250 | \$ 30,774  | 35.3   | 13,668        | 2,907         | 16,575        | 4.7 %        |
| 2004     | 71,757     | 2,208,250    | 30,774     | 35.3   | 12,218        | 2,761         | 14,979        | 7.6          |
| 2005     | 71,757     | 2,208,250    | 30,774     | 35.3   | 13,054        | 2,541         | 15,595        | 3.3          |
| 2006     | 71,757     | 2,371,425    | 33,048     | 36.4   | 12,952        | 2,556         | 15,508        | 3.0          |
| 2007     | 71,757     | 2,371,425    | 33,048     | 35.3   | 12,735        | 2,407         | 15,142        | 3.4          |
| 2008     | 71,757     | 2,371,425    | 33,048     | 34.5   | 12,783        | 2,741         | 15,524        | 5.9          |
| 2009     | 71,757     | 2,371,425    | 33,048     | 35.3   | 12,566        | 2,575         | 15,141        | 7.3          |
| 2010     | 71,993     | 2,558,631    | 35,540     | 35.3   | 12,034        | 2,465         | 14,499        | 6.3          |
| 2011     | 72,177     | 2,621,757    | 36,324     | 35.9   | 12,399        | 3,482         | 15,881        | 6.8          |
| 2012     | 73,474     | 2,668,282    | 36,316     | 35.0   | 13,375        | 3,099         | 16,474        | 6.4          |

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 2013 and 2003

| Employer                          | Type of Business  | 2013                |      |                         | 2003                |      |                         |
|-----------------------------------|-------------------|---------------------|------|-------------------------|---------------------|------|-------------------------|
|                                   |                   | Number of Employees | Rank | Percentage of Total MSA | Number of Employees | Rank | Percentage of Total MSA |
| Calcasieu Parish School Board     | Education         | 5,000               | 1    | 5.4%                    | 4,000               | 1    | 4.8%                    |
| L'Auberge Du Lac                  | Gaming            | 2,400               | 2    | 2.6%                    | -                   |      | -                       |
| Turner Industries                 | Fabrication       | 1,500               | 3    | 1.6%                    | 2,000               | 3    | 2.4%                    |
| PPG Industries                    | Basic Chemical    | 1,250               | 4    | 1.4%                    | 1,625               | 7    | 1.9%                    |
| Lake Charles Memorial Hospital    | Health Care       | 1,194               | 5    | 1.3%                    | 1,700               | 6    | 2.0%                    |
| Citgo Petroleum                   | Oil Products      | 1,160               | 6    | 1.3%                    | 1,865               | 5    | 2.2%                    |
| Isle of Capri Casino              | Gaming            | 1,155               | 7    | 1.3%                    | 2,000               | 4    | 2.4%                    |
| City of Lake Charles              | Government        | 1,032               | 8    | 1.1%                    | -                   |      | -                       |
| Calcasieu Parish Sheriff's Office | Police Protection | 972                 | 9    | 1.1%                    | -                   |      | -                       |
| Christus St. Patrick's Hospital   | Health Care       | 871                 | 10   | 0.9%                    | 2,782               | 2    | 3.3%                    |
| Player's Casino (closed 2005)     | Gaming            | -                   |      | -                       | 1,450               | 8    | 1.7%                    |
| Conoco                            | Oil Products      | -                   |      | -                       | 1,200               | 9    | 1.4%                    |
| Calcasieu Parish Police Jury      | Government        | -                   |      | -                       | 950                 | 10   | 1.1%                    |
|                                   |                   | <u>16,534</u>       |      | <u>18.0%</u>            | <u>19,572</u>       |      | <u>23.5%</u>            |

Source: Imperial Calcasieu Regional Planning and Development

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

|                                    | 2013   | 2003   |
|------------------------------------|--------|--------|
| Total employment: Calcasieu Parish | 92,037 | 83,408 |

# CITY OF LAKE CHARLES, LOUISIANA

## Operating Indicators by Function

Last Ten Fiscal Years

| Function  | Fiscal Year |         |         |         |         |         |         |         |         |         |
|---|-------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|   | 2004        | 2005    | 2006    | 2007    | 2008    | 2009    | 2010    | 2011    | 2012    | 2013    |
| General government  |             |         |         |         |         |         |         |         |         |         |
| * Legal: request for legal action                                 |             |         |         |         |         | 239     | 199     | 90      | 51      | 96      |
| Printing/communication  |             |         |         |         |         |         |         |         |         |         |
| * Number of mail pieces metered                                   |             |         |         |         |         | 67,550  | 72,701  | 130,336 | 175,019 | 100,651 |
| Risk Management   |             |         |         |         |         |         |         |         |         |         |
| * Accident reports/investigations                                 | 523         | 452     | 607     | 595     | 626     | 544     | 632     | 443     | 377     | 415     |
| * Claims  | 414         | 320     | 307     | 302     | 277     | 178     | 289     | 208     | 186     | 205     |
| Finance/includes Water Business                                   |             |         |         |         |         |         |         |         |         |         |
| Checks issued   | 12,566      | 14,641  | 15,235  | 15,553  | 15,356  | 15,543  | 14,760  | 14,927  | 23,699  | 19,750  |
| * Occupational licenses processed                                 | 4,473       | 4,415   | 4,391   | 4,177   | 4,048   | 4,169   | 4,268   | 4,300   | 3,341   | 3,353   |
| Purchase orders processed   | 3,943       | 3,990   | 3,589   | 4,064   | 3,738   | 3,290   | 2,881   | 2,785   | 2,800   | 2,825   |
| Water: number of customers  | 28,611      | 27,605  | 26,889  | 28,422  | 28,147  | 28,124  | 28,886  | 28,775  | 28,926  | 29,704  |
| Water: Average daily consumption<br>(millions of gallons per day) | 11.04       | 12.87   | 11.35   | 9.53    | 10.79   | 9.33    | 8.87    | 9.05    | 9.03    | 8.65    |
| Human Resources   |             |         |         |         |         |         |         |         |         |         |
| * Applications received   | 1,189       | 1,108   | 926     | 725     | 711     | 961     | 1,000   | 1,327   | 1,250   | 1,328   |
| * New hires   | 328         | 368     | 374     | 436     | 483     | 462     | 425     | 432     | 364     | 436     |
| * Employee Health Fair Participation                              | NA          | 295     | 250     | 238     | 268     | 285     | 300     | 320     | 325     | 375     |
| Public safety   |             |         |         |         |         |         |         |         |         |         |
| * Fire: Calls for service   | 2,107       | 2,826   | 2,755   | 2,503   | 2,571   | 2,588   | 2,790   | 2,863   | 2,768   | 2,807   |
| * Fire: Code inspections  |             |         | 4,671   | 3,194   | 2,775   | 3,594   | 4,465   | 7,305   | 4,000   | 7,386   |
| Police: Calls for service   | 105,858     | 111,788 | 108,232 | 96,659  | 93,886  | 90,995  | 96,732  | 107,100 | 108,064 | 125,161 |
| Public works  |             |         |         |         |         |         |         |         |         |         |
| Solid Waste   |             |         |         |         |         |         |         |         |         |         |
| * Tons garbage collected  |             |         |         | 29,320  | 26,324  | 26,320  | 25,814  | 24,515  | 23,951  | 25,018  |
| * Tons incinerated  |             |         |         | 2,146   | 3,338   | 2,322   | 2,905   | 4,857   | 4,163   | 4,340   |
| * Tons trash collected  |             |         |         | 18,869  | 10,682  | 9,583   | 7,930   | 5,957   | 6,208   | 6,212   |
| * Streets: Work orders  |             |         |         | 960     | 647     | 1,289   | 1,863   | 2,708   | 1,234   | 1,370   |
| * Transit: Bus riders   |             |         |         | 188,175 | 178,889 | 175,875 | 190,834 | 219,802 | 223,407 | 228,068 |
| * Vehicle Maintenance: Work orders                                |             |         |         | 5,815   | 3,530   | 4,291   | 5,867   | 5,689   | 5,841   | 5,877   |
| * Waste water: Work orders  |             |         |         | 4,584   | 3,337   | 9,508   | 11,100  | 5,490   | 6,000   | 12,371  |
| Planning and development  |             |         |         |         |         |         |         |         |         |         |
| Building permits issued   | 5,229       | 5,152   | 6,384   | 9,438   | 6,287   | 4,162   | 6,395   | 6,073   | 4,356   | 4,762   |
| Community Development   |             |         |         |         |         |         |         |         |         |         |
| * Down Payment Assistance   |             |         | 9       | 21      | 22      | 17      | 22      | 15      | 24      | 17      |
| * Rehab/Reconstruction  |             |         | 7       | 15      | 8       | 8       | 9       | 12      | 13      | 12      |
| * Street Projects   |             |         | 2       | 6       | 6       | 3       | 0       | 1       | 2       | 2       |
| Community Services  |             |         |         |         |         |         |         |         |         |         |
| Recreation and parks  |             |         |         |         |         |         |         |         |         |         |
| * Athletic teams  |             |         |         |         |         | 279     | 292     | 311     | 313     | 877     |
| * Summer camp attendance  |             |         |         | 460     | 470     | 219     | 480     | 472     | 447     | 425     |
| * Civic Center: Events  |             |         |         | 309     | 356     | 377     | 358     | 368     | 353     | 352     |
| * Golf Course: Rounds of golf                                     |             | 40,019  | 39,498  | 34,221  | 32,969  | 36,464  | 23,852  | 31,900  | 30,318  | 36,317  |
| Art Center/museum   |             |         |         |         |         |         |         |         |         |         |
| * Art exhibits  |             |         |         |         | 13      | 9       | 11      | 16      | 16      | 15      |
| * Concerts/Events   |             |         |         |         | 43      | 35      | 100     | 119     | 25      | 24      |

Source: Various city departments

\* Prior year statistics not available.

# CITY OF LAKE CHARLES, LOUISIANA

## Capital Asset Statistics by Function

Last Ten Fiscal Years

| Function  | Fiscal Year |      |       |       |       |       |       |       |        |        |
|---|-------------|------|-------|-------|-------|-------|-------|-------|--------|--------|
|   | 2004        | 2005 | 2006  | 2007  | 2008  | 2009  | 2010  | 2011  | 2012   | 2013   |
| Public safety   |             |      |       |       |       |       |       |       |        |        |
| Fire Stations in City limits  | 8           | 8    | 8     | 8     | 8     | 8     | 8     | 8     | 8      | 8      |
| Fire Stations outside City limits                                     |             |      |       |       |       |       | 2     | 2     | 2      | 2      |
| Police:   |             |      |       |       |       |       |       |       |        |        |
| Stations  | 4           | 4    | 4     | 4     | 4     | 4     | 4     | 4     | 4      | 4      |
| Patrol Units  | 90          | 90   | 90    | 90    | 92    | 92    | 92    | 92    | 98     | 94     |
| Public works  |             |      |       |       |       |       |       |       |        |        |
| Solid Waste/Recycling   |             |      |       |       |       |       |       |       |        |        |
| Collection trucks   | 24          | 24   | 22    | 33    | 32    | 30    | 34    | 32    | 23     | 23     |
| Streets   |             |      |       |       |       |       |       |       |        |        |
| Streets (miles)   | 483         | 483  | 483   | 460   | 460   | 460   | 460   | 460   | 503    | 534    |
| *   Streetlights  |             |      | 9,229 | 9,285 | 9,285 | 9,285 | 9,285 | 9,285 | 14,000 | 10,000 |
| *   Traffic Signals   |             |      | 64    | 64    | 66    | 66    | 66    | 66    | 68     | 66     |
| Transit   |             |      |       |       |       |       |       |       |        |        |
| *   Public Buses  | 8           | 8    | 8     | 7     | 7     | 7     | 7     | 7     | 4      | 5      |
| *   Para-transit buses  | 2           | 2    | 2     | 2     | 2     | 4     | 4     | 4     | 2      | 2      |
| Trolley   | 0           | 0    | 0     | 0     | 0     | 0     | 1     | 1     | 1      | 1      |
| Waste water   |             |      |       |       |       |       |       |       |        |        |
| Sanitary sewers (miles)   | 600         | 600  | 600   | 600   | 600   | 600   | 600   | 600   | 600    | 600    |
| Storm sewers (miles)  | 425         | 425  | 425   | 425   | 425   | 425   | 425   | 425   | 425    | 425    |
| *   Maximum daily treatment capacity<br>(millions of gallons per day) |             |      |       |       | 13.1  | 13.1  | 18    | 18    | 18     | 18     |
| Water utility   |             |      |       |       |       |       |       |       |        |        |
| *   Water mains (miles)   |             |      | 410   | 450   | 455   | 458   | 458   | 460   | 465    | 430    |
| *   Fire hydrants   |             |      | 2500  | 2800  | 2820  | 2850  | 2850  | 2900  | 2954   | 3000   |
| *   Maximum daily capacity<br>(millions of gallons per day)           |             |      | 23    | 22    | 22    | 22    | 22    | 22    | 22     | 22     |
| Community Services  |             |      |       |       |       |       |       |       |        |        |
| Recreation and parks  |             |      |       |       |       |       |       |       |        |        |
| Park acreage  | 453         | 256  | 256   | 256   | 256   | 466   | 466   | 466   | 465    | 502    |
| Parks   | 34          | 34   | 34    | 34    | 34    | 34    | 34    | 34    | 33     | 33     |
| Swimming Pools  | 2           | 2    | 2     | 2     | 2     | 2     | 2     | 2     | 2      | 2      |
| Spray parks   | 1           | 1    | 1     | 1     | 1     | 3     | 2     | 2     | 2      | 2      |
| Tennis courts   | 6           | 6    | 6     | 6     | 17    | 17    | 17    | 17    | 15     | 11     |
| Community Centers   | 13          | 12   | 12    | 12    | 12    | 12    | 12    | 12    | 12     | 13     |
| Civic Center  | 1           | 1    | 1     | 1     | 1     | 1     | 1     | 1     | 1      | 1      |
| Golf Course   | 1           | 1    | 1     | 1     | 1     | 1     | 1     | 1     | 1      | 1      |
| Art Center/museum   | 1           | 2    | 2     | 2     | 2     | 2     | 2     | 2     | 2      | 2      |

Source: Various city departments

\* Prior year statistics not available.

\*\*Total acreage changed from 456 to 256 in 2005 when the City gave the Multit-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.