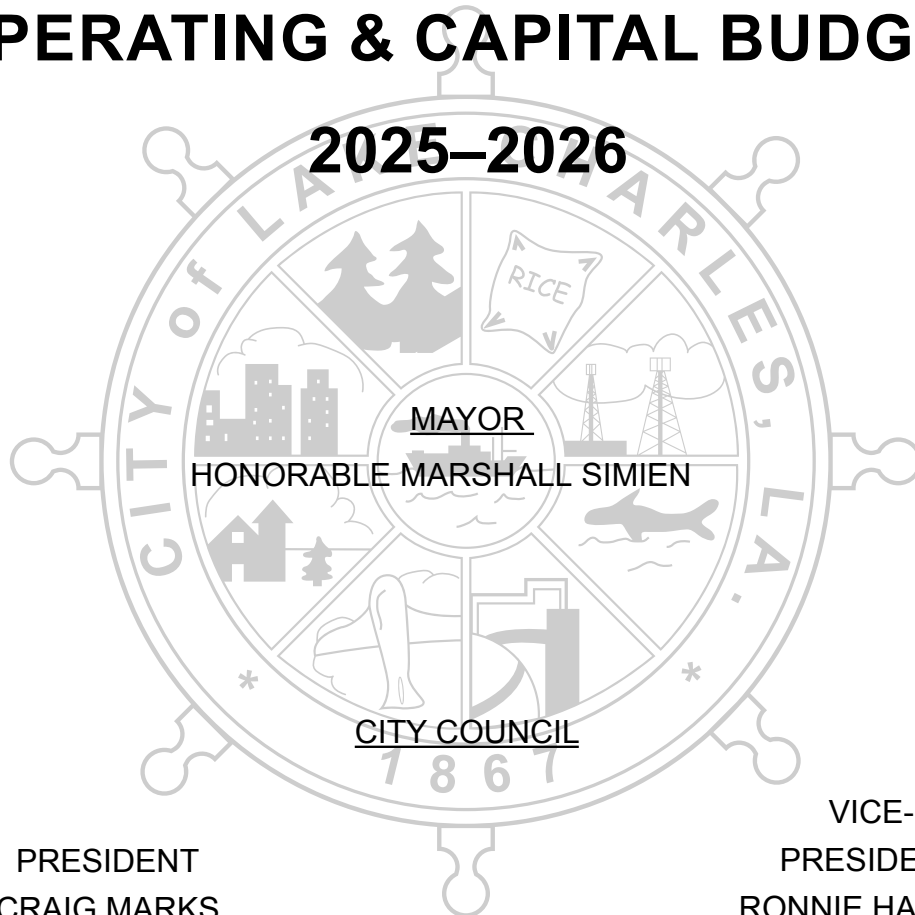


CITY OF LAKE CHARLES, LOUISIANA

PROPOSED OPERATING & CAPITAL BUDGET



PRESIDENT
CRAIG MARKS
District F

VICE-
PRESIDENT
RONNIE HARVEY
District A

DONALD FONDEL
District B

TOMMY BILBO
District C

MATT YOUNG
District D

STAURT
WEATHERFORD
District E

MATTHEW VEZINIOT
District G

Prepared By: Finance Administration

Emily K. McDaniel, Director of Finance

August 2025

THIS PAGE INTENTIONALLY LEFT BLANK



**CITY OF LAKE CHARLES
ELECTED CITY OFFICIALS**

	<u>PRESENT TERM BEGINS</u>	<u>PRESENT TERM EXPIRES</u>	<u>BEGAN AS MEMBER</u>
<u>MAYOR</u>			
Marshall Simien Jr	July 1, 2025	June 30, 2029	July 2025
<u>CITY COUNCIL</u>			
Craig Marks, President	July 1, 2021	July 01, 2026	July 2009
Ronnie Harvey, Vice President	April 20, 2022	July 01, 2026	April 2022
Donald Fondel	July 1, 2025	June 30, 2029	July 2025
Tommy Bilbo	July 1, 2025	June 30, 2029	July 2025
Matt Young	July 1, 2025	June 30, 2029	July 2025
Matthew Veziniot	July 1, 2025	June 30, 2029	July 2025
Stuart Weatherford	July 1, 2021	June 30, 2029	July 2005
<u>CITY JUDGES</u>			
Jamie B. Bice	January 1, 2021	December 31, 2026	January 2015
Ronald C. Richard	January 1, 2021	December 31, 2026	January 2021
<u>WARD 3 MARSHAL</u>			
Nathan Keller	January 1, 2021	December 31, 2026	January 2021

**CITY OF LAKE CHARLES
DEPARTMENT HEADS**

EMPLOYEE

John Cardone

Russell J Stutes

Emily McDaniel

Wendy Goodwin

Delton Carter

Shawn Caldwell

Wendy Robinson

Doug Burguieres

Michael Castille

DEPARTMENT

Mayor's Office

Legal

Finance

Human Resources

Fire

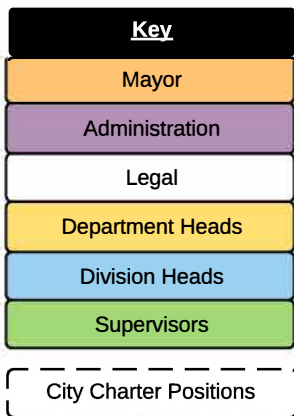
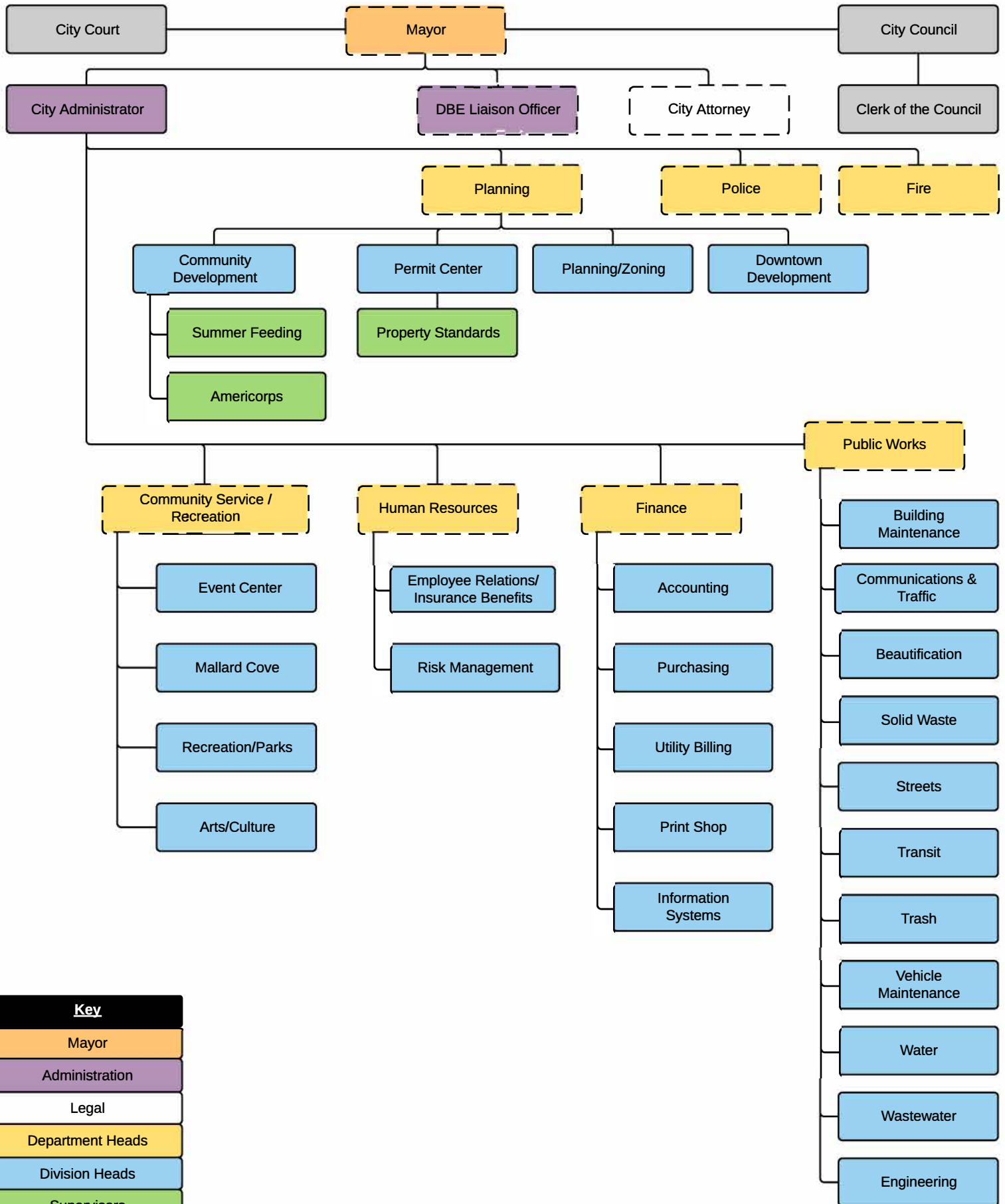
Police

Public Works

Planning

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 01, 2024

Christopher P. Morill

Executive Director

**CITY OF LAKE CHARLES
FISCAL YEAR 2025-2026 ANNUAL BUDGET**

TABLE OF CONTENTS

	<u>PAGE</u>
GENERAL INFORMATION	
Elected City Officials	3
Department Heads	4
Organization Chart	5
Distinguished Budget Presentation Award	6
Table of Contents	7
INTRODUCTORY SECTION	
Submission Letter to City Council	13
Structure and Budgetary Organization	32
Legal Requirements	34
Methods of Financing Infrastructure and Major Capital Improvements	35
Statement of Budgetary and Financial Policy	36
Budgetary Process	37
Debt Statement	41
Awards and Acknowledgements	42
Ordinance No. 20051 Adopting Budget for FY24-25	44
BUDGET SUMMARY	
Combined Annual Budget Summary	46
Chart of Annual Budget Summary	47
GENERAL FUND	
General Fund Summary	50
General Fund Revenue and Expenditure Summary	51
Schedule of Revenues	54
Operating Expenditures and Transfers	57
General Government	58
Mayor's Office	60
City Council	62
City Marshal	64
City Court	66
Legal Services	68
Finance	70
Administration Services	72
Accounting	74
Purchasing	76
Human Resources	78

**CITY OF LAKE CHARLES
FISCAL YEAR 2025-2026 ANNUAL BUDGET**

TABLE OF CONTENTS

	PAGE
Fire	80
Administration	82
Fire Suppression	84
Cajun Country	86
Fire Support	88
Police	90
Administration	92
Police Service	94
Public Works	96
Administration	98
Streets	100
Trash Collection	102
Solid Waste - General	104
Vehicle Maintenance	106
Building Maintenance	108
Communication and Traffic	110
Grounds Maintenance	112
Engineering	114
Planning and Development	116
Administration	118
Permit Center	120
General Services	122
Administration	124
Building Services	126
Printing Services	128
Information Technology	130
1911 City Hall	132
Community Service Grants	134
Department 21 Transfers	136
SPECIAL REVENUE FUNDS	
Special Revenue Fund Summary	140
Fund 117 Wastewater	142
Fund 119 Riverboat Gaming	144
Fund 105 .25% Sales Tax 2016	146
Fund 127 Recreation	148
Fund 107 Central School	154
Fund 104 Arts/Special Events	156
Fund 110 Community Development	158
Fund 126 HUD-Housing Programs	160

CITY OF LAKE CHARLES
FISCAL YEAR 2025-2026 ANNUAL BUDGET

TABLE OF CONTENTS

	PAGE
Fund 122 Summer Food Service Program	162
Fund Public Safety Grants	164
Fund 131 D.A.R.E. Grant	166
Fund 133 COPS Hiring Grant	168
Fund Disaster Recovery Fund	170
Fund 150 Disaster Recovery Fund - Hurricane Laura	172
Fund 120 Facility Renewal Fund	174
Fund 141 Morganfield Economic Development District	176
Fund 142 Lakefront Economic Development District	178
Fund 143 Nelson Market Economic Development District	180
Fund 144 Enterprise Boulevard Economic Development District	182
 DEBT SERVICE	
Debt Service Summary	186
Fund 213 2014 \$15.825M Refunding Public Improvement Bonds	188
Fund 215 2017 \$24M LCDA Refunding Bonds	190
Fund 216 2011 \$21M DEQ Sewer Loan	192
Fund 217 2021 \$10M Drainage Bonds	194
Fund 219 2023 \$20M DEQ - SOUTHERN LOOP	196
Fund 232 2011 \$3M CPPTA City Court Complex	198
 ENTERPRISE FUNDS	
Enterprise Funds Summary	202
Fund 401 Transit	203
Fund 411 Transit Capital	206
Fund 405 Water Utility	208
Fund 402 Event Center	212
Fund 410 Event Center Capital	215
Fund 403 Mallard Cove Golf Course	218
 INTERNAL SERVICE FUNDS	
Internal Service Fund Summary	222
Fund 501 Risk Management	223
Fund 503 Employee Group Insurance	225
 CAPITAL BUDGET	
Capital Budget	228
Capital Budget Authorization Schedule - Capital Projects	230
Funds and Related Sources	
Capital Budget Schedule of Financing Sources - Capital	233
Projects Funds and Related Sources	
Capital Budget Additional Schedules and Exhibits	

CITY OF LAKE CHARLES
FISCAL YEAR 2025-2026 ANNUAL BUDGET

TABLE OF CONTENTS

	PAGE
Hurricane Laura Recovery Capital Projects Authorization Schedule	235
LC Rebound Bond Capital Projects Authorization Schedule	236
Capital Budget Additional Schedules and Exhibits - Project Reauthorization Schedule	237
Additional Schedules and Exhibits-Capital Budget - Description of Major Financing Sources-Capital Projects Fund and Related Sources	238
Impact of Capital Improvements on Operating Budget	241
FIVE YEAR CAPITAL IMPROVEMENT PLAN	245
EXHIBITS	
Impact of Department Capital Outlay on Operating Budget	270
Departmental Capital Outlay Summary	271
Summary Budgeted Personnel and Position Totals	275
Glossary of Terms	277
MISCELLANEOUS STATISTICS	
General Fund Revenue Comparison	282
General Fund Expenditure Comparison by Department	283
General Fund Expenditure Comparison by Category	284
General Fund Expenditures Fringe Benefits Costs	285
Net Position by Component-Last Ten Fiscal Years	286
Change in Net Position - Last Ten Fiscal Years	288
Governmental Activities Tax Revenues by Source - Last Ten Fiscal Years	290
Fund Balances of Governmental Funds - Last Ten Fiscal Years	291
Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years	292
Assessed and Estimated Actual Value of Taxable Property	293
Property Tax Millage Rates - Last Ten Fiscal Years	294
Principal Property Taxpayers	295
Sales Tax Rates - Last Ten Fiscal Years	296
Principal Sales Taxpayers	297
Ratios of Outstanding Debt by Type	298
Computation of Legal Debt Margin	299
Demographic and Economic Statistics	300
Principal Employers in the MSA	301
Operating Indicators by Function - Last Ten Fiscal Years	302
Capital Asset Statistics by Function - Last Ten Fiscal Years	303
City of Lake Charles Title VI Statement	304

INTRODUCTORY SECTION

THIS PAGE INTENTIONALLY LEFT BLANK





CITY OF LAKE CHARLES

MARSHALL J. SIMIEN, JR.
MAYOR

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

DEPARTMENT OF FINANCE
EMILY K. McDANIEL, DIRECTOR

August 15, 2025

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

RE: Fiscal Year 2025 – 2026 Operating and Capital Budget

Dear City Council Members:

Attached is the City's proposed Operating and Capital Budget for the 2025 - 2026 fiscal year, which is submitted for your review and consideration as provided under Article VI, Section 6-03 of the Home Rule Charter.

The budget document will serve as an important tool in assisting the City to accomplish its mission of being "*One Lake Charles*", and share our vision of continuing to strive to provide the highest quality of professional service to the citizens of our community and welcome all who visit our "city on the lake".

At this time, we would like to thank Mayor Simien, City Administration, Department Heads and their staff for their dedication to the preparation of this document and for their dedication to deliver high-quality services while operating within the proposed budget.

The City has always been fiscally responsible, finding a balance between serving the needs of the City, while still retaining reserves that are sufficient to navigate any future natural disasters that can adversely affect a community located so near the Gulf of Mexico. We believe our financial future is stable. With eyes to the future, the following budget has been prepared.

Economic Climate

In November 2023, voters approved two ballot propositions to change the sales and use tax structure of the City's collections. The first ballot measure will take two one percent sales taxes into a combined 2% collection in perpetuity. This will guarantee that the City will be able to continually fund the most basic operations. The second ballot measure will take two one quarter of one percent sales taxes into one combined half of one percent sales tax for a term of 25 years. This combination and extension will allow the City to better plan operational and capital funding and assist in securing debt funding for major projects. It is with this reliability that the City will seek to bond \$140 million of much needed capital improvements in future fiscal years. These projects will improve the quality of life and mobility for our citizens and visitors throughout the City. Input was sought out from

ONE Lake Charles

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026
BUDGET MESSAGE

community members and leaders throughout the City to strategically identify generational projects. The result is the LC Rebound Plan. During the conversations, projects were identified that are needed and might not otherwise happen if not for the ability to use bond funds to stimulate their development and construction.

In October and November 2023, the City was awarded \$48.6 million as a part of the Louisiana Office of Community Development (OCD) Hometown Revitalization Program (HRP) and Resilient Communities Infrastructure Program (RCIP). These programs are designed to provide disaster resilience by enhancing infrastructure and improving mitigation efforts, as well as implementing economic revitalization programs to build more resilient communities. The projects submitted as part of the City's Recovery Proposal were the result of input from community leaders and members. The projects in the Proposal focus on job training, infrastructure resiliency, and youth services. The result of the investment by OCD will have a generational impact. The City continues to work with subgrantees to ensure successful and meaningful projects.

Lake Charles continues to thrive with its diverse economy which includes gaming, aviation, shipping, education, and tourism. These drivers, and many others, provide stability to our area and will continue to sustain us through any challenges we face as a community.

Current Financial Outlook

The proposed General Fund budget for fiscal year 2025-2026 projects revenues of \$90.6 million. Operational expenses and subsidies to other funds total \$98.1 million. General Fund is budgeted to use \$11.8 million of fund balance to cover all expenses including \$4.8 million for operating subsidies and \$4.3 million for capital improvements to the City's wastewater system and streets as presented in the Capital Budget.

The total combined budget of \$268.3 million includes a Capital Budget of \$35.8 million in projects that have combined funds authorized in previous years for numerous large projects, ongoing rehabilitation of existing infrastructure, and long-term disaster recovery projects.

Sales tax is typically the City's largest revenue source, accounting for 29 percent of all proposed revenues. Due to the OCD and HUD funding, Intergovernmental Revenues of \$81.9 million make up 31.6 percent of all proposed revenues. The total collections projected for FY 2026 is \$259.5 million, a 1 percent increase from FY 2025 collections of \$257.3 million and an 11 percent increase from FY 2024 projected revenues. The General Fund receives \$57.5 million or 76.5 percent of all sales tax, with the remaining amounts dedicated to wastewater, recreation, debt service and capital needs.

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 departmental 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 Louisiana Office of Community

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026
BUDGET MESSAGE

Development and Housing and Urban Development Programs are shown in the individual special revenue funds.

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

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

General Fund

Overview

The proposed General Fund budget forecasts revenues of \$90,563,837. Departmental expenditures and operating subsidies are budgeted at \$102,450,178. Operating subsidies total \$4,841,174. \$4,264,500 will be transferred to the Capital Project Fund for wastewater basin work and street rehabilitation, resulting in an estimated ending fund balance in the General Fund of \$47,045,960 million at fiscal year-end 2026. This projected ending balance is 48 percent of budgeted expenditures and non-capital transfers. The City's policy is a minimum balance of 30 percent. Maintaining the projected ending balance in the General fund, along with previously authorized funds in the Capital Project Fund, will support the City's commitment to the LC Rebound Bond Proposal Projects.

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

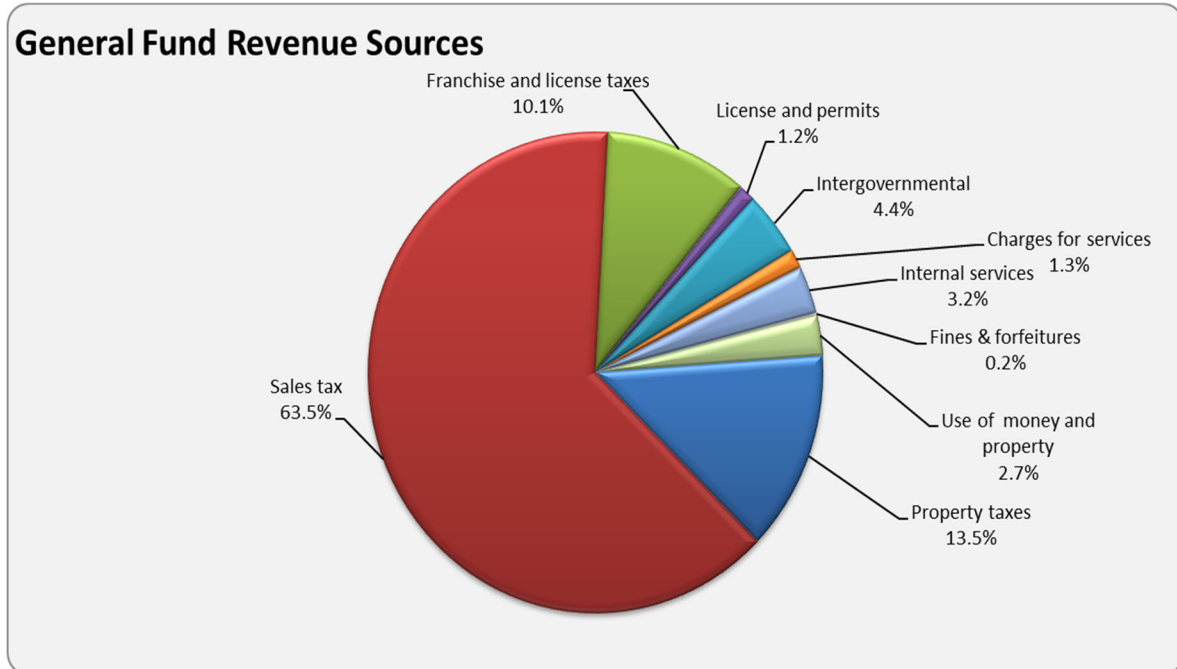
Discussion of General Fund Revenues

The proposed fiscal year 2026 General Fund revenues of \$90.6 million reflect an increase of 2.8 percent when compared to the adopted FY 2025 budget of \$88 million. Total revenue projections for fiscal year 2025 are estimated to be \$96.2 million.

The chart on the following page displays the City's General Fund revenues by various sources.

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026
BUDGET MESSAGE

The chart on the following page displays the City's General Fund revenues by various sources.



Sales Tax

Proposed sales tax revenue of \$57.5 million accounts for 63.5 percent of all General Fund revenues. This proposed revenue is a decrease of 5 percent from the projected 2025 amount of \$60.9 million. Actual sales tax collected in the General Fund in fiscal year 2024 was \$58.4 million. Projections are based on past history and current year trends.

Property Tax

Proposed property tax revenue of \$12.2 million will account for 13.5 percent of all General Fund revenues in fiscal year 2026. Property tax collections in fiscal year 2026 are not projected to increase above projected 2025 collections. Projections are based on the property valuations as determined by the Calcasieu Parish Tax Assessor's Office. 2024 was a property value reassessment year. Estimated property values increased, and the City's millage decreased to 14.98 mils. The City's property tax millages are scheduled to be put before the voters for renewal in 2026.

Franchise and License Taxes

Franchise and license taxes of \$9.1 million make up 10.1 percent of General Fund revenue. Total franchise revenues are budgeted at \$5.5 million for FY 2026. The electric franchise tax accounts for 83 percent of this category. Also included in this category is the occupational and insurance licenses tax, estimated at \$3.7 million. Annual license

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026
BUDGET MESSAGE

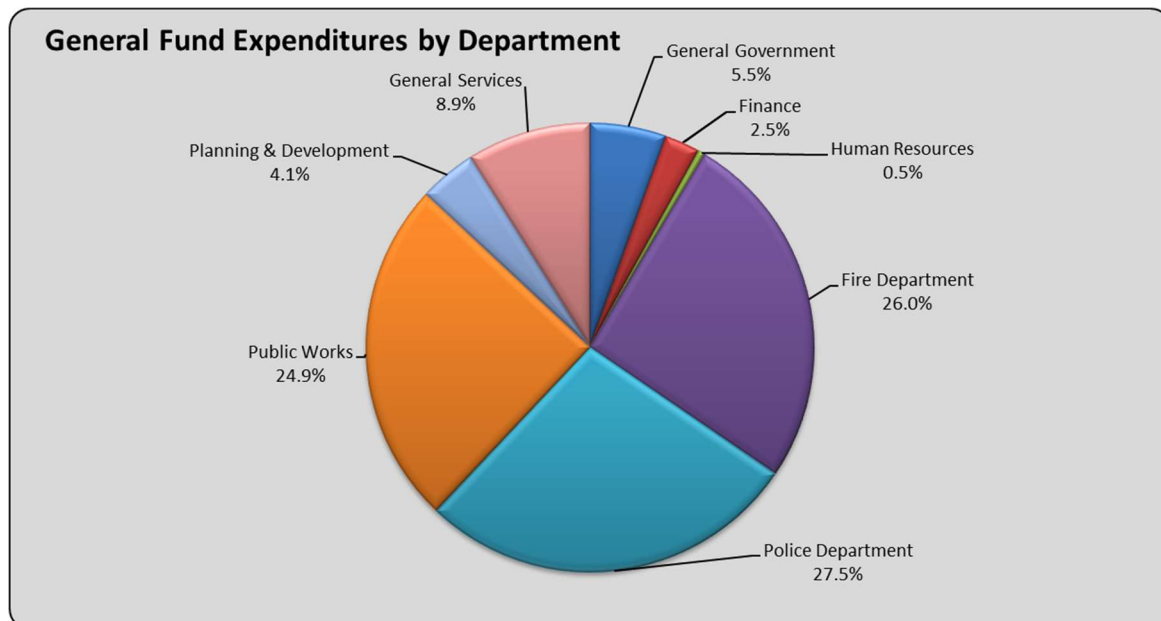
Internal Charges for Services

Each year the City records revenue in the General Fund from other funds to account for the indirect cost of providing support services to other departments within the City, such as the Transit, Water and Wastewater Divisions. Services provided to those departments include financial and technical support, such as purchasing, payroll and IT; maintenance support for all facilities and equipment from the Public Works Department; and administrative support from Human Resources and others. The City contracts annually with a consulting firm to formulate a Cost Allocation Plan, which is used to calculate the value of these services. The General fund will receive \$2.9 million in fiscal year 2026.

Discussion of General Fund Expenditures

The proposed General Fund departmental expenditures are budgeted to be \$93,344,504 and is an increase of 2 percent as compared to the FY 2025 adopted budget of \$91,470,287 and 16.2 percent over FY 2024 actual expenditures. Operating subsidies annually transferred to special revenue, debt service and enterprise funds are proposed at \$4,841,174. That amount combined with a \$4,264,500 capital transfer brings the total proposed General Fund expenditures to \$102,450,178 for the fiscal year 2026 budget.

The chart below displays the City's General Fund expenditures by department without the operating and capital subsidies to other funds.



Salaries and fringe benefit costs of \$59.1 million account for 63 percent of departmental expenses. This is an increase of 3.9 percent above the FY2025 adopted budget. This increase is related to annual longevity increases and the increases in contributions to the Police Department's Retirement Fund (MPERS).

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026
BUDGET MESSAGE

The Police Department's expenditures of \$25.7 million account for 27.5 percent of the City's departmental expenditures; 5.5 percent above the FY 2025 adopted budget and 10.1 percent above FY 2024 actual expenditures. The Public Works Department expenditures of \$23.2 million account for 24.9 percent of General Fund departmental expenditures. There is no average departmental change as compared to FY2025. This is an increase of 19.8 percent above FY 2024 actual expenditures. Fire Department expenditures of \$24.2 million account for 26 percent of the General Fund; increased by 4.2 percent over the FY2025 adopted budget and projects a 20 percent increase over FY 2024 actual expenditures. The Police Department is experiencing increased costs supplies and communication equipment. The Police Department has incremental increases for the expenditures related to the LCPD Investigations Building and the LCPD Annex being fully operational. The Fire Department's salaries, overtime, benefits and maintenance costs are the cause of the increases in the department.

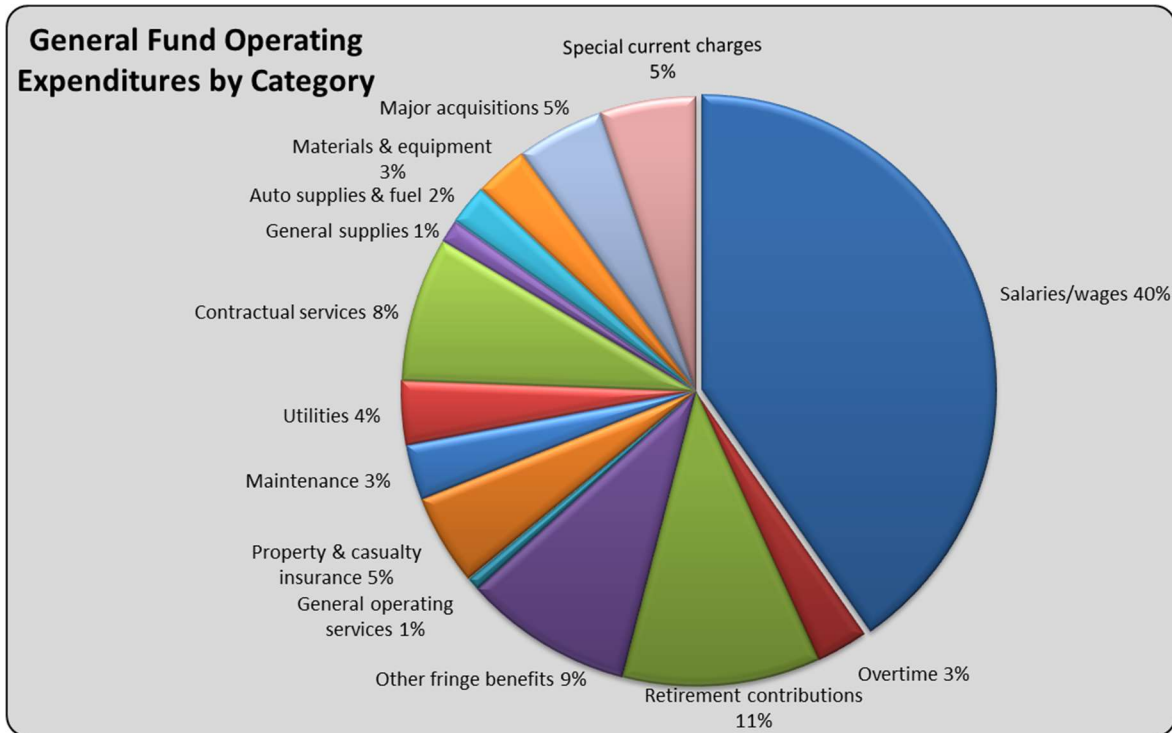
The operating transfer from the General Fund each year helps to fund the operations of community service activities such as Recreation, Event Center and Mallard Golf Course. General Fund revenues are also needed for the City's share of Transit operations as well as other intergovernmental grants that require city matches.

Included in the proposed budget is a transfer of \$769,210 to the Wastewater and Water funds from the sales tax levy. This transfer is used in those funds to offset the salary and fringe benefit costs. This subsidy is authorized in the sales tax levy voted on in November 2024. Most of the other funds are already subsidized by the General Fund and their increase in personnel cost is already included in their subsidy.

The fiscal year 2026 budget will include a transfer of \$4,264,500 from the General Fund to the Capital Project Fund. These funds will be used to pay for wastewater rehabilitation and street construction projects as presented in the Capital Budget.

The chart below is followed by a discussion of the major category of expenditures for the General Fund and does not include operating or capital transfers:

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026
BUDGET MESSAGE



Personnel Summary

- The cost of salaries and fringe benefits accounts for 63 percent of the General Fund's operational expenses. Included in the proposed FY 2026 budget is the 2 percent longevity pay added every year for eligible employees. Salary adjustments are a part of the operational expense increase due to a tight labor market; employee retention and recruitment are always at the forefront.
- The City remains committed to examining productivity and the need for any additional positions. There are 858 full-time positions and 64 part-time positions in the proposed budget as compared to 858 full-time and 62 part-time in the FY2025 budget and 858 full-time and 71 part-time in the FY2024. The changes in the budget positions are attributed to one full-time deputy will be added to Ward 3 Marshal's Office. In the Recreation Department, one full time general maintenance worker will be added to the Lakefront division, one full time foreman and 2 part time will be added to the Community Services division. There is a decrease of 4 full time employees in the Event Center as some employees transitioned over to employment with ASM Global Management Company.
- Health insurance premiums increased by 5 percent in January 2026. Claims cost have risen significantly over the last several years. A 5 percent increase is included in this budget. All part-time City employees receive the same health care insurance coverage as full-time employees do. Health insurance expenses are budgeted for all available positions and accounts for the varying plan types available to employees.

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026
BUDGET MESSAGE

- The City implemented a limited health insurance premium subsidy for eligible retirees that took effect January 2019. The subsidy is \$300 for retirees after January 1, 2019 but before January 1, 2023 and \$500 after January 1, 2023.

Salaries / Wages / Overtime

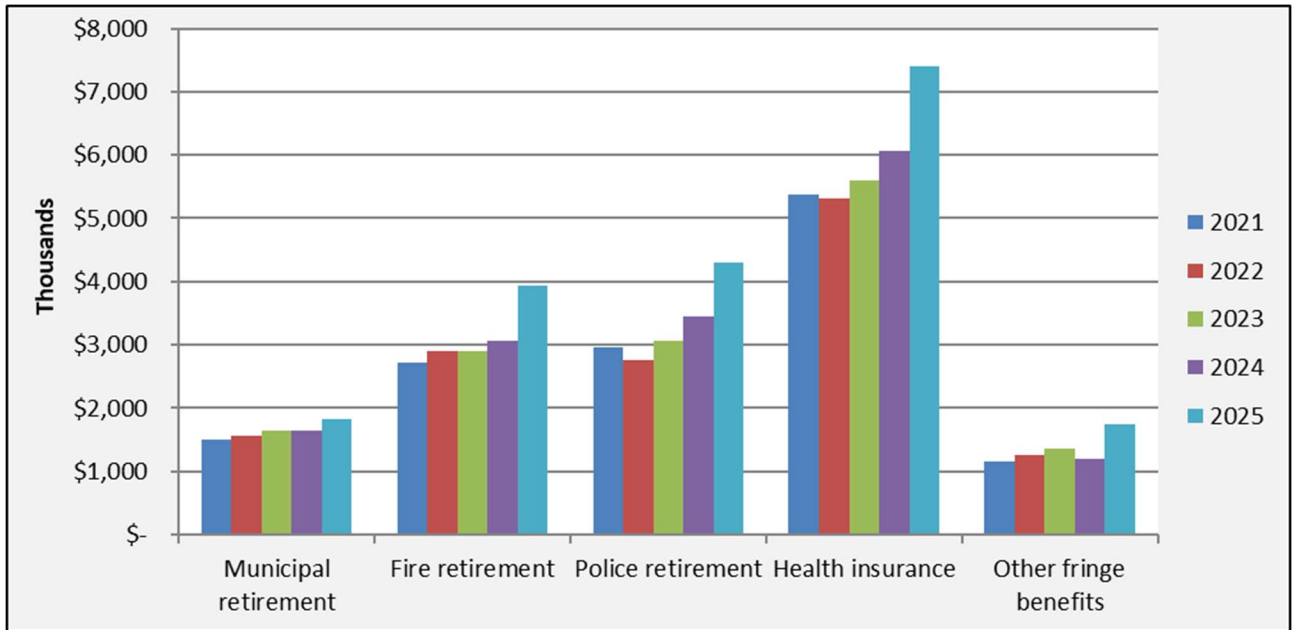
- The proposed \$40.3 million budgeted for salaries, wages and overtime is a 5.6 percent increase over the \$38.1 million adopted FY 2025 figures and includes the annual 2 percent longevity increase for eligible employees.
- Overtime is budgeted at over \$2.7 million in the proposed budgets (\$1,291,500 for Fire Department; \$975,500 for Police Department and \$387,450 for other departments). Actual overtime expenses in fiscal year 2024 were \$5.8 million; \$2.8 million for the Fire Department and \$2.4 million for the Police Department made up most of the expenses. The projected overtime expense for FY 2025 in the General Fund is \$6.4 million.
- The Fire Department has averaged 39 vacant positions, and the Police Department has averaged 19 vacant positions this fiscal year, which accounts for much of the overtime paid to meet the needs of the department. The funds budgeted for salaries and fringe benefits for the unfilled positions are used to cover the unbudgeted overtime.
- The Police Department created a sign-on bonus structure for new officers and transferring P.O.S.T certified officers. The bonuses are used to recruit and retain new and experienced officers. The Fire Department has implemented a recruiting program to hire and educate recruits as they await admission to the Fire Academy.

Retirement Contributions and Other Fringe Benefits

The fringe benefit category expense of \$18.8 million makes up 20 percent of General Fund operational expenses and increased by 1 percent over FY 2025 adopted budget. Actual FY 2024 expenditures were \$15.3 million.

Retirement contributions make up 64 percent of the expenditures in this category, and 10.9 percent of all operating expenditures. Retirement contribution rates have remained relatively constant for the last several years: Municipal Employee Retirement System (MERS), Firefighter Retirement System (FRS) and the Municipal Police Employee Retirement System (MPERS). The rates are established by the individual systems.

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026
BUDGET MESSAGE



- MERS contribution rates for all non-public safety employees decreased to 13.5 percent on July 1, 2025, from 14 percent, the rate since July 1, 2024.
 - Retirement contributions were budgeted at \$2 million in FY 2025 and \$1.8 million in FY 2026. The City additionally contributes 6.2 percent for social security for employees in this system. The above total reflects only the General Fund's employees. The total paid to this system from all funds is budgeted at \$3.2 million in FY 2026.
- Retirement contribution rates for the Fire Department payments into FRS have maintained a rate of 33.25 percent since July 1, 2022.
 - Retirement contributions are budgeted at \$3.9 million in the proposed budget compared to \$3.9 million in the adopted 2025 budget. This increase is due to pay increases that were a result of a new pay matrix for the department.
- The MPERS retirement contribution rate for the Police Department decreased to a rate of 33.475 percent from 35.60 percent over the previous year.
 - The proposed retirement expense of \$4.3 million remains unchanged from the adopted FY2025 budget for the Police Department.
- The City pays the retirement contributions for the Fire and Police personnel's State Supplemental pay. Eligible employees receive \$7,200 per year from the State. This increase was implemented and mandated during this year's State Legislative session. We are currently paying \$2,394 for each eligible fireman and \$2,410 for each eligible police officer.
- Medicare is paid at 1.45 percent of total payroll for most employees in all three retirement systems.

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026
BUDGET MESSAGE

- The City is self-insured for employee health benefits. The premiums increased by 3 percent in January 2025. The City anticipates, and therefore has budgeted, an additional premium increase of 5 percent in January 2026. All part-time employees are provided health insurance. The City's share of insurance premiums is budgeted at \$7.4 million in FY 2026 in the General Fund and \$9.9 million for all funds.

Insurance – Auto, General and Workers' Compensation Liability

- The City is self-insured for most liability, with some coverage for catastrophic claims. All divisions are charged a prorated share of funds needed for the Risk Management Internal Service Fund, where all claim costs, insurance premiums and administrative fees are paid. Based on an updated schedule of values, premium costs were reallocated to the respective departments. The General Fund's costs will remain at \$4.7 million in fiscal year 2025.
- The City's cost of property insurance across all departments has remained constant over the past three years. The departmental contributions for FY 2026 are \$8.9 million. There was no increase from FY 2025 and FY 2024. There will be a re-evaluation of the self-insured property insurance department allocation at the close of FY 2026. A use of fund balance in the Risk Management Fund will seek to minimize these increases to the departments' operational budgets.

Other Operational Expenses

- Other operational expenses, such as utilities, maintenance, materials and supplies are budgeted at \$24.8 million, a decrease of 2 percent as compared to the adopted FY 2025 budget. Operating Capital expenditures in the General Fund primarily include the purchase of automobiles and heavy equipment. The City continues its equipment replacement policy to reduce expensive repair and maintenance costs. The proposed budget includes \$4.5 million for new equipment and is an increase of 3 percent from the adopted 2025 budget.

Operating Transfers from General Fund

- The actual operating transfers in fiscal year 2024 to subsidize special revenue funds and enterprise funds was \$2.9 million. The adopted 2025 budgeted operating transfers are \$3.5 million. The proposed operating transfer of \$2.8 million in FY 2026 are for Transit, Recreation, Event Center, Golf Course, Debt Service, and HUD Grants Fund. The subsidy for the Golf Course decreased from prior years due to increased operating revenues within the fund.
- The transfers from the General Fund to the Wastewater and Water Funds are included to fund the increase in salaries and fringe benefits related to the pay increases authorized by the sales tax referendum. Most other funds receive subsidies from the General Fund, so no additional transfer is required.

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026
BUDGET MESSAGE

Capital Transfer from General Fund:

The General Fund Capital transfers total \$4.2. \$2.2 million will continue to support the rehabilitation of wastewater basins that flow into Wastewater Treatment Plant (WWTP) A and \$2 million for street construction projects.

Summary of General Fund Balance Adjustments

It is the City's policy to have a minimum ending fund balance target of 30 percent of expenditures and non-capital transfers, and historically we have exceeded the target. These reserves enabled the City to respond to disasters with assurance that we could provide for our employees and our citizens during uncertain economic times.

The City's long-term operational strategy, given our proximity to the Gulf of Mexico, is to maintain a level of reserves could be needed in the event of a natural disaster, which could adversely affect the City's infrastructure and properties. The City strategically balances the need to have sufficient reserves to allow for uninterrupted City services during economic downturns and unforeseen emergencies while at the same time recognizing the funding needs for operational maintenance and major capital improvements.

Accumulated fund balance reserves are well above our target, such as the projected \$58.9 million fund balance at the end of fiscal year 2025. Based on the projected 2025 and proposed 2026 budget, the General Fund will have a fund balance reserve of \$47.4 million at the end of the 2025-2026 fiscal year. This total is 48 percent of budgeted expenditures and non-capital transfers.

FISCAL YEAR 2025 - 2026 ANNUAL BUDGET					
General Fund Fund Balance Projections	Fiscal Year 2021-2022	Fiscal Year 2022-2023	Fiscal Year 2023-2024	Projected Results EOY 2024-2025	Budget 2025-2026
Beginning fund balance	\$ 37,848,140	\$ 47,487,565	\$ 55,149,909	\$ 60,837,189	\$ 58,932,301
Fund balance (used) added operations	17,464,425	\$ 12,962,344	\$ 10,987,280	9,345,113	(7,261,841)
Fund balance used for capital transfers	(3,870,000)	\$ (4,800,000)	\$ (4,800,000)	(11,250,000)	(4,264,500)
Fund balance used for disaster recovery	(3,955,000)	\$ (500,000)	\$ (500,000)	-	-
Prior year encumbrances	-	\$ -	\$ -	-	-
Total fund balance (used) added	9,639,425	7,662,344	5,687,280	(1,904,887)	(11,526,341)
Ending fund balance	\$ 47,487,565	\$ 55,149,909	\$ 60,837,189	\$ 58,932,301	\$ 47,405,960

Special Revenue Funds

Wastewater Fund

The City maintains and operates a wastewater system, which includes treatment plants, lift stations, trunk lines and sewer basins. Existing facilities and infrastructure have to be replaced or repaired while simultaneously meeting demands for new services.

Total revenues in the Wastewater Fund are budgeted at \$21.1 million for FY 2026, a 14.3 percent increase above from the adopted FY 2025 revenues. The Wastewater Fund receives 16 percent of a one percent sales tax levy. The sales tax collection is projected to increase by 2.2 percent from the adopted FY 2025 budget. Sewer user rates are based

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026
BUDGET MESSAGE

on water consumption rates. The Wastewater system conducted a rate structure and stability study of the sewer user rates in the system. The study was a part of a requirement for the \$15 million grants from the Louisiana Water Sector Development program that the City will use towards three Wastewater Capital projects. A new rate structure and rate increase was adopted by the City Council in FY2025.

Proposed operating expenditures are budgeted at \$15 million, a decrease of 6.6 percent from the adopted FY2025 budget. A focus has been on needed preventative maintenance programs for pumps and other equipment at the two older sewer plants. A majority of the automated meter-reading services are accounted for in the Water Fund.

The Capital Budget includes \$7.4 million in wastewater projects which are partially funded in fiscal year 2026 by a transfer of \$4.1 million from the Wastewater Fund. A transfer to the Capital Project Fund is included each year, with the amount dependent on the current reserve in the fund, which must remain sufficient to cover operational needs.

Total debt service transfers from the Wastewater Fund are \$2.3 million to repay the 2011 LDEQ loan, a portion of the Lake Charles Public Improvement Bonds, and payment on the new \$20 million DEQ issue for the Southern Sewer Loop.

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. Actual collections for FY 2024 were \$11.7 million compared to \$10.3 million projected to be received in fiscal year 2025 and budgeted to be \$11.5 million in 2025. Transfers of gaming funds for capital projects will be \$8.6 million in the 2026 fiscal year.

The City of Lake Charles issued \$75 million in bonds as authorized in November 2006 for public improvement projects. Up to 60 percent of the gaming revenues can be used to repay the debt. \$3.7 million is needed in the FY 2026 budget for this annual debt service payment, which represents 27 percent of the budgeted gaming revenues.

The City issued \$10 million of bonds to fund the Drainage Initiative. A payment of \$565,055 is funded from the Riverboat Fund. This debt service payment is 5 percent of budgeted gaming revenues.

As in prior years, the Riverboat Fund includes a transfer of \$1.3 million to other special revenue funds to pay for utilities and maintenance costs associated with the lakefront promenade and other arts and cultural facilities and events.

Recreation Fund

The Recreation Fund receives both sales and property taxes that are dedicated to this program. Revenues are normally generated for services provided by the different activities. Fiscal year 2026 budgeted tax revenues of \$3.9 million will service the annual operating expenses. A subsidy from the General Fund of \$600,000 is included in the FY 2026 budget to help offset the costs of salaries, fringe benefits, and operational costs; as

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026
BUDGET MESSAGE

authorized by the November 2023 Sales Tax Referendum. Fund balance reserves of \$644,927 will be used to cover shortfall of revenues.

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 \$900,488 is included in the transfer from the Riverboat Gaming Fund. This projection reflects no change from the FY 2025 adopted budget. There will be a realignment of employment duties into this division to accommodate increased activities. The expected increase of events and activities in this division is also seen in maintenance and supplies costs. The newly renovated Parking Garage is included in this division. The Parking Garage will be an economic support asset to provide safe low-cost parking to the newly built Port Wonder, restaurants, and other planned Lakefront activities.

Grant Programs

Individual fund displays are included for Community Development Block Grant, Police Safety Grants, and HUD Housing Programs. Total proposed revenues in these grant funds are \$41.3 million for fiscal year 2026. The revenues include \$36.5 million from Louisiana OCD and CDBG-DR.

In June 2023, the City of Lake Charles was notified of additional financial aid for storms that took place in 2020 and 2021. The financial aid programs will be supported by HUD's CDBG-DR and administered by the Louisiana Office of Community Development (OCD). Portions of this aid will add funding to the Lake Charles Fire Department Campus rebuild as shown in the Hurricane Laura Recovery Capital schedule. The City has submitted action plans to the agencies that included input from three public gatherings held throughout the city. The City received notification of award of these funds. Additional projects in this direct allocation from HUD will include contributions to affordable housing units, a job-training center, and mitigation assistance.

Disaster Recovery Fund

The Disaster Recovery Fund was established in 2005, following Hurricane Rita. It has since been used to account for expenses incurred during natural disasters and other emergencies, such as hurricanes and the pandemic. The revenue to cover those expenditures comes from sources such as FEMA and insurance reimbursements. Programs for mitigation purposes are also accounted for in this fund. Accumulated balances in the fund are available to use during a City emergency.

The adopted and proposed budgets include \$1.6 million from a Homeland Security Hazard Mitigation program for a homeowner elevation program and a BRIC development grant. The HMPG funds have not been spent and appropriations are still available.

Disaster Recovery – Hurricane Laura

Hurricane Laura made landfall on August 27, 2020 and was the strongest hurricane to hit Louisiana in more than 150 years. It is considered the fifth strongest hurricane to ever make landfall in the United States. Funds to track the expenditures are accounted for in a separate special revenue fund. The fund continues to track revenues and expenses.

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026
BUDGET MESSAGE

The current fiscal year projections show expenses of \$2.8 million with \$1.5 million transferred to the Hurricane Laura Capital Projects Fund to support the rebuilding of City facilities. Current year expenses include continued program management fees associated with FEMA PA requirements.

Debt Service Funds

The City issued LCDA Public Improvement Project Bonds, Series 2007 and Series 2010. These bonds were refunded in Series 2014 and Series 2017. Outstanding debt from those issues is \$10.7 million. The City has debt of \$7.1 million in drainage bonds and \$20.7 million DEQ loans, for sewer projects and the Southern Sewer Loop. In 2011, the City issued \$3 million in debt from the Calcasieu Parish Trust Authority to construct the Lake Charles City Court building that houses the Court, Ward 3 Marshal's Office, and the City Prosecutors' Office. This debt is serviced by court fines and supplemented by the General Fund if necessary. The outstanding balance is \$190,000. Debt is serviced with funds accumulated and transferred into the various debt service funds. Principal payments of \$8.4 million and interest payments of \$860,605 are funded through transfers from the General Fund, Wastewater Fund, the Riverboat Gaming Fund, and the Capital Projects Fund. Total outstanding debt for the City is \$46.8 million.

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 Fund

The City's transit program costs are budgeted at \$4.7 million for FY 2026. Historically, 50 percent of operations and 80 percent of planning and maintenance costs are funded by the Federal Transit Administration (FTA). The FTA revenues are budgeted at \$2.6 million in FY 2026. State transit revenue, ridership, and other revenues are estimated at \$288,500. The City's share of operational expenses of \$1.9 million are budgeted for FY 2026 and are transferred from the General Fund.

The City's Water Billing Office leases space for operations in the Transit Facility.

The Transit Capital account is used to capture all revenue and costs associated with facility construction and acquisition of equipment. Current authorizations include funding for passenger shelters, surveillance and security improvements, and route signs. Capital amounts authorized in previous budgets are automatically re-appropriated in the following year.

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026
BUDGET MESSAGE

Water Fund

The Water Fund accounts for the operation and maintenance cost of providing water services to Lake Charles' citizens and businesses. Proposed water service revenues of \$13.8 million is a 2.2 percent increase to revenues adopted in FY2025. This increase is expected due to the installation and implementation of an automated water meter system. This system has improved meter-reading accuracy by upgrading to a digital system. The meters are equipped with technology to assist the city staff in improving customer service, early identification of leaks, reducing unaccounted for water, reducing operational expenses, and promoting sustainability of the water system. The project is nearing substantial completion.

The fund will receive a pro-rata General Fund allocation of \$350,000 from the 2023 sales tax referendum. Proceeds help offset the cost of salary increases given the last several years. Also included is \$450,000 from the Wastewater Fund to cover some of the cost associated with the operations of the water business office.

Operating expenditures are budgeted at \$17.8 million for the business office, production and distribution, and engineering divisions. This is an 1.2 percent increase from the current year's adopted budget. The majority of the increase is for implementation of a structured maintenance program for filters and water tanks, replacement of meters, chemicals at the various water plants, and realignment of the cost of the automated meter reading system shared with the Wastewater Fund.

Capital expenditures are budgeted at \$3,500,000 in the proposed budget. Contractors continue construction of the Southeast Water Treatment Plant with an estimated construction budget of \$38 million. The City has authorization from the Department of Health and Hospitals (DHH) for a \$30 million loan from the Drinking Water Revolving Loan Fund (DWRLF). The \$30 million loan qualifies for \$3 million in loan principle forgiveness from Louisiana Department of Health as granted by the Bipartisan Infrastructure Law. Additional funding is provided by accrued City funds and ARPA grant funds.

The Water Fund will transfer \$1.7 million for the payment of principle, interest, and administrative fees associated with the Louisiana DHH loan that will contribute to the funding of the Southeast Water Plant.

In December 2017, the City Council adopted a new sewer and water rate schedule, with rate changes effective July 1, 2018 through January 1, 2023. The capital improvement fee, which had previously been dedicated for water improvements can now also be used for wastewater system improvements. The fee is budgeted to generate \$1 million in fiscal year 2025. All of these funds are budgeted for water capital projects.

Event Center Fund

Many events were held throughout the year as well as a headlining concert in front of a full coliseum. More headlining acts are scheduled to perform during FY 2026. The City has a management agreement with ASM Global to provide day-to-day operational management and to attract more events to Lake Charles. The budget anticipates an decreases in operating expenses from \$3.8 million in 2026 to \$4.3 million in 2025. The

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026
BUDGET MESSAGE

City receives annual revenue from the Louisiana Department of Treasury for hotel taxes dedicated to the Lake Charles Event Center. The annual allocation projected for the year of \$1.6 million will be used for operations. Facility generated revenues of \$1.6 million will be combined with a General Fund operational subsidy of \$721,420 to cover total operating expenses. \$350,000 of Event Center Capital Funds is being used to refurbish the basketball court, the flooring in the Buccaneer room, and make accessibility improvements in the coliseum.

The City has approval from the State Bond Commission to issue up to \$6 million in bonds for improvements to the facility, grounds, pedestrian access and lakefront adjacent to the Event Center property. Portions of the dedicated tax collections from the state will be used to repay the bonds. The City has not sought to issue these bonds to date.

Golf Course Fund

The City has a management agreement with Sterling Golf to provide day-to-day operational management.

The City and Chennault Industrial Airpark Authority maintain an agreement in which Chennault provides reimbursement payments for costs incurred during construction of the course and Clubhouse at Mallard Golf Club.

The Golf Course budget for fiscal year 2026 proposes operating revenues of \$1.9 million. Operating expenses are budgeted at \$2.1 million. A subsidy of \$174,722 will be transferred from the General Fund to help cover operational expenses. The fund will use \$360,000 for other capital improvements to continue to make improvements to the facility that will encourage more players and increase revenues.

Internal Service Funds

Risk Management Fund

The Risk Management Fund is used to account for self-insured general liability, auto liability and workers' compensation liability claims. Property and various other types of purchased insurance coverage are paid for out of this fund. The financing of services provided is funded through insurance charges to all City departments. The insurance premium charged to the various City departments is \$8.9 million for fiscal year 2026.

The City's property insurance premiums, which renewed in May 2025 for the 2026 policy year, saw a decrease over the May 2024 renewal of \$895,507 for 2025. Proposed expenses total \$12.4 million, and sufficient net assets are available to fund the gap.

Employee Group Insurance Fund

The City of Lake Charles has a self-funded plan for employee health insurance managed by Blue Cross/Blue Shield since January 2013. All full-time and part-time City employees are offered health insurance at no cost to them. Employees may elect to contribute \$82 per month for an employee-only plan in order to have lower out of pocket expenses, such

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026
BUDGET MESSAGE

as co-pays and deductibles. Other coverage options are available to employees that include family coverage. High deductible plans with FSA and HSA options are also available to employees.

Total expenses of the fund include premiums for stop loss coverage and administrative fees in addition to the actual costs of medical claims paid by the City on behalf of our employees and their covered dependents. Total costs are projected at \$11.5 million in the proposed budget. The City has individual stop loss coverage of \$175,000.

The employee and employer insurance premium rates are budgeted with an increase of 5 percent in anticipation of a rate increase in the 2026 annual renewal period. The City adopted a policy effective January 2019 which provides a limited health insurance supplement to eligible retirees.

Capital Budget

General Capital Projects

The fiscal year 2026 Capital Budget is \$35.8 million and includes street, drainage and stormwater, wastewater and water projects. It also includes authorizations for various City facilities and properties

Financing Sources

The Capital Project Fund receives 28 percent of one cent of the City's current sales tax levy and is proposed at \$8.4 million in the FY 2026 budget. The City's sales tax levy authorizes funds that are deposited in the Sales Tax Debt Reserved Fund in one year be allocated to capital projects in the subsequent year if not needed to repay the debt. Accordingly, \$2.1 million is allocated in the proposed capital budget from that fund.

Each year riverboat gaming revenues are allocated for the City's capital projects. A total of \$3.1 million is budgeted in the proposed FY 2026 budget for various projects. The General Fund is providing \$4.2 million for capital projects, the Wastewater fund is allocating \$4.1 million from operating surplus for projects, \$1 million of the Water Fund's Capital Improvement Fee and \$1.5 million of Water Fund Balance, and \$12.9 million is provided by other governmental agencies.

As in previous years, a separate schedule is shown for projects that have been identified as being essential to Hurricane Laura recovery. These projects have funding from FEMA Public Assistance Grants, a combined \$9 million in CDBG-DR for the rebuilding of the Fire Training, and \$5.7 million in State Capital Outlay for the Public Works Campus. All other funds were authorized in previous years. City funds consisting of insurance payments and General Fund transfers are used to match grant funds.

Project Categories

Funding for streets, sidewalks, bridges and other road improvements totals \$10.4 million. Sallier Street from Lake Street to Marine Street will be bid during the first quarter of FY

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026
BUDGET MESSAGE

2026. This project is the City's contribution to the State of Louisiana DOTD Nelson Bridge Extension and the Port of Lake Charles' rail relocation projects.

The budget includes \$5.2 million for evaluation, rehabilitation and rebuilding of drain lines that will be identified by the City's Program Manager. The City has been following a comprehensive drainage plan since 2017. The plan includes cleaning and rehabilitating drainage systems throughout the city to improve runoff during heavy rain events.

Wastewater system improvement projects have been identified and are funded at \$7.4 million in the proposed budget. Annual work includes lift station rebuilds as well as basin and transport line rehabilitation. Authorizations for the HMGP grant will be used to rehabilitate two large lift stations. This funding provides for 100 percent of the project costs.

Water System improvements total \$3.9 million in the proposed budget. Projects include plant improvements, well cleaning and improvements, and generator upgrades at the Southwest Water Treatment plant. The budget will authorize transfers from Riverboat Gaming Funds, the use of the Capital Improvement Fee from the Water Fund.

Community service projects total \$4 million for parks, downtown development, lakefront development, North Beach improvements, major improvements to the Event Center, and to Mallard Golf Course. The General Government category of \$2.4 million includes funds for citywide technology, \$950,00 for the purchase of a pumper truck for the LCFD, as well as funding for improvements to City Hall and 1911 Historic City Hall.

An additional \$2,289,133 is budgeted in the Capital Project Fund to repay a portion of the debt service requirements for the Public Improvement Bonds. 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 \$2.3 million represent 28% of the dedicated sales tax funds.

Capital projects are budgeted on a project basis rather than annual basis. Included with this budget is a 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. Details of the capital projects can be found in that section of the budget.

As discussed in the Disaster Recovery Hurricane Laura fund, there is a separate display in the Capital Budget. Prior years' authorizations of \$78.9 million for projects in the proposed fiscal year are shown in the schedule. These project estimates include \$10.8 million for the rebuilding of the Police Annex and Police Training facilities, \$27.9 million for the Public Works Campus relocation and rebuild, \$3 million to rebuild the Water Administration & Lab building, \$6.3 million to repair or rebuild recreation facilities and repair of ballfield lighting, and \$17.5 million to build the Fire Training Campus. The schedule includes \$8.6 million for Event Center repairs. Many of these project are nearing completion in FY2025.

An additional schedule has been added for the LC Rebound projects. These projects were identified through community initiative and approved by voters to fund generational projects that will improve the quality of life and mobility for our citizens and visitors

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026
BUDGET MESSAGE

throughout the City. The City has committed city funds and will seek \$140 million bond funds to continue design and construction of the projects. Authorizations include transfers of \$6.5 million from the General Fund as amended in the FY 2024 budget as well as previous years' authorizations.

5-Year Capital Improvement Plan

Included in this budget document is a copy of the 5-Year Capital Improvement Plan. This document demonstrates the magnitude of the infrastructure needs of the City. The plan outlines the infrastructure projects for roads, wastewater and water as well as plans for other projects. Projects included in the plan are categorized as follows: Ongoing: Design, bid or construction; Category A: 1st or 2nd year; Category B: 3rd to 5th year; Category C: 6th year or later and Category D: Contingent on external funding. So although it is referenced as a five year plan, it extends beyond that period. A copy of the plan is included in this document.

SUMMARY

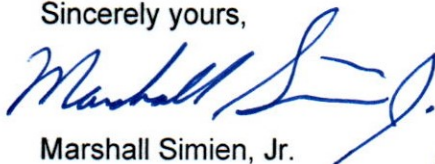
The total proposed budget for all funds for 2026 totals \$266.6 million, a decrease of 5 percent from last year's budget of \$281.1 million. Expense control was a critical piece of preparing this budget while balancing the important work of maintaining the City's services to its citizens. The many large-scale infrastructure projects stimulated by the large federal and state grant funding in response to the 2020 disasters will provide resiliency in the face of any future adversity.

General Fund balance reserves total \$47 million at the end of fiscal year 2026, which is within the City's targeted balance. The City departments limit their spending where possible; however, the General Fund operational expenses increased by 2 percent over last year's adopted budget. Most of the increase relates to higher salaries, fringe benefits, maintenance costs, major acquisitions.

Capital budget authorizations are approved on a project basis because it often takes many years for planning and construction. Streets, drainage, wastewater, water, and recreation projects identified in the 5-Year Capital Improvement plan are prioritized and considered in each year's annual appropriations.

We are available to meet with each of you in the coming weeks. We will hold a public hearing to discuss the proposed budget on Tuesday, August 26, 2025, in conjunction with our scheduled agenda meeting. We welcome any suggestions you may have for changes in the budget and can discuss them with you prior to final adoption of the budget at our regular council meeting on Wednesday, September 3, 2025.

Sincerely yours,


Marshall Simien, Jr.
Mayor


Emily K. McDaniel
Director of Finance


John Cardone
City Administrator

CITY OF LAKE CHARLES STRUCTURE AND BUDGETARY ORGANIZATION

ORGANIZATION

The City of Lake Charles, incorporated in 1867, is the principal city and trade center of Southwestern Louisiana, which is comprised of a five-parish area with a population of 299,021. The census count for the City of Lake Charles was a population of 84,872 in 2022 within the corporate limits of the City, which includes 50.47 square miles. 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 and 46 miles north of the Gulf of Mexico.

Lake Charles is a deep water port with a 30-mile ship channel to the Gulf of Mexico, and has developed an economic base dominated by petrochemical manufacturing and refining since the 1940's. Southwest Louisiana has diversified its economy as is evident when you consider the following major economic drivers.

The Port of Lake Charles is the 12th busiest seaport 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:

Wastewater Fund	Riverboat Gaming Fund
2016 Sales Tax Debt Reserve Fund	Recreation Fund
Central School Fund	Special Event Fund
Community Development Fund	HUD Housing Programs
Summer Food Service Grant	Public Safety Grants
D.A.R.E. Grant	COPS Hiring Grant
Disaster Recovery Fund	Disaster Recovery Fund – Hurricane Laura
Facility Renewal Fund	Morganfield Economic Development Dist.
Lakefront Economic Development Dist.	Nelson Market Economic Development Dist.
Enterprise Economic Development Dist.	

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

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

Proprietary Fund Types

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

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

Transit Fund	Water Utility Fund
Event Center Fund	Golf Course Fund

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

Risk Management Fund	Employee Group Insurance Fund
----------------------	-------------------------------

Basis of Budgeting

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

FUND RELATIONSHIPS

Certain Special Revenue Funds and Enterprise Funds are dependent upon subsidies from the General Fund to provide the funding gap between program generated revenues and operational expenses. The Recreation Fund has dedicated property and sales taxes and also collects charges for services and other revenue; but the General Fund provides the additional funding to cover the general recreation operations and the Riverboat Gaming Fund covers all expenses related to the Lakefront/Downtown program.

All special revenue grant funds are subsidized by the General Fund as needed to provide the City's share of cash matches that are required by the various grants.

The Transit Enterprise Fund accounts for the operations of the City's transit program. Fifty percent of operational expenses and eighty percent of planning and maintenance expenses are funded by the Federal Transit Administration. The required cash match is covered by an operating subsidy from the General Fund.

The Event Center and Golf Course Enterprise funds receive an annual subsidy from the General Fund equal to amount needed to cover any shortfall of revenues needed to cover all operational expenses. These funds may also receive funds from the Riverboat Fund to cover capital improvements.

METHODS OF FINANCING INFRASTRUCTURE AND MAJOR CAPITAL IMPROVEMENTS

Infrastructure refers to public facilities such as roads, bridges, sidewalks, public buildings, mass transit facilities, stormwater, wastewater 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, if applicable.
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 yearly recommendations 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 recurring 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.

STATEMENT OF BUDGETARY AND FINANCIAL POLICY

Auditing, Accounting and Financial Reporting

The City accounting and financial reporting systems are 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 Annual Comprehensive 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 percent. The attached budget and the current City policy state that the City has a target fund balance reserve of 30 percent of operating expenditures and operating transfers. This goal has been reached and maintained since 1998.

The projections for fiscal year 2025 is that expenditures will exceed revenue by \$1.9 million and result in an ending fund balance of \$58.9 million that will be 68 percent of operating expenditures and transfers. This reduction is mainly due to a transfer for LC Rebound capital projects.

The proposed budget for fiscal year 2026 projects that operating expenses and transfers will exceed projected revenues by \$7.6 million. Funds are also allocated for a \$4,264,500 transfer for capital improvements. The proposed ending fund balance of \$47.0 million at year end 2026 will be 48 percent of operating expenditures and transfers.

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 subsidy for the grant funds is normally needed to cover cash-match requirements of the various grants.

All enterprise funds 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 Event Center and Mallard 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. The Water Fund receives funding from the General Fund to subsidize for pay increases authorized by the 2015 sales tax referendum.

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 Department staff 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, as well as past history are 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.

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 formulate a budget that fits into the available revenue constraints. Department heads can be required to outline reductions 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 no less than 30 percent of expenditures and operating transfers. If the current year projections and the proposed budget fall within 10 percent 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 their 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 submitted at fiscal year end. Revenue and expenditures are annualized based on the previous months' 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.

Grant funds are normally amended at fiscal year-end, primarily due to the various grant programs whose revenues fluctuate based on actual expenditures. Council approval is not needed for adjustments between categories of expenditures within the various departments, which is 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.

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

Budget Calendar for Fiscal Year 2026

May 7, 2025	Budget Request forms distributed to departments with guidelines for annual submission.
June 3, 2025	Completed budget requests received by the Finance Department.
June 3 – June 24, 2025	Budget requests reviewed and compiled by Finance Department.
July 16 – July 18, 2025	Administrative review and meetings with departments to discuss and revise submitted budgets.
August 15, 2025	Budgets distributed to Lake Charles City Council members.
August 26, 2025	Public hearing and budget presentation to City Council.
September 3, 2025	Formal adoption of budget by City Council.

DEBT STATEMENT

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

The 2006 referendum provided that 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: 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, through the LCDA, 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 the City, through the LCDA, issued \$40 million for Public Improvements Series 2010 with an underlying rating of A+ from Standard and Poor's for this debt. S&P affirmed that same rating for the 2007 debt.

The City issued Revenue Refunding bonds of \$15,825,000 in 2014 and \$24,140,000 in 2017 and the City continues to pay the debt service for these two issues. All of the 2007 bond issue and 2010 issue have been fully refunded. S&P Global Ratings assigned its AA-long-term rating to the series and affirmed that same rating on the authority's parity debt outstanding. The outlook was stable. In 2018 S&P Global Ratings reviewed the ratings on the above listed obligations and raised the credit rating from 'AA-' to 'AA' and affirmed the stable outlook.

The City has an implied unlimited tax general obligation rating (ULTGO) of AA. The Rating Outlook is Stable.

In October 2015, the voters of Lake Charles, recognizing that the "standby" sales tax levy had not been needed, nor levied, agreed that a 1/4 of 1% sales tax could be levied. The proposition states that the City's debt will be secured and primary to the City's use of these proceeds. Therefore, no less than 25 percent of the collections of this tax will be placed annually in a reserve fund. If those proceeds are not needed to repay the City's debt in the year of collection, the funds may be allocated to capital expenditures in the subsequent year.

In November 2023, voters approved two ballot propositions that will make way for an additional \$190 million of new projects in an initiative called LC Rebound. The projects seek to improve the quality of life and mobility of our citizens and visitors throughout the city. The first voter-approved ballot proposition authorizes the consolidation of the tax levy originally authorized in 1965 of one percent and the originally authorized 1986 tax levy of one percent into a two percent sales and use tax levy that will continue in perpetuity. The second voter-approved proposition consolidates the 1995 one-quarter of one percent sales tax levy and the 2015 one-quarter of one percent sales tax levy into a one-half of one percent sales and use tax levy to renew in 25 years.

A \$21 million, low interest loan with Department of Environmental Quality for improvements to the Wastewater System, was entered into in 2014. The City has authorization for an additional \$20 million loan. The revenues of the Wastewater Special Revenue Fund are dedicated for the repayment of these debts.

The City received State Bond Commission approval to issue no more than \$20 million in bonds to be used for drainage improvements within the City of Lake Charles. In December 2021, the City issued \$10 million of private placement bonds. The remaining \$10 million will be issued in 2025. The principal and interest repayment for this debt is paid from General Fund and Riverboat Fund revenues.

The City has authorization to borrow \$30 million from the Louisiana Department of Health and Hospitals loan pool and the funds are being used for the construction of a new water plant. The debt will be serviced by revenues from the Water Enterprise Fund.

The City has State Bond Commission approval to issue no more than \$6 million in bonds for improvements to the Civic Center facility, grounds, pedestrian access and adjacent lakefront improvements. Proceeds from state dedicated hotel taxes will be used to secure this debt.

The City has authorization to borrow \$20 million from the Louisiana Department of Environmental Quality loan pool and the funds are being used to construct a new sewer loop to increase efficiency, capacity, and reliability to the city's wastewater system.

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, 2024. 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.

The City of Lake Charles has received this budget award continuously for fourteen years. 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 and commitment to providing superior service to the City within the financial boundaries established each year.

In the 2025 Mayoral and City Council election, three of the seven council members were re-elected to serve another four-year term. This year, we also welcome four new council members and Mayor Simien. We are grateful for their dedication, commitment, and service to the City, and we look forward to their continued contributions to maintaining our strong financial foundation.



City of Lake Charles

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

Signature Copy

Ordinance: 20376

File Number: 342-25

Enactment Number: 20376

An ordinance adopting the Operating and Capital Budget for the fiscal year beginning October 1, 2025 and ending September 30, 2026.

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, 2025 and ending September 30, 2026, 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, 2025, and ending September 30, 2026, 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 2025-2026 and Expenditures for the Capital Budget for the Fiscal Year 2025-2026, and said Budget of Capital Revenues and Expenditures for the Fiscal Year 2025-2026, 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.

SECTION 6: The Director of Finance is hereby authorized to increase the number of full-time employees under Planning and Development, specifically, the Permit Center, by one (1). This position shall be allocated for an additional full-time Inspector.

At a meeting of the City Council on 9/3/2025, a motion was made that this Ordinance be amended. The motion carried by the following vote:

For: 6 Stuart Weatherford, Matt Young, Craig Marks, Ronnie Harvey Jr., Donald W. Fondel, and Tommy M. Bilbo Jr.

Against: 0

Absent: 1 Matthew Vezinot

Passed and Adopted

Craig Marks, President or Presiding Officer

Date

9/8/25

Attest

Renee P. DeVille, Clerk of the Council

Date

9/8/25

Approved by

Marshall J. Simien, Jr., Mayor
City of Lake Charles, Louisiana

Date

9/8/2025

BUDGET SUMMARY

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

COMBINED ANNUAL BUDGET SUMMARY

	General Fund	Special Revenue Funds	General Debt Service	Capital Projects *	Enterprise Funds *	Internal Service Funds	Combined Total
Revenues:							
Property taxes	\$ 12,214,927	\$ 1,520,785	\$ -	\$ -	\$ -	\$ -	\$ 13,735,712
Sales tax	57,525,000	9,437,500	-	8,400,000	-	-	75,362,500
Franchise, license and gaming taxes	9,150,000	11,500,000	-	-	-	-	20,650,000
License and permits	1,058,450	-	-	-	-	-	1,058,450
Intergovernmental	3,981,010	45,686,537	186,000	27,425,089	4,652,515	-	81,931,151
Charges for services	1,152,950	16,075,500	-	-	19,635,265	19,587,160	56,450,875
Internal services	2,870,000	-	-	-	-	-	2,870,000
Fines and forfeitures	175,000	-	-	-	30,000	-	205,000
Use of money and property	2,436,500	1,655,226	160,000	-	850,000	2,185,000	7,286,726
Total operating revenues	90,563,837	85,875,548	346,000	35,825,089	25,167,780	21,772,160	259,550,414
Expenditures:							
Current operating:							
General Government	5,118,234	-	-	-	-	-	5,118,234
Finance	2,361,947	-	-	-	1,845,635	-	4,207,582
Human Resources	488,040	-	-	-	-	-	488,040
Fire Department	24,239,776	377,108	-	-	-	-	24,616,884
Police Department	25,706,136	128,400	-	-	-	-	25,834,536
Public Works	23,232,889	15,030,085	-	-	20,772,260	-	59,035,234
Planning & Development	3,865,024	247,500	-	-	-	-	4,112,524
Community Services	-	50,184,023	-	-	5,950,307	-	56,134,330
General Services	8,332,458	2,880,000	-	-	-	24,429,830	35,642,288
Capital projects:							
Fire Department	-	-	-	950,000	-	-	950,000
Police Department	-	-	-	125,000	-	-	125,000
Public Works	-	-	-	27,398,800	3,500,000	-	30,898,800
Community Services	-	-	-	4,072,156	700,000	-	4,772,156
General Services	-	-	-	1,340,000	-	-	1,340,000
Debt Principal and Interest	-	-	9,324,605	2,289,133	1,723,825	-	13,337,563
Total operating & capital expenditures	93,344,504	68,847,116	9,324,605	36,175,089	34,492,027	24,429,830	266,613,171
Other financing sources:							
Transfers from other funds	-	2,025,982	-	16,350,000	3,265,698	-	21,641,680
Operating transfers to other funds	(3,506,909)	(1,300,488)	-	-	-	-	(4,807,397)
Transfer Sales tax revenue for salaries	(769,210)	419,210	-	-	350,000	-	-
Transfer to Debt Service accounts	(565,055)	(6,057,479)	9,136,667	(2,289,133)	-	-	225,000
Capital transfer - 2016 sales tax reserves	-	(2,100,000)	-	2,100,000	-	-	-
Capital transfers-General Capital Projects	(2,064,500)	(3,822,500)	-	579,133	-	-	(5,307,867)
Capital transfers-Disaster Capital Projects	-	(1,500,000)	-	-	-	-	(1,500,000)
Capital transfers-Enterprise Funds	-	-	-	-	1,182,000	-	1,182,000
Capital transfers-Waste Water	(2,200,000)	(4,105,000)	-	6,305,000	-	-	-
Total transfers	(9,105,674)	(16,440,275)	9,136,667	23,045,000	4,797,698	-	11,433,416
Issuance of Debt	-	-	-	-	-	-	-
Net Income (loss)	\$ (11,886,341)	\$ 588,157	\$ 158,062	\$ 22,695,000	\$ (4,526,549)	\$ (2,657,670)	\$ 4,370,659
Projected Beginning fund balance	\$ 58,932,301	\$ 38,592,098	\$ 4,777,811				
Total fund balance (used) added	(11,886,341)	588,157	158,062				
Ending fund balance	\$ 47,045,960	\$ 39,180,255	\$ 4,935,873				

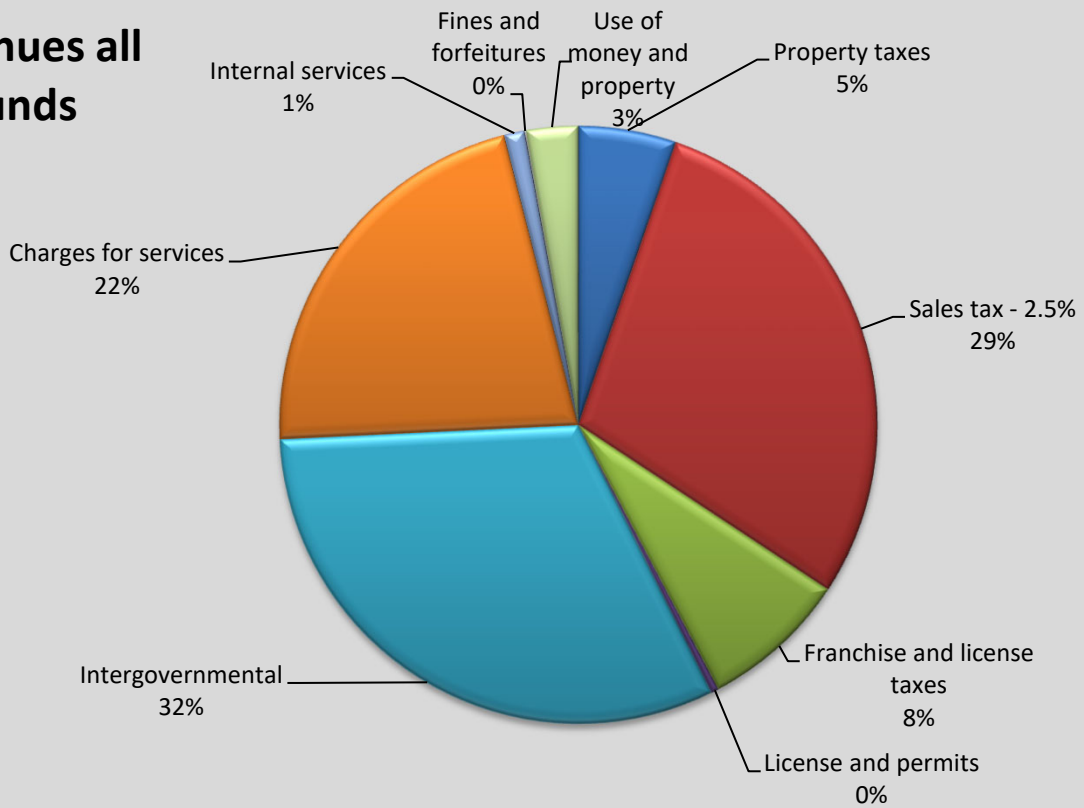
* Capital Project expenditures do not include previously authorized projects.

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

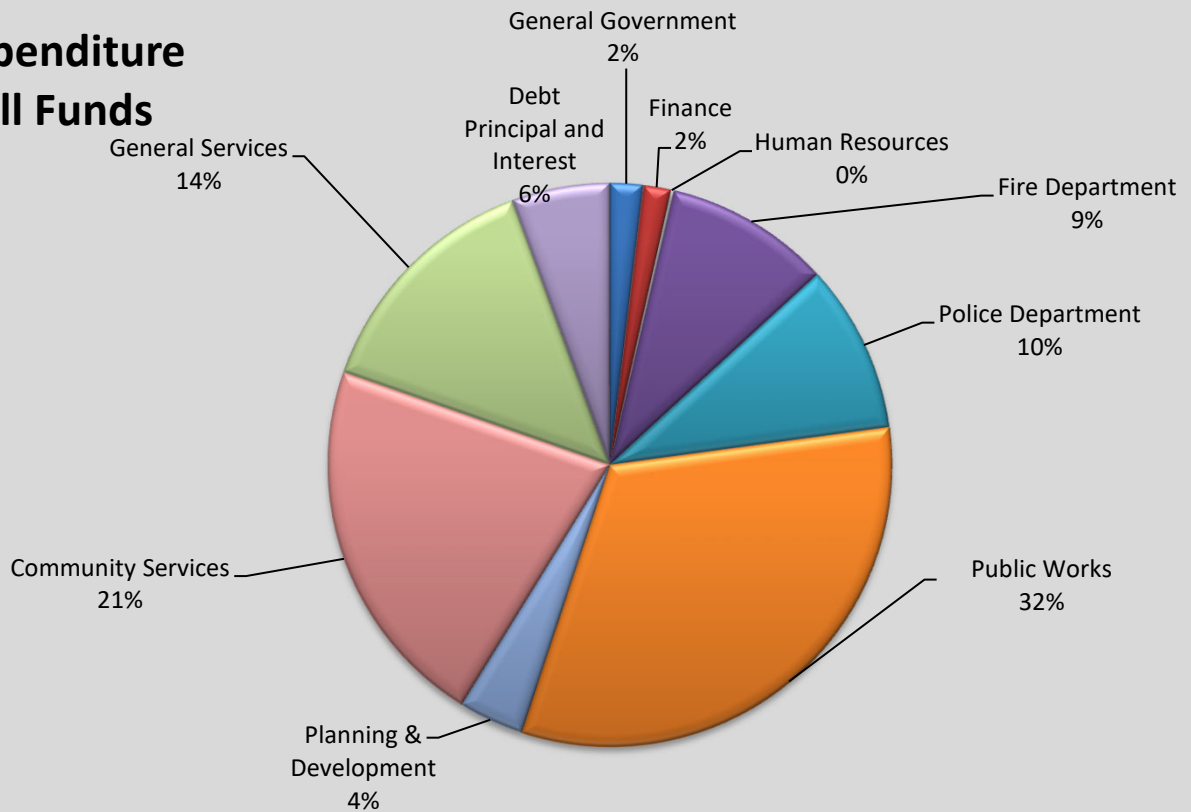
**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

COMBINED ANNUAL BUDGET SUMMARY

**Revenues all
Funds**



**Expenditure
all Funds**



THIS PAGE INTENTIONALLY LEFT BLANK



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 2025 - 2026 ANNUAL BUDGET

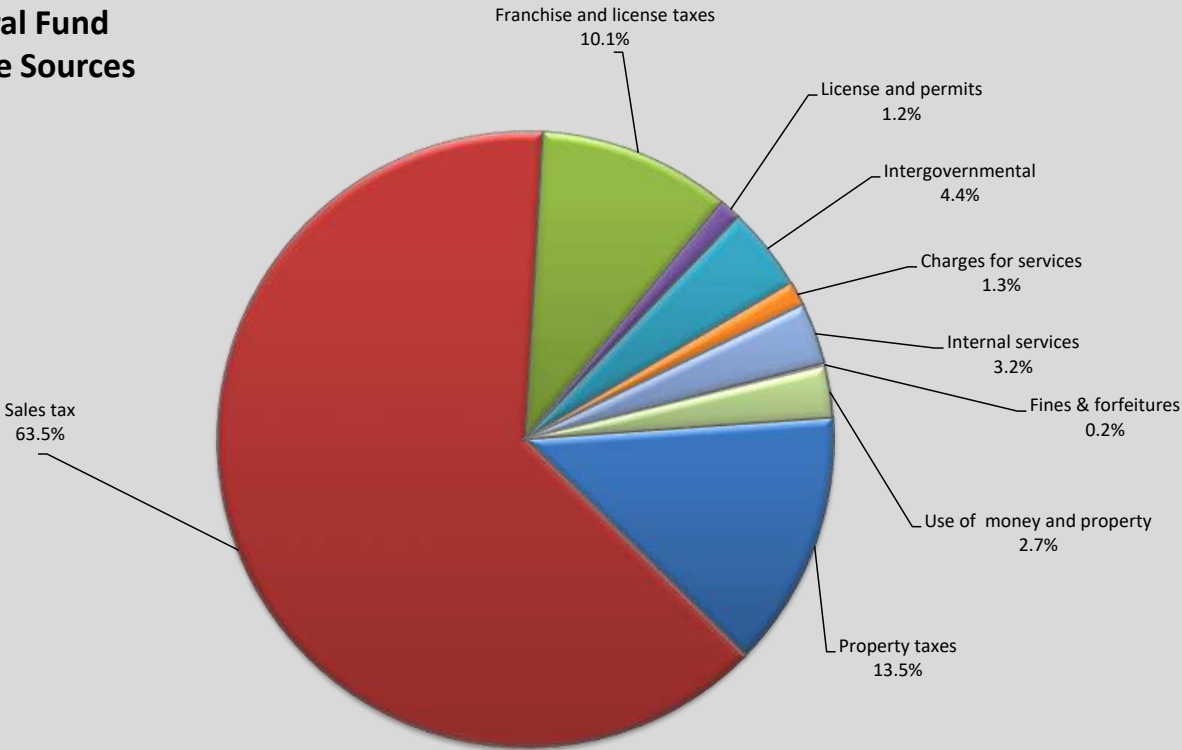
GENERAL FUND SUMMARY

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected FY 2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
Revenues:								
Property taxes	\$ 11,806,394	\$ 12,141,084	\$ 12,141,084	\$ 12,159,365	\$ 12,175,865	2.8%	\$ 12,214,927	0.6%
Sales tax - 1%	30,433,295	29,350,000	29,350,000	23,809,012	31,745,349	-3.6%	30,000,000	2.2%
Additional sales tax levy portions	22,216,307	21,425,500	21,425,500	17,380,587	23,174,105	-3.6%	21,900,000	2.2%
Additional sales tax levy 2016	5,703,139	5,503,125	5,503,125	4,464,090	5,952,253	-3.5%	5,625,000	2.2%
Franchise and license taxes	10,319,264	8,695,000	8,695,000	7,109,713	9,904,907	-15.7%	9,150,000	5.2%
License and permits	1,364,739	1,136,000	1,136,000	906,836	1,044,316	-16.8%	1,058,450	-6.8%
Intergovernmental	4,198,360	4,111,800	4,111,800	3,473,711	3,798,711	-2.1%	3,981,010	-3.2%
Charges for services	1,070,609	922,250	922,250	1,245,882	1,410,952	-13.9%	1,152,950	25.0%
Internal services	2,596,818	2,870,000	2,870,000	-	2,870,000	10.5%	2,870,000	0.0%
Fines and forfeitures	215,195	179,500	179,500	165,395	195,695	-16.6%	175,000	-2.5%
Use of money and property	3,848,968	1,740,500	1,740,500	3,129,658	3,915,323	-54.8%	2,436,500	40.0%
Total operating revenues	93,773,088	88,074,759	88,074,759	73,844,249	96,187,476	-6.1%	90,563,837	2.8%
Expenditures by department:								
General Government	4,612,065	5,228,718	5,241,628	3,886,596	4,635,108	13.4%	5,118,234	-2.1%
Finance	2,101,748	2,362,932	2,362,932	1,746,031	2,055,970	12.4%	2,361,947	0.0%
Human Resources	414,400	510,320	510,320	327,959	396,808	23.1%	488,040	-4.4%
Fire Department	20,193,512	23,265,879	22,902,181	16,360,590	20,270,329	15.2%	24,239,776	4.2%
Police Department	23,353,401	24,362,026	24,298,606	18,859,754	22,745,969	4.3%	25,706,136	5.5%
Public Works	19,385,306	23,287,469	22,976,176	16,460,586	21,401,500	20.1%	23,232,889	-0.2%
Planning & Development	3,686,659	3,791,230	3,791,230	3,078,040	3,701,617	2.8%	3,865,024	1.9%
General Services	6,565,956	8,661,713	8,586,513	5,438,341	6,746,953	31.9%	8,332,458	-3.8%
Total operating exp by dept	80,313,047	91,470,287	90,669,586	66,157,897	81,954,254	13.9%	93,344,504	2.0%
Expenditures by category:								
Salaries, wages overtime	34,793,120	38,164,030	37,914,277	29,128,444	35,924,790	9.7%	40,294,470	5.6%
Fringe benefits	15,068,032	18,152,905	17,636,100	12,453,549	15,093,304	20.5%	18,825,700	3.7%
Insurance - AL, GL, WC	4,647,865	4,662,342	4,669,138	3,528,870	4,978,768	0.3%	4,671,396	0.2%
Other operational expenses	21,600,421	26,127,210	26,851,574	17,239,107	21,245,728	21.0%	25,078,616	-4.0%
Capital Expenditures	4,203,609	4,363,800	3,598,497	3,807,927	4,711,664	3.8%	4,474,322	2.5%
Total operating exp by category	80,313,047	91,470,287	90,669,586	66,157,897	81,954,254	13.9%	93,344,504	2.0%
Excess(deficiency) revenues/exp	13,460,041	(3,395,528)	(2,594,827)	7,686,352	14,233,222	-125.2%	(2,780,667)	18.1%
Other financing uses:								
Operating transfers to other funds	2,472,761	2,472,761	3,596,040	3,596,040	3,596,040	0.0%	3,506,909	41.8%
Trsr sales tax rev to WW and Water	-	715,000	740,000	740,000	740,000	N/A	769,210	7.6%
Transfer to Debt Service accounts	-	552,630	552,069	552,069	552,069	N/A	565,055	2.2%
Transfer to Disaster or Hurricane Funds	500,000	500,000	-	-	-	0.0%	-	-100.0%
Total operating trsr to other funds	2,972,761	4,240,391	4,888,109	4,888,109	4,888,109	42.6%	4,841,174	14.2%
GF Operating Exp and transfers	83,285,808	95,710,678	95,557,695	71,046,006	86,842,363	14.9%	98,185,678	2.6%
Excess(def) of revenues/exp/trsf	10,487,280	(7,635,919)	(7,482,936)	2,798,243	9,345,113	-172.8%	(7,621,841)	0.2%
Other uses of fund balance:								
Capital transfer-Wastewater	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	0.0%	2,200,000	22.2%
Capital transfer - Misc	-	-	2,950,000	2,950,000	2,950,000	N/A	2,064,500	N/A
Capital transfer - Disaster Capital	3,000,000	3,000,000	-	-	-	0.0%	-	-100.0%
Capital transfer - LC Rebound	-	-	6,500,000	-	6,500,000	N/A	-	N/A
Total capital transfers to other funds	4,800,000	4,800,000	11,250,000	4,750,000	11,250,000	0.0%	4,264,500	-11.2%
Net Income (loss)	\$ 5,687,280	\$ (12,435,919)	\$ (18,732,936)	\$ (1,951,757)	\$ (1,904,887)	-318.7%	\$ (11,886,341)	4.4%
Beginning fund balance	\$ 55,149,908	\$ 60,837,188	\$ 60,837,188		\$ 60,837,188		\$ 58,932,301	
Total fund balance (used) added	5,687,280	(12,435,919)	(18,732,936)		(1,904,887)		(11,886,341)	
Ending fund balance	\$ 60,837,188	\$ 48,401,269	\$ 42,104,252		\$ 58,932,301		\$ 47,045,960	

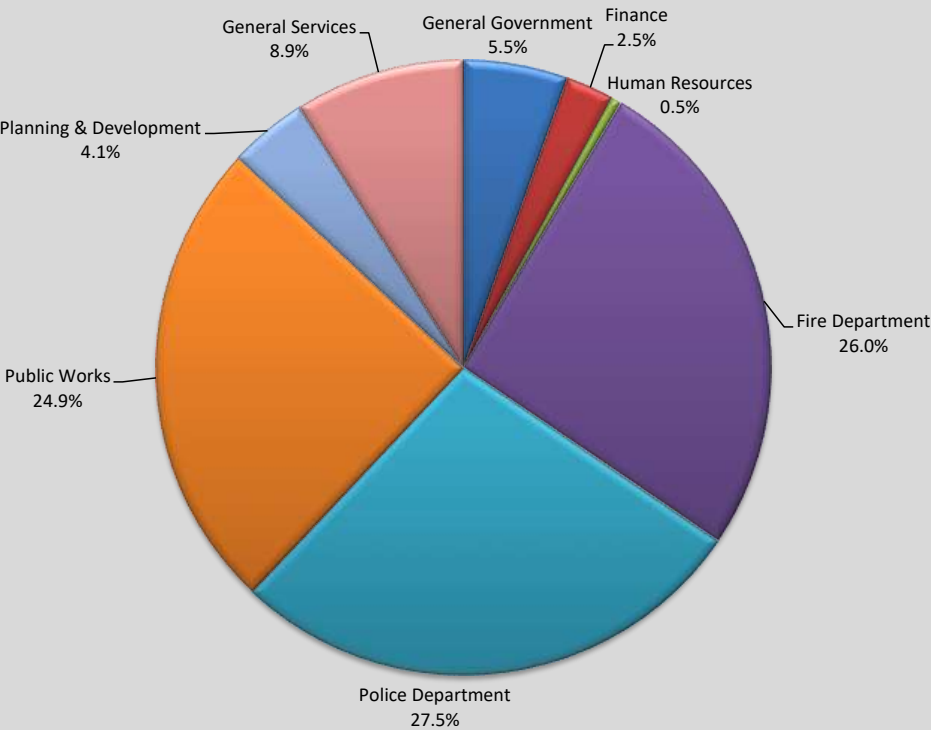
CITY OF LAKE CHARLES
FISCAL YEAR 2024 - 2025 ANNUAL BUDGET

GENERAL FUND SUMMARY

General Fund
Revenue Sources



General Fund
Expenditures by Department

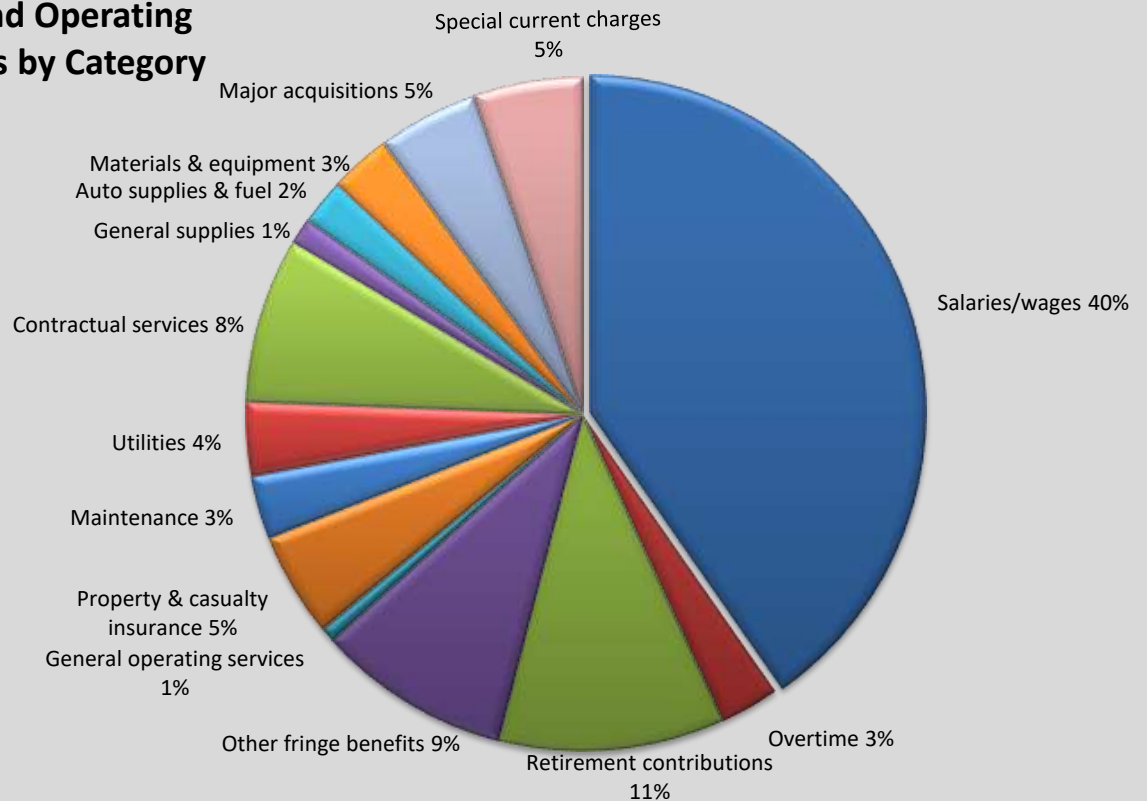


CITY OF LAKE CHARLES FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

GENERAL FUND SUMMARY

Category	Proposed 2025-2026	% of Budget
Salaries/wages	\$ 37,625,020	40%
Overtime	2,669,450	3%
Retirement contributions	10,149,120	11%
Other fringe benefits	8,676,580	9%
General operating services	650,935	1%
Property & casualty insurance	4,671,396	5%
Maintenance	2,841,851	3%
Utilities	3,264,875	3%
Contractual services	7,419,699	8%
General supplies	1,177,158	1%
Auto supplies & fuel	2,071,925	2%
Materials & equipment	2,733,112	3%
Major acquisitions	4,474,322	5%
Special current charges	4,919,061	5%
OPERATING EXPENSES	93,344,504	
Operating transfers not included in graph	9,105,674	
Capital transfers not included in graph		
TOTAL GENERAL FUND EXPENSES	<u>\$102,450,178</u>	

General Fund Operating Expenditures by Category



GENERAL FUND

SCHEDULE OF REVENUES

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Additional Revenue 2024 - 2025	Projected Revenue 2024 - 2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
REVENUES									
FUND: 001 GENERAL FUND:									
PRIOR YEAR	\$ 10,908	\$ 12,000	\$ 12,000	\$ 19,840	3,000	\$ 22,840	10.0%	\$ 12,000	0.0%
* PROPERTY TAXES	10,908	12,000	12,000	19,840	3,000	22,840	10.0%	12,000	0.0%
2.31 MILL STREET IMPROVEMENT	2,001,020	2,057,938	2,057,938	2,059,709	2,500	2,062,209	2.8%	2,070,467	0.6%
5.27 MILL EMPLOYEE SALARY	4,572,506	4,698,654	4,698,654	4,702,699	5,000	4,707,699	2.8%	4,727,260	0.6%
6.07 MILL GENERAL ALIMONY	5,221,960	5,372,492	5,372,492	5,377,117	6,000	5,383,117	2.9%	5,405,200	0.6%
* DEDICATED TAXES	11,795,486	12,129,084	12,129,084	12,139,525	13,500	12,153,025	2.8%	12,202,927	0.6%
SALES TAX - 1%	30,433,295	29,350,000	29,350,000	23,809,012	7,936,337	31,745,349	-3.6%	30,000,000	2.2%
TEN YEAR SALES TX - 0.48%	14,607,982	14,088,000	14,088,000	11,428,326	3,809,442	15,237,768	-3.6%	14,400,000	2.2%
EMPLOYEE PAY STX PORTION - 0.25%	7,608,325	7,337,500	7,337,500	5,952,261	1,984,087	7,936,337	-3.6%	7,500,000	2.2%
SALES TAX - 0.25% 2016 LEVY	5,703,139	5,503,125	5,503,125	4,464,090	1,488,030	5,952,253	-3.5%	5,625,000	2.2%
* SALES TAX	58,352,741	56,278,625	56,278,625	45,653,689	15,217,896	60,871,707	-3.6%	57,525,000	2.2%
OCCUPATIONAL LICENSES TAX	2,605,787	2,425,000	2,425,000	2,585,029	80,000	2,665,029	-6.9%	2,500,000	3.1%
INSURANCE LICENSES TAX	1,264,144	1,200,000	1,200,000	1,150,543	50,000	1,200,543	-5.1%	1,200,000	0.0%
* BUSINESS LICENSES TAXES	3,869,931	3,625,000	3,625,000	3,735,572	130,000	3,865,572	-6.3%	3,700,000	2.1%
GAS FRANCHISE	522,977	420,000	420,000	597,376	-	597,376	-19.7%	550,000	31.0%
ELECTRIC CO FRANCHISE	4,829,813	4,250,000	4,250,000	2,514,249	2,500,000	5,014,249	-12.0%	4,500,000	5.9%
CABLE TV FRANCHISE	476,315	400,000	400,000	227,710	200,000	427,710	-16.0%	400,000	0.0%
BELLSOUTH -ATT FRANCHISE	620,228	-	-	34,806	-	34,806	-100.0%	-	N/A
* FRANCHISE TAXES	6,449,333	5,070,000	5,070,000	3,374,141	2,700,000	6,039,335	-21.4%	5,450,000	7.5%
** TAXES AND SPECIAL ASSESSMENT	80,478,399	77,114,709	77,114,709	64,922,767	18,064,396	82,952,479	-4.2%	78,889,927	2.3%
ALCOHOLIC BEVERAGE APP FEE	1,750	1,800	1,800	1,700	400	2,100	2.9%	1,800	0.0%
LIQUOR PERMITS	146,000	130,000	130,000	152,250	1,000	153,250	-11.0%	150,000	15.4%
BEER PERMITS	21,250	20,000	20,000	21,915	150	22,065	-5.9%	20,000	0.0%
RESTAURANT ENDORSEMENTS	9,150	9,000	9,000	10,100	100	10,200	-1.6%	10,000	11.1%
SPECIAL PERMITS	3,800	2,000	2,000	2,600	100	2,700	-47.4%	2,000	0.0%
BINGO PERMITS	850	850	850	800	-	800	0.0%	850	0.0%
MISCELLANEOUS	2,760	1,500	1,500	2,755	100	2,855	-45.7%	1,500	0.0%
DOOR TO DOOR PERMITS	270	300	300	495	-	495	11.1%	300	0.0%
CITATION ADMINISTRATIVE	-	-	-	5,383	200	5,583	N/A	5,000	N/A
ENTERTAINER/STREET PERFORMER	25	-	-	150	-	150	-100.0%	100	N/A
* OCCUPATIONAL PERMITS	185,855	165,450	165,450	198,148	2,050	200,198	-11.0%	191,550	15.8%
BUILDING PERMITS	761,098	650,000	650,000	408,192	100,000	508,192	-14.6%	575,000	-11.5%
ELECTRICAL PERMITS	89,415	75,000	75,000	70,808	15,000	85,808	-16.1%	70,000	-6.7%
STREET CUTTING PERMITS	25	50	50	70	-	70	100.0%	50	0.0%
CULVERT PERMIT	360	400	400	240	30	270	11.1%	250	-37.5%
REINSPECTION FEES - BLDG	2,200	3,500	3,500	2,285	500	2,785	59.1%	3,500	0.0%
PLUMBING PERMITS	103,880	60,000	60,000	78,025	7,000	85,025	-42.2%	75,000	25.0%
MECHANICAL PERMITS	65,245	50,000	50,000	69,975	5,500	75,475	-23.4%	60,000	20.0%
WIRELESS TOWER PERMITS	740	600	600	640	50	690	-18.9%	600	0.0%
* BLDG,STRCTR &EQUIP PERMIT	1,022,963	839,550	839,550	630,235	128,080	758,315	-17.9%	784,400	-6.6%
ELECTRICAL LICENSES	16,415	17,000	17,000	13,130	1,000	14,130	3.6%	16,000	-5.9%
GAS FITTERS LICENSES	4,710	4,000	4,000	4,600	100	4,700	-15.1%	4,000	0.0%
PLUMBING LICENSES	6,465	6,000	6,000	7,250	250	7,500	-7.2%	6,500	8.3%
MECHANICAL LICENSES	7,300	9,000	9,000	6,700	500	7,200	23.3%	8,000	-11.1%
PLAN CHECKING FEE	102,626	65,000	65,000	23,973	5,000	28,973	-36.7%	25,000	-61.5%
UTILITY RIGHT OF WAY	18,405	30,000	30,000	22,800	500	23,300	63.0%	23,000	-23.3%
* BUILDING LICENSES	155,921	131,000	131,000	78,453	7,350	85,803	-16.0%	82,500	-37.0%
** LICENSES AND PERMITS	1,364,739	1,136,000	1,136,000	906,836	137,480	1,044,316	-16.8%	1,058,450	-6.8%
2% FIRE INSURANCE TAX	491,032	290,000	290,000	-	290,000	290,000	-40.9%	490,000	69.0%
BEER TAXES	108,503	110,000	110,000	106,112	-	106,112	1.4%	105,000	-4.5%
DEPT OF TRANSPORTATION	65,363	65,300	65,300	65,363	-	65,363	-0.1%	65,300	0.0%
DEPT OF CULTURE & RECREATION	31,349	-	-	-	-	-	-100.0%	-	N/A
* STATE REVENUE	696,247	465,300	465,300	171,475	290,000	461,475	-33.2%	660,300	41.9%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

REVENUES	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Additional Revenue 2024 - 2025	Projected Revenue 2024 - 2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
WARD 3 CAL PAR FIRE PROT	3,255,440	3,400,000	3,400,000	3,065,391	25,000	3,090,391	4.4%	3,075,000	-9.6%
HOUSING AUTHORITY LIEU TAX	15,963	15,000	15,000	6,135	10,000	16,135	-6.0%	15,000	0.0%
CAL PARISH POLICE JURY	229,210	230,000	230,000	229,210	-	229,210	0.3%	229,210	-0.3%
SW DIST LAW ENFORCE PLANNING	1,500	1,500	1,500	1,500	-	1,500	0.0%	1,500	0.0%
* LOCAL REVENUE	3,502,113	3,646,500	3,646,500	3,302,236	35,000	3,337,236	4.1%	3,320,710	-8.9%
** INTERGOVERNMENTAL	4,198,360	4,111,800	4,111,800	3,473,711	325,000	3,798,711	-2.1%	3,981,010	-3.2%
COMPLIANCE FEES	23,415	22,000	22,000	13,920	4,000	17,920	-6.0%	15,000	-31.8%
ZONING HEARINGS	51,370	45,000	45,000	39,697	8,000	47,697	-12.4%	45,000	0.0%
MISCELLANEOUS	-	-	-	155	-	-	-	-	-
STORMWATER GRADING PERMIT	1,100	1,000	1,000	975	100	1,075	-9.1%	1,000	0.0%
* ZONING	75,885	68,000	68,000	54,747	12,100	66,692	-10.4%	61,000	-10.3%
ACCIDENT REPORT SALES	13,556	13,000	13,000	6,645	500	7,145	-4.1%	6,500	-50.0%
MOTORCYCLE ESCORT FEES	650	1,000	1,000	-	-	-	53.8%	500	-50.0%
FIRE REPORT, INSPECTION & PERMITS	900	1,000	1,000	400	-	400	11.1%	500	-50.0%
SEX OFFENDER REGISTRATION	12,962	10,000	10,000	9,483	1,000	10,483	-22.9%	10,000	0.0%
SOUND SOURCE VARIANCE	730	750	750	1,275	125	1,400	2.7%	750	0.0%
* PUBLIC SAFETY CHARGES	28,798	25,750	25,750	17,803	1,625	19,428	-10.6%	18,250	-29.1%
INSPECTION EXAMINATION FEE	25	-	-	-	-	-	-	-	N/A
GENERAL INSPECTION FEES	200	-	-	691	-	691	-100.0%	200	N/A
* INSPECTION FEES	225	-	-	691	-	691	-100.0%	200	N/A
GRASS CUTTING	748,435	600,000	600,000	810,756	100,000	910,756	-19.8%	750,000	25.0%
* GRASS CUTTING & CLEANING	748,435	600,000	600,000	810,756	100,000	910,756	-19.8%	750,000	25.0%
DEMOLITION CHARGES	194,081	200,000	200,000	341,198	50,000	391,198	3.0%	300,000	50.0%
INCINERATOR FEES	13,805	8,500	8,500	8,133	1,000	9,133	-38.4%	8,500	0.0%
ADMINISTRATIVE HEARING CITATIONS	9,380	20,000	20,000	12,554	500	13,054	113.2%	15,000	-25.0%
* PHYS ENV-CHG FOR SERVICE	217,266	228,500	228,500	361,885	51,500	413,385	5.2%	323,500	41.6%
INDIRECT COST COMMUNITY DEVLPMNT	15,000	15,000	15,000	-	15,000	15,000	0.0%	15,000	0.0%
INDIRECT COST TRANSIT	898,177	1,100,000	1,100,000	-	1,100,000	1,100,000	22.5%	1,100,000	0.0%
INDIRECT COST CIVIC CENTER	75,000	50,000	50,000	-	50,000	50,000	-33.3%	50,000	0.0%
INDIRECT COST GOLF COURSE	-	20,000	20,000	-	20,000	20,000	N/A	20,000	0.0%
INDIRECT COST WATER UTILITY	880,565	860,000	860,000	-	860,000	860,000	-2.3%	860,000	0.0%
INDIRECT COST WASTE WATER	728,076	825,000	825,000	-	825,000	825,000	13.3%	825,000	0.0%
* INDIRECT COSTS	2,596,818	2,870,000	2,870,000	-	2,870,000	2,870,000	10.5%	2,870,000	0.0%
** CHARGES FOR SERVICES	3,667,427	3,792,250	3,792,250	1,245,882	3,035,225	4,280,952	3.4%	4,022,950	6.1%
CITY COURT FINES	209,918	170,000	170,000	159,490	30,000	189,490	-19.0%	170,000	0.0%
* CITY COURT FINES	209,918	170,000	170,000	159,490	30,000	189,490	-19.0%	170,000	0.0%
PARKING VIOLATION - \$10.00	1,645	2,000	2,000	1,480	25	1,505	21.6%	1,500	-25.0%
HANDICAP - \$275.00	2,550	3,000	3,000	3,925	275	4,200	17.6%	3,000	0.0%
* PARKING VIOLATIONS	4,195	5,000	5,000	5,405	300	5,705	19.2%	4,500	-10.0%
RESTITUTION	-	-	-	50	-	50	N/A	-	N/A
DWI ANALYSIS FEE	32	-	-	-	-	-	-100.0%	-	N/A
PRE-TRIAL DIVERSIONS DWI	1,050	1,500	1,500	450	-	450	42.9%	500	-66.7%
MISC CODE VIOLATION FEE	-	2,000	2,000	-	-	-	N/A	-	-100.0%
SALE OF ALCOHOL TO MINOR	-	1,000	1,000	-	-	-	N/A	-	-100.0%
* MISC FINES FORFEITURES	1,082	4,500	4,500	500	-	500	315.9%	500	-88.9%
** FINES AND FORFEITURES	215,195	179,500	179,500	165,395	30,300	195,695	-16.6%	175,000	-2.5%
INTEREST ON INVESTMENTS	1,266,754	600,000	600,000	847,002	150,000	997,002	-52.6%	1,000,000	66.7%
DEMAND DEPOSIT ACCOUNTS	1,119,066	500,000	500,000	642,594	200,000	842,594	-55.3%	750,000	50.0%
INTEREST-PROPERTY TAXES	29,443	20,000	20,000	31,610	10,000	41,610	-32.1%	25,000	25.0%
INTEREST-OCCUPATIONAL LICENSES	43,621	15,000	15,000	36,263	10,000	46,263	-65.6%	35,000	133.3%
INTEREST-SALES TAX	355,378	225,000	225,000	188,937	50,000	238,937	-36.7%	225,000	0.0%
UNREALIZED GAIN/LOSS INVEST	310,063	-	-	-	-	-	-100.0%	-	N/A
INTEREST-GRASS ASSESSMENT	22,840	25,000	25,000	48,375	1,000	49,375	9.5%	25,000	0.0%
INTEREST-DEMOLITIONS	-	-	-	2,507	-	2,507	N/A	-	N/A
* INTEREST	3,147,165	1,385,000	1,385,000	1,797,288	421,000	2,218,288	-56.0%	2,060,000	48.7%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Additional Revenue 2024 - 2025	Projected Revenue 2024 - 2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
REVENUES									
PENALTY-OCCUPATION LICENSE	67,507	30,000	30,000	61,363	5,000	66,363	-55.6%	60,000	100.0%
PENALTY-SALES TAX	193,436	130,000	130,000	145,630	150,000	295,630	-32.8%	140,000	7.7%
PENALTY-GRASS ASSESSMENTS	18,016	15,000	15,000	29,759	500	30,259	-16.7%	15,000	0.0%
PENALTY-DEMOLITIONS	-	-	-	64	-	64	N/A	-	N/A
* PENALTIES	278,959	175,000	175,000	236,816	155,500	392,316	-37.3%	215,000	22.9%
OIL & GAS LEASE ROYALTIES	150	-	-	150	-	150	-100.0%	-	N/A
* RENTS AND ROYALTIES	150	-	-	150	-	150	-100.0%	-	N/A
OLD EQUIPMENT	120,526	70,000	70,000	22,659	35,000	57,659	-41.9%	55,000	-21.4%
GARBAGE CANS	9,200	6,000	6,000	7,100	500	7,600	-34.8%	6,000	0.0%
* SALE OF FIXED ASSETS	129,726	76,000	76,000	29,759	35,500	65,259	-41.4%	61,000	-19.7%
MISCELLANEOUS DONATIONS	-	500	500	-	-	-	N/A	-	-100.0%
FIRE DEPARTMENT DONATIONS	-	-	-	-	-	-	N/A	-	N/A
* DONATIONS	-	500	500	-	-	-	N/A	-	-100.0%
GENERAL REVENUES	39,671	23,000	23,000	21,497	2,500	23,997	-42.0%	23,000	0.0%
ATTORNEY FEES	100	-	-	120	-	120	-100.0%	-	N/A
GENERAL CONCESSIONS				23		23	N/A		N/A
PUBLIC WORKS	2,255	6,000	6,000	1,195	-	1,195	166.1%	2,500	-58.3%
SPECIAL EVENT REVENUE	20,625	15,000	15,000	13,125	1,500	14,625	-27.3%	15,000	0.0%
* MISCELLANEOUS REVENUE	62,651	44,000	44,000	35,960	4,000	39,960	-29.8%	40,500	-8.0%
MISC INSURANCE CLAIMS	230,317	60,000	60,000	1,029,685	169,665	1,199,350	-73.9%	60,000	0.0%
* INSURANCE REVENUES	230,317	60,000	60,000	1,029,685	169,665	1,199,350	-73.9%	60,000	0.0%
** USE OF MONEY & PROPERTY	3,848,968	1,740,500	1,740,500	3,129,658	785,665	3,915,323	-54.8%	2,436,500	40.0%
TOTAL OPERATING REVENUES	93,773,088	88,074,759	88,074,759	73,844,249	22,378,066	96,187,476	-6.1%	90,563,837	2.8%
EXCESS OF REV OVER/UNDER EXP	3,759,745	11,368,534	11,368,534	-		6,262,702	202.4%	11,886,341	4.6%
** NON-OPERATING REVENUE	3,759,745	11,368,534	11,368,534	-	-	6,262,702	202.4%	11,886,341	4.6%
TOTAL GENERAL FUND	\$ 97,532,833	\$ 99,443,293	\$ 99,443,293	\$ 73,844,249	\$ 22,378,066	\$ 102,450,178	2.0%	\$ 102,450,178	3.0%

GENERAL FUND

OPERATING EXPENDITURES AND TRANSFERS

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 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

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 – 2025	Budget 2025 – 2026
Full-Time	41	42	42	43
Part-Time	11	11	11	11

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 01 GENERAL GOVERNMENT								
Salaries/ Wages/ OT	\$ 2,228,216	\$ 2,515,950	\$ 2,515,950	\$ 1,996,919	\$ 2,396,303	12.9%	\$ 2,556,330	1.6%
Fringe Benefits	988,515	1,140,800	1,137,610	849,489	928,751	15.4%	979,590	-14.1%
General Operating Services	119,476	140,510	140,109	104,657	123,554	17.6%	133,625	-4.9%
Insurance - Property, AL, GL, WC	205,149	206,608	213,404	160,779	214,106	0.7%	213,714	3.4%
Maintenance & Rentals	93,022	84,250	107,881	77,698	94,867	-9.4%	79,470	-5.7%
Utilities	64,623	80,100	80,100	52,329	75,900	23.9%	79,825	-0.3%
Contractual Services & Projects	112,736	175,900	197,483	121,949	144,942	56.0%	198,180	12.7%
General Supplies	28,460	62,300	64,600	27,622	37,648	118.9%	48,850	-21.6%
Automotive Supplies & Gasoline	53,234	66,900	65,325	45,117	67,267	25.7%	56,850	-15.0%
Materials & Equipment	116,957	86,200	76,974	44,662	67,262	-26.3%	66,200	-23.2%
Major Acquisitions & Improvements	-	15,900	15,900	14,028	14,028	N/A	15,000	-5.7%
Special Current Charges	601,677	653,300	652,300	391,347	470,480	8.6%	690,600	5.7%
GENERAL GOVERNMENT DEPT	<u>\$ 4,612,065</u>	<u>\$ 5,228,718</u>	<u>\$ 5,241,628</u>	<u>\$ 3,886,596</u>	<u>\$ 4,635,108</u>	13.4%	<u>\$ 5,118,234</u>	-2.1%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET

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

GOAL MISSION STATEMENT:

To work with the City Council to carry out policy direction for the City of Lake Charles and enforce all laws and ordinances of the City of Lake Charles.

FUNCTION DESCRIPTION:

The Mayor's Office Division provides for the operating 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, coordinating special projects and initiatives and providing accurate 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.

This division also oversees numerous Initiatives and Commissions. Current Initiatives are: Partners in Parks, Teen Connection, Love Your City, Community Connection, and Mayor's Mentoring Award. Current Commissions are: Mayor's Armed Forces Commission; Mayor's Youth Partnership; Planning & Zoning Commission; Historic Preservation Commission; Downtown Development Authority; and the Alcohol Review Board. Some commissions are facilitated through other departments with oversight by a Mayor's Office representative.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024 - 2025 Estimated	2025 – 2026 Estimated
Mayor's Action Line	1,210	1,375	1,400
Mayor's Initiatives	15	15	15
Mayor's Commissions	6	6	6

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 – 2025	Budget 2025 – 2026
Full-Time	5	5	5	5

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 01 GENERAL GOVERNMENT								
DIV: 01 MAYOR'S OFFICE								
Salaries/ Wages/ OT	\$ 481,859	\$ 543,280	\$ 543,280	\$ 416,673	\$ 500,008	12.7%	\$ 565,880	4.2%
Fringe Benefits	143,903	164,000	163,310	118,360	141,948	14.0%	168,200	2.6%
General Operating Services	4,286	12,550	13,240	4,391	4,601	192.8%	5,700	-54.6%
Insurance - Property, AL, GL, WC	2,884	3,884	3,884	2,163	3,884	34.7%	3,884	0.0%
Maintenance & Rentals	1,191	5,050	5,050	603	1,603	324.0%	2,250	-55.4%
Utilities	7,230	8,000	8,000	6,928	7,873	10.7%	7,500	-6.3%
Contractual Services & Projects	-	10,000	10,000	350	350	N/A	2,500	-75.0%
General Supplies	6,001	12,450	12,450	3,022	4,122	107.5%	4,150	-66.7%
Automotive Supplies & Gasoline	1,118	1,900	1,900	1,736	1,886	69.9%	1,850	-2.6%
Materials & Equipment	-	20,800	20,800	3	20,503	N/A	14,000	-32.7%
Major Acquisitions & Improvements	-	-	-	57,866	57,866	N/A	-	N/A
Special Current Charges	-	200	200	106	106	N/A	200	0.0%
MAYOR'S OFFICE	<u>\$ 648,472</u>	<u>\$ 782,114</u>	<u>\$ 782,114</u>	<u>\$ 612,201</u>	<u>\$ 744,750</u>	20.6%	<u>\$ 776,114</u>	-0.8%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 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. The City Council is here to serve the citizens of Lake Charles. The Council is divided into seven (7) districts with representatives for each district who come together and meet on the 1st and 3rd Wednesday of every month. Agenda meetings are held on the Tuesday of the week prior to the regular City Council meetings.

FUNCTION DESCRIPTION:

The City Council conducts the legislative business of the City which includes the consideration and adoption of ordinances and resolutions (City departments makes 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	2023 - 2024 Actual	2024 - 2025 Estimated	2025 – 2026 Estimated
Agenda Factsheets	944	1,100	1,100
Ordinances adopted	414	500	500
Resolutions adopted	438	550	550
Request to Appear Forms	289	300	300

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024- 2025	Budget 2025 – 2026
Full-Time	1	1	1	1
Part-Time	7	7	7	7

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 01 GENERAL GOVERNMENT								
DIV: 02 CITY COUNCIL								
Salaries/ Wages/ OT	\$ 218,579	\$ 224,950	\$ 224,950	\$ 171,412	\$ 205,694	2.9%	\$ 227,250	1.0%
Fringe Benefits	83,583	99,800	97,300	68,657	80,250	19.4%	67,660	-32.2%
General Operating Services	29,725	38,100	39,100	32,613	36,863	28.2%	35,125	-7.8%
Insurance - Property, AL, GL, WC	1,208	1,208	1,314	1,012	1,420	0.0%	1,314	8.8%
Maintenance & Rentals	14,558	1,800	1,800	498	1,642	-87.6%	1,500	-16.7%
Utilities	4,307	6,000	6,000	3,783	4,743	39.3%	5,000	-16.7%
Contractual Services & Projects	19,200	35,000	35,000	43,928	52,528	82.3%	59,000	68.6%
General Supplies	3,634	6,000	9,200	5,671	6,437	65.1%	4,000	-33.3%
Materials & Equipment	939	4,700	204	150	150	400.5%	-	-100.0%
Major Acquisitions & Improvements	-	6,000	8,690	8,684	8,684	N/A	-	
CITY COUNCIL	<u>\$ 375,733</u>	<u>\$ 423,558</u>	<u>\$ 423,558</u>	<u>\$ 336,408</u>	<u>\$ 398,411</u>	12.7%	<u>\$ 400,849</u>	-5.4%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET

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

GOAL MISSION STATEMENT:

The Marshal and his deputies seek to protect and serve while treating all people in a fair and equitable manner. By enforcing the law and preserving the peace, the Marshal's Office enhances the quality of life for all.

FUNCTION DESCRIPTION:

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

Although legally separate, the Marshal's Office is fiscally dependent upon the City, and therefore, is included as a Component Unit in the City's Annual Comprehensive Financial Reports (ACFR). The information included in the ACFR is obtained from the Marshal's Office's separately audited financial statement.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024 - 2025 Estimated	2025 – 2026 Estimated
Warrants cleared	5,101	4,838	5,079
Papers served	7,722	7,114	7,469
Garnishments processed	2,290	2,474	2,597

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

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024–2025	Budget 2025 – 2026
Full-Time	12	13	13	14

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT 01: GENERAL GOVERNMENT								
DIV: 03 CITY MARSHAL								
Salaries/ Wages/ OT	\$ 544,418	\$ 648,720	\$ 648,720	\$ 485,098	\$ 582,118	19.2%	\$ 695,600	7.2%
Fringe Benefits	280,871	322,400	322,400	254,049	304,859	14.8%	205,170	-36.4%
General Operating Services	6,098	11,000	9,730	8,147	9,561	80.4%	11,640	5.8%
Insurance - Property, AL, GL, WC	136,536	136,536	136,536	102,997	137,131	0.0%	136,536	0.0%
Maintenance & Rentals	26,897	28,400	28,400	13,800	21,750	5.6%	27,920	-1.7%
Utilities	355	500	500	440	520	40.8%	525	5.0%
Contractual Services & Projects	37,050	43,000	70,583	20,075	24,075	16.1%	24,180	-43.8%
General Supplies	-	1,000	-	2	2	N/A	1,000	0.0%
Automotive Supplies & Gasoline	52,116	65,000	63,425	43,381	65,381	24.7%	55,000	-15.4%
Materials & Equipment	109,609	44,700	46,970	41,352	43,452	-59.2%	44,700	0.0%
Major Acquisitions & Improvements	-	15,900	15,900	14,028	14,028	N/A	15,000	-5.7%
Special Current Charges	24,283	23,000	23,000	20,880	21,080	-5.3%	23,000	0.0%
CITY MARSHAL	<u>\$ 1,218,233</u>	<u>\$ 1,340,156</u>	<u>\$ 1,340,156</u>	<u>\$ 1,004,249</u>	<u>\$ 1,223,957</u>	10.0%	<u>\$ 1,240,271</u>	-7.5%

CITY OF LAKE CHARLES
FISCAL YEAR 2024 – 2025 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 Wednesday and Thursday of each week. The following types of suits/claims within its \$50,000 jurisdictional limits and within the confines of Ward 3 are evictions, damage claims, note agreements, executor process, wage, redhibition, contracts and overdrafts/NSFs. Traffic/criminal arraignments and trials for matters within the City of Lake Charles are handled on Mondays and Tuesdays. Some juvenile traffic arraignments are handled on Tuesday. Traffic/criminal arraignments and trials for some matters within the confines of Ward 3 are handled on 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 by 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.

Although legally separate, the City Court is fiscally dependent upon the City, and therefore, is included as a Component Unit in the City's Annual Comprehensive Financial Report (ACFR). The information included in the ACFR is obtained from the City Court's separately audited financial statement.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024 - 2025 Estimated	2025 – 2026 Estimated
Civil cases filed/disposed	2,949/2,244	3,400/2,800	3,024/2,800
Criminal cases filed/disposed	1,836/2,248	639/1,500	458/432
Traffic cases filed/disposed	5,913/5,341	7,758/7,300	4,062/4,248
Juvenile cases filed/disposed	133/88	150/90	45/147

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 – 2025	Budget 2025 – 2026
Full-Time	16	16	16	16
Part-Time	2	2	2	2

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 01 GENERAL GOVERNMENT								
DIV: 04 CITY COURT								
Salaries/ Wages/ OT	\$ 609,392	\$ 703,500	\$ 703,500	\$ 557,859	\$ 669,431	15.4%	\$ 687,000	-2.3%
Fringe Benefits	326,893	384,100	384,100	273,693	240,164	17.5%	380,260	-1.0%
General Operating Services	35,915	40,460	39,739	25,952	33,889	12.7%	38,460	-4.9%
Insurance - Property, AL, GL, WC	61,449	61,908	68,598	52,303	68,599	0.7%	68,908	11.3%
Maintenance & Rentals	47,489	46,000	69,631	61,736	67,511	-3.1%	44,800	-2.6%
Utilities	50,558	62,800	62,800	39,259	60,459	24.2%	64,000	1.9%
Contractual Services & Projects	56,486	87,900	81,900	57,596	67,989	55.6%	98,500	12.1%
General Supplies	14,706	36,800	35,800	13,102	20,702	150.2%	33,500	-9.0%
Materials & Equipment	6,275	13,000	6,000	2,255	2,255	107.2%	6,000	-53.8%
Major Acquisitions & Improvements	-	-	-	-	-	N/A	-	N/A
Special Current Charges	29,984	32,600	32,600	29,108	39,108	8.7%	34,800	6.7%
CITY COURT	\$ 1,239,147	\$ 1,469,068	\$ 1,469,068	\$ 1,112,863	\$ 1,270,107	18.6%	\$ 1,456,228	-0.9%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 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 Council members; providing legal advice concerning the affairs of the City when requested by the Mayor or City Council members; rendering written opinions as to the legality of all contracts, franchises and other legal instruments.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024 - 2025 Estimated	2025 – 2026 Estimated
Requests for legal action	N/A	N/A	N/A
Administrative Hearing Cases	276	300	300
Public Records Requests *	958	1,300	1,300

* This includes requests that are received or forwarded to the Legal Department; other departments, such as the Lake Charles City Police, may be processed within their department.

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 – 2025	Budget 2025 – 2026
Full-Time	7	7	7	7
Part-Time	2	2	2	2

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 01 GENERAL GOVERNMENT								
DIV: 05 LEGAL SERVICES								
Salaries/ Wages/ OT	\$ 373,968	\$ 395,500	\$ 395,500	\$ 365,877	\$ 439,052	5.8%	\$ 380,600	-3.8%
Fringe Benefits	153,265	170,500	170,500	134,730	161,530	11.2%	158,300	-7.2%
General Operating Services	43,452	38,400	38,300	33,554	38,640	-11.6%	42,700	11.2%
Insurance - Property, AL, GL, WC	3,072	3,072	3,072	2,304	3,072	0.0%	3,072	0.0%
Maintenance & Rentals	2,887	3,000	3,000	1,061	2,361	3.9%	3,000	0.0%
Utilities	2,173	2,800	2,800	1,919	2,305	28.9%	2,800	0.0%
Contractual Services & Projects	-	-	-	13,689	13,689	N/A	14,000	N/A
General Supplies	4,119	6,050	7,150	5,825	6,385	46.9%	6,200	2.5%
Materials & Equipment	131	3,000	3,000	902	902	2190.1%	1,500	-50.0%
Special Current Charges	547,410	597,500	596,500	341,253	410,186	9.2%	632,600	5.9%
LEGAL SERVICES	1,130,477	1,219,822	1,219,822	\$ 901,114	\$ 1,078,122	7.9%	\$ 1,244,772	2.0%
 GENERAL GOVERNMENT	 \$ 4,612,062	 \$ 5,234,718	 \$ 5,234,718	 \$ 3,966,835	 \$ 4,715,347	 13.5%	 \$ 5,118,234	 -2.2%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 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. To provide reliable, transparent financial reports and disclosures to City officials, other financial institutions, rating agencies and the citizens of Lake Charles.

FUNCTION DESCRIPTION:

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

Finance Department Divisions:

Administration Services
Accounting
Purchasing

The Finance Department has received the Government Finance Officers Association Certificate of Achievement in Financial Reporting for the past 38 years and has received the Association's Distinguished Budget Presentation Award for the past 13 years.

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 - 2025	Budget 2025 – 2026
Full-Time	19	19	19	19

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 02 FINANCE								
Salaries/ Wages/ OT	\$ 1,004,714	\$ 1,087,200	\$ 1,061,300	\$ 844,845	\$ 1,013,813	8.2%	\$ 1,124,000	3.4%
Fringe Benefits	401,232	438,120	437,863	298,227	357,695	9.2%	434,970	-0.7%
General Operating Services	28,658	42,200	41,657	20,024	22,164	47.3%	33,100	-21.6%
Insurance - Property, AL, GL, WC	18,482	18,482	18,482	13,949	18,482	0.0%	18,482	0.0%
Maintenance & Rentals	5,529	10,250	10,250	3,305	5,205	85.4%	7,665	-25.2%
Utilities	6,081	7,200	7,200	6,251	7,741	18.4%	9,200	27.8%
Contractual Services & Projects	73,552	78,500	108,500	69,518	88,358	6.7%	111,000	41.4%
General Supplies	16,642	20,180	20,980	11,246	13,846	21.3%	19,780	-2.0%
Materials & Equipment	5,049	9,600	9,600	360	360	90.1%	3,450	-64.1%
Special Current Charges	541,809	651,200	647,100	478,306	528,306	20.2%	600,300	-7.8%
FINANCE DEPARTMENT	\$ 2,101,748	\$ 2,362,932	\$ 2,362,932	\$ 1,746,031	\$ 2,055,970	12.4%	\$ 2,361,947	0.0%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 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	2023 - 2024 Actual	2024- 2025 Estimated	2025 - 2026 Estimated
Annual budget	1	1	1
Budget amendments	1	2	1
ACFR (annual financial statements)	1	1	1
Bond issues	0	1	1

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 – 2025	Adjusted Budget 2024 - 2025	Budget 2025– 2026
Full-Time	3	3	2	2

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 02 FINANCE								
DIV: 01 ADMINISTRATION SERVICES								
Salaries/ Wages/ OT	\$ 268,664	\$ 281,400	\$ 255,500	\$ 242,142	\$ 290,570	-4.9%	\$ 291,100	3.4%
Fringe Benefits	94,489	103,160	103,160	59,151	70,947	9.2%	91,810	-11.0%
General Operating Services	3,066	7,500	7,500	2,082	2,082	144.6%	4,500	-40.0%
Insurance - Property, AL, GL, WC	1,818	1,818	1,818	1,451	1,818	0.0%	1,818	0.0%
Maintenance & Rentals	1,262	1,800	1,800	96	946	42.6%	1,500	-16.7%
Utilities	1,567	2,700	2,700	898	1,224	72.3%	2,250	-16.7%
Contractual Services & Projects	61,329	65,000	65,000	41,055	59,055	6.0%	65,000	0.0%
General Supplies	331	900	900	-	-	171.9%	500	-44.4%
Materials & Equipment	507	2,000	2,000	-	-	294.5%	1,000	-50.0%
Special Current Charges	1,750	10,200	10,200	1,446	1,446	482.9%	5,200	-49.0%
ADMINISTRATION SERVICES	<u>\$ 434,783</u>	<u>\$ 476,478</u>	<u>\$ 450,578</u>	<u>\$ 348,321</u>	<u>\$ 428,088</u>	3.6%	<u>\$ 464,678</u>	-2.5%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET

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

GOAL MISSION STATEMENT:

To collect all revenue and manage all disbursements 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 to 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; process and maintain permits for sale and distribution of alcoholic beverages; oversee and provide assistance in grants management and reporting; assist in the preparation of the City's financial statements in accordance with Generally Accepted Accounting Principles (GAAP); 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	2023 - 2024 Actual	2024 - 2025 Estimated	2025 – 2026 Estimated
Accounts payable checks issued	10,565	12,000	11,000
Payroll checks direct deposits	199/21,761	160/21,400	23,500
Occupational licenses processed	5,145	5,500	4,800
Accounts Receivable invoices processed	1,682	2,000	1,900
Capital Projects managed	95	108	102
Number of New Applicants for Alcohol Licenses	35	40	30

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 - 2025	Budget 2025 – 2026
Full-Time	11	11	12	12

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 02 FINANCE								
DIV: 02 ACCOUNTING								
Salaries/ Wages/ OT	\$ 526,886	\$ 581,200	\$ 581,200	\$ 426,971	\$ 512,365	10.3%	\$ 604,000	3.9%
Fringe Benefits	205,445	226,060	225,803	160,350	192,277	9.9%	235,760	4.3%
General Operating Services	21,682	31,000	31,257	15,101	17,081	44.2%	24,700	-20.3%
Insurance - Property, AL, GL, WC	2,816	2,816	2,816	2,112	2,816	0.0%	2,816	0.0%
Maintenance & Rentals	2,705	5,800	5,800	2,686	3,186	114.4%	4,165	-28.2%
Utilities	3,131	3,300	3,300	3,782	4,446	5.4%	4,750	43.9%
Contractual Services & Projects	3,943	7,500	37,500	20,858	20,858	851.1%	37,500	400.0%
General Supplies	14,136	15,600	15,600	8,968	10,968	10.4%	15,600	0.0%
Materials & Equipment	2,519	5,500	5,500	243	243	118.3%	350	-93.6%
Special Current Charges	540,059	641,000	636,900	476,807	526,807	17.9%	595,000	-7.2%
ACCOUNTING	<u>\$ 1,323,322</u>	<u>\$ 1,519,776</u>	<u>\$ 1,545,676</u>	<u>\$ 1,117,878</u>	<u>\$ 1,291,047</u>	16.8%	<u>\$ 1,524,641</u>	0.3%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 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 works closely with the Disadvantaged Business Enterprise-Small Business Opportunity Program to encourage the growth of small businesses owned and operated by socially or economically disadvantaged persons. 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; disposal of surplus property; providing centralized procurement of 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	2023 - 2024 Actual	2024 - 2025 Estimated	2025 – 2026 Estimated
Purchase orders processed	2,896	2,800	3,073
Processed requisitions	3,081	2,600	
Sent out RFP*/public/in house bids	32	40	40

* In 2022 - 2023 13 State of Louisiana contracts and 6 piggyback contracts were utilized in lieu of city issued bids and Request for Proposals.

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 – 2025	Adjusted Budget 2024 – 2025	Budget 2025 – 2026
Full-Time	5	5	5	5

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 02 FINANCE								
DIV: 03 PURCHASING								
Salaries/ Wages/ OT	\$ 209,164	\$ 224,600	\$ 224,600	\$ 175,732	\$ 210,878	7.4%	\$ 228,900	1.9%
Fringe Benefits	101,298	108,900	108,900	78,726	94,471	7.5%	107,400	-1.4%
General Operating Services	3,910	3,700	2,900	2,841	3,001	-25.8%	3,900	5.4%
Insurance - Property, AL, GL, WC	13,848	13,848	13,848	10,386	13,848	0.0%	13,848	0.0%
Maintenance & Rentals	1,562	2,650	2,650	523	1,073	69.7%	2,000	-24.5%
Utilities	1,383	1,200	1,200	1,571	2,071	-13.2%	2,200	83.3%
Contractual Services & Projects	8,280	6,000	6,000	7,605	8,445	-27.5%	8,500	41.7%
General Supplies	2,175	3,680	4,480	2,278	2,878	106.0%	3,680	0.0%
Materials & Equipment	2,024	2,100	2,100	117	117	3.8%	2,100	0.0%
Special Current Charges	-	-	-	53	53	N/A	100	N/A
PURCHASING	343,644	366,678	366,678	\$ 279,832	\$ 336,835	6.7%	\$ 372,628	1.6%
FINANCE DEPARTMENT	\$ 2,101,749	\$ 2,362,932	\$ 2,362,932	\$ 1,746,031	\$ 2,055,970	12.4%	\$ 2,361,947	0.0%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET

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

GOAL MISSION STATEMENT:

The Human Resources Department creates, encourages, and maintains a working environment that strives to promote a harmonious, high-performing, diverse work force to meet the City's growing needs. The Department achieves this by being a knowledgeable, approachable, professional resource in providing quality services in the areas of employee relations, benefits, recruitment and retention, organizational development, compensation, and human resource information management. The Department develops and communicates sound policies and procedures that balance the needs of employees and the needs of the city while ensuring compliance with federal and state law. The Department provides strategic leadership, modeling excellence, honesty, integrity, and teamwork.

FUNCTION DESCRIPTION:

The Human Resources Department provides personnel administration, recruitment, and training services, maintains employment records, and administers the Personnel Policies and Employee Benefit Programs.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Applications received	610	700	750
New hires	132	233	230

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 – 2025	Budget 2025 – 2026
Full-Time	4	4	4	4
Part-Time	1	1	1	1

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 03 HUMAN RESOURCES								
Salaries/ Wages/ OT	\$ 280,167	\$ 307,000	\$ 307,000	\$ 220,442	\$ 264,530	9.6%	\$ 308,000	0.3%
Fringe Benefits	99,971	112,500	112,500	75,556	90,667	12.5%	107,400	-4.5%
General Operating Services	4,625	13,700	13,700	4,920	5,670	196.2%	10,270	-25.0%
Insurance - Property, AL, GL, WC	1,480	1,480	1,480	1,110	1,480	0.0%	1,480	0.0%
Maintenance & Rentals	2,797	3,240	3,240	469	699	15.8%	3,040	-6.2%
Utilities	1,378	1,500	1,500	993	1,693	8.9%	1,700	13.3%
Contractual Services & Projects	7,490	30,000	30,000	5,168	7,168	300.5%	20,000	-33.3%
General Supplies	8,292	23,500	23,500	12,136	14,536	183.4%	23,250	-1.1%
Automotive Supplies & Gasoline	1,524	2,300	2,300	1,086	1,286	50.9%	1,800	-21.7%
Materials & Equipment	2,640	5,000	5,000	4,709	4,709	89.4%	1,000	-80.0%
Special Current Charges	4,038	10,100	10,100	1,370	4,370	150.1%	10,100	0.0%
HUMAN RESOURCES DEPT	\$ 414,402	\$ 510,320	\$ 510,320	\$ 327,959	\$ 396,808	23.1%	\$ 488,040	-4.4%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

The mission of the Lake Charles Fire Department is to preserve life, property and environment by responding to requests for assistance, both emergency and non-emergency situations. This is accomplished through training, public education, inspection, and quality assurance. The Department delivers these services in a manner that reflects pride and respect for the community.

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 with the Calcasieu Parish Police Jury.

Fire Department Divisions:

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

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 – 2025	Budget 2025 – 2026
Full-Time	182	182	182	182

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 04 FIRE DEPARTMENT								
Salaries/ Wages	\$ 8,280,787	\$ 10,893,800	\$ 10,893,800	\$ 6,657,795	\$ 8,634,870	31.6%	\$ 11,441,080	5.0%
Overtime	2,832,079	1,265,500	1,265,500	2,544,429	3,097,931	-55.3%	1,291,500	2.1%
Retirement Contributions	2,927,241	3,750,000	3,750,000	2,507,831	3,059,070	28.1%	3,951,000	5.4%
Other Fringe Benefits	1,839,281	2,386,325	2,022,627	1,560,726	1,698,956	29.7%	2,589,270	8.5%
General Operating Services	14,437	27,870	28,870	11,175	12,822	93.0%	20,570	-26.2%
Insurance - Property, AL, GL, WC	984,939	989,584	989,584	758,493	990,689	0.5%	989,584	0.0%
Maintenance & Rentals	# 747,854	877,000	952,375	597,085	645,790	17.3%	905,300	3.2%
Utilities	242,753	316,000	316,120	247,592	297,110	30.2%	316,300	0.1%
Contractual Services & Projects	770,598	707,050	710,680	539,167	636,901	-8.2%	701,000	-0.9%
General Supplies	79,025	151,950	153,550	65,508	88,492	92.3%	146,400	-3.7%
Automotive Supplies & Gasoline	278,151	392,000	391,400	159,342	218,625	40.9%	339,300	-13.4%
Materials & Equipment	507,293	722,600	724,962	333,101	423,365	42.4%	703,972	-2.6%
Major Acquisitions & Improvements	652,197	760,000	674,888	367,626	453,369	16.5%	822,000	8.2%
Special Current Charges	36,877	26,200	27,825	10,720	12,339	-29.0%	22,500	-14.1%
Interfund Transfers	-	-	-	-	-	N/A	-	N/A
FIRE DEPARTMENT	\$ 20,193,512	\$ 23,265,879	\$ 22,902,181	\$ 16,360,590	\$ 20,270,329	15.2%	\$ 24,239,776	4.2%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET

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

GOAL MISSION STATEMENT:

The members of the Lake Charles Fire Department are committed to being prepared for duty, serving the community and to strive for professional excellence. The Department is devoted to the P.R.I.D.E. values in their interactions with co-workers and citizens: Professionalism – In application, appearance and attitude; Responsibility and Accountability – Professionally, personally and fiscally responsible for their actions; Integrity – Committed to honesty and fairness; Diversity – Open-minded and responsive to the uniqueness of their community without regard to age, gender, religion or ethnicity; Educational Excellence – Promote a sense of value in higher education.

*ISO Rating: "ISO" stands for the Insurance Services Office; the private corporation that evaluates communities in the state of Louisiana is called PIAL (Property Insurance Association of Louisiana). For the fire service, the ISO uses the Public Protection Classification (PPCTM) program, in which the ISO conducts periodic audits of every fire department in the United States on a constantly rotating basis, every 5 years. Every audit results in a rating from 1 to 10 for the audited department; this is known as the department's PPC number. A rating of 1 is the best; 10 is the worst. Insurance companies use this rating to determine proper insurance rates for structures in the fire district. The current ISO rating for the City of Lake Charles is 2.

FUNCTION DESCRIPTION:

This division is the administration component of the Fire Department.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Fire reports	4,890	5,001	4,957

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024- 2025	Adjusted Budget 2024 – 2025	Budget 2025 - 2026
Full-Time	5	5	5	5

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 04 FIRE DEPARTMENT								
DIV: 01 ADMINISTRATION								
Salaries/ Wages/ OT	\$ 281,556	\$ 287,600	\$ 287,600	\$ 213,094	\$ 255,713	2.1%	\$ 307,180	6.8%
Fringe Benefits	134,403	152,100	152,100	98,701	119,950	13.2%	157,500	3.6%
General Operating Services	8,831	18,870	18,870	6,011	6,651	113.7%	11,370	-39.7%
Insurance - Property, AL, GL, WC	70,392	70,392	70,392	52,794	70,392	0.0%	70,392	0.0%
Maintenance & Rentals	3,117	6,500	12,875	6,190	9,940	313.1%	12,800	96.9%
Utilities	188,814	242,200	219,100	176,575	211,890	16.0%	219,100	-9.5%
Contractual Services & Projects	18,159	4,000	4,250	1,700	2,550	-76.6%	4,300	7.5%
General Supplies	3,566	5,450	7,050	1,540	2,165	97.7%	4,700	-13.8%
Auto Supplies & Gasoline	2,069	4,500	3,900	1,286	2,686	0.0%	3,300	-26.7%
Materials & Equipment	2,646	7,700	10,350	4,619	6,249	0.0%	9,200	19.5%
Special Current Charges	914	700	1,725	1,493	1,568	0.0%	1,500	114.3%
FIRE ADMINISTRATION	\$ 714,467	\$ 800,012	\$ 788,212	\$ 564,003	\$ 689,754	10.3%	\$ 801,342	0.2%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET

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

GOAL MISSION STATEMENT:

The mission of the Lake Charles Fire Department is to preserve life, property and environment by responding to requests for assistance, both emergency and non-emergency situations. This is accomplished through training, public education, inspection, and quality assurance. The Department will deliver these services in a manner that reflects pride and respect for the community.

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 services, 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	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Calls for service	5,034	6,532	5,783

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 - 2025	Budget 2025 - 2026
Full-Time	161	161	161	161

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 04 FIRE DEPARTMENT								
DIV: 02 FIRE SUPPRESSION								
Salaries/ Wages	\$ 6,022,355	\$ 8,510,800	\$ 8,510,800	\$ 5,591,029	\$ 6,709,235	41.3%	\$ 8,722,900	2.5%
Overtime	2,563,753	1,000,000	1,000,000	2,720,892	3,265,070	-61.0%	1,000,000	0.0%
Fringe Benefits	3,747,024	5,074,520	5,074,520	3,322,326	3,990,127	35.4%	5,233,420	3.1%
General Operating Services	3,002	4,000	5,000	3,151	3,151	66.6%	4,200	5.0%
Insurance - Property, AL, GL, WC	731,852	736,156	736,156	558,147	736,156	0.6%	736,156	0.0%
Maintenance & Rentals	650,755	803,000	780,700	537,119	571,319	20.0%	822,000	2.4%
Utilities	28,017	28,500	46,500	34,542	41,450	66.0%	46,900	64.6%
Contractual Services & Projects	676,191	622,950	623,180	468,779	551,926	-7.8%	616,500	-1.0%
General Supplies	62,269	128,000	125,000	58,921	80,271	100.7%	121,500	-5.1%
Automotive Supplies & Gasoline	227,414	318,200	318,200	127,355	174,864	39.9%	263,200	-17.3%
Materials & Equipment	471,904	602,000	616,002	268,079	344,633	30.5%	551,500	-8.4%
Major Acquisitions & Improvements	652,197	510,000	427,968	196,140	196,140	-34.4%	732,000	43.5%
Special Current Charges	35,670	25,000	25,000	8,139	9,139	-29.9%	20,000	-20.0%
Interfund Transfers	-	34,283	34,283	-	-	N/A	-	-100.0%
FIRE SUPPRESSION	\$ 15,872,403	\$ 18,397,409	\$ 18,323,309	\$ 13,894,619	\$ 16,673,481	15.4%	\$ 18,870,276	2.6%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

The mission of the Lake Charles Fire Department is to preserve life, property and environment by responding to requests for assistance, both emergency and non-emergency situations. This is accomplished through training, public education, inspection, and quality assurance. The Department will deliver these services in a manner that reflects pride and respect for the community.

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	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Fire Reports	773	802	845
Calls for service	728	815	856

AUTHORIZED PERSONNEL:

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

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 04 FIRE DEPARTMENT								
DIV: 03 CAJUN COUNTRY								
Salaries/ Wages	\$ 733,158	\$ 815,200	\$ 815,200	\$ 135,034	\$ 162,041	11.2%	\$ 835,000	2.4%
Overtime	453,407	200,000	200,000	171,598	205,918	-55.9%	200,000	0.0%
Fringe Benefits	459,287	509,750	509,750	89,412	107,294	11.0%	493,850	-3.1%
Insurance - Property, AL, GL, WC	104,971	105,312	105,312	89,259	106,417	0.3%	105,312	0.0%
Maintenance & Rentals	81,157	42,000	97,300	22,166	26,599	19.9%	38,000	-9.5%
Utilities	19,195	35,500	31,600	19,946	23,935	64.6%	31,300	-11.8%
Contractual Services & Projects	10,422	12,100	22,800	13,631	16,357	118.8%	14,900	23.1%
General Supplies	2,746	5,000	5,000	1,177	1,412	82.1%	5,400	8.0%
Automotive Supplies & Gasoline	25,881	35,300	35,300	15,815	18,978	36.4%	38,300	8.5%
Materials & Equipment	5,448	42,700	36,700	20,141	24,169	573.6%	42,000	-1.6%
CAJUN COUNTRY	<u>\$ 1,895,672</u>	<u>\$ 1,802,862</u>	<u>\$ 1,858,962</u>	<u>\$ 578,179</u>	<u>\$ 693,120</u>	-1.9%	<u>\$ 1,804,062</u>	0.1%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025– 2026 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

Members of the Lake Charles Fire Department always strive to be leaders in the fire and life safety services. They work and train to maintain aggressive, offensive firefighting tactics and to establish a strong community relations program, particularly in the areas of fire prevention, public education and emergency preparedness. A safe, healthy and diverse workplace that is open to change is promoted throughout the Department.

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, Fire Prevention, Accelerant Detection K9 Division and the Planning and Research Division.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Code inspections	2,144	1,950	2,175
Fire Stations in City Limits	8	8	8
Fire Stations outside City Limits	3	3	3

*The data provided represents a twelve-month time period from January to December.

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 - 2025	Budget 2025 – 2026
Full-Time	16	16	16	16

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 04 FIRE DEPARTMENT								
DIV: 04 FIRE SUPPORT								
Salaries/ Wages	\$ 964,912	\$ 1,285,700	\$ 1,285,700	\$ 838,907	\$ 1,006,688	33.2%	\$ 1,577,500	22.7%
Overtime	81,271	75,000	75,000	106,780	128,136	-7.7%	90,000	20.0%
Fringe Benefits	543,070	714,825	714,825	446,505	540,655	31.6%	655,500	-8.3%
General Operating Services	2,604	5,000	5,000	2,013	3,020	92.0%	5,000	0.0%
Insurance - Property, AL, GL, WC	77,724	77,724	77,724	58,293	77,724	0.0%	77,724	0.0%
Maintenance & Rentals	12,825	25,500	61,500	31,610	37,932	379.5%	32,500	27.5%
Utilities	6,727	9,800	18,920	16,529	19,835	181.3%	19,000	93.9%
Contractual Services & Projects	65,826	68,000	60,450	55,057	66,068	-8.2%	65,300	-4.0%
General Supplies	10,444	13,500	16,500	3,870	4,644	58.0%	14,800	9.6%
Automotive Supplies & Gasoline	22,787	34,000	34,000	14,886	22,097	49.2%	34,500	1.5%
Materials & Equipment	27,299	70,200	61,910	40,262	48,314	126.8%	101,272	44.3%
Major Acquisitions & Improvements	-	250,000	246,920	171,486	257,229	N/A	90,000	-64.0%
Special Current Charges	293	500	1,100	1,088	1,632	275.4%	1,000	100.0%
FIRE SUPPORT	<u>1,815,782</u>	<u>2,629,749</u>	<u>2,659,549</u>	<u>\$ 1,787,286</u>	<u>\$ 2,213,974</u>	46.5%	<u>\$ 2,764,096</u>	5.1%
FIRE DEPARTMENT	<u>\$ 20,298,324</u>	<u>\$ 23,630,032</u>	<u>\$ 23,630,032</u>	<u>\$ 16,824,087</u>	<u>\$ 20,270,329</u>	16.4%	<u>\$ 24,239,776</u>	2.6%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

FUND: 001 GENERAL FUND
DEPARTMENT: 05 POLICE
DIVISION:

GOAL MISSION STATEMENT:

To serve all people within the jurisdiction of the City of Lake Charles 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 they serve; to investigate problems and seek solutions; and to build and maintain public trust by holding themselves 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 to maintain the peace of the City.

Police Department Divisions:

Police Administration
Police Service

AUTHORIZED PERSONNEL: (does not include Police Hiring Grant)

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 - 2025	Budget 2025 - 2026
Full-Time	188	188	188	188

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 05 POLICE								
Salaries/ Wages	\$ 9,341,481	\$ 10,936,900	\$ 10,936,900	\$ 7,479,320	\$ 8,937,413	17.1%	\$ 11,889,600	8.7%
Overtime	2,408,879	975,500	975,500	2,179,210	2,615,052	-59.5%	975,500	0.0%
Retirement contributions	3,266,422	3,655,000	3,655,000	2,675,389	3,126,840	11.9%	4,317,000	18.1%
Other Fringe Benefits	2,268,831	2,327,500	2,271,080	1,696,849	2,298,349	2.6%	2,030,380	-12.8%
General Operating Services	49,672	63,650	79,751	41,270	45,797	28.1%	61,700	-3.1%
Insurance - Property, AL, GL, WC	1,459,843	1,467,076	1,467,076	1,108,957	1,473,316	0.5%	1,467,076	0.0%
Maintenance & Rentals	764,456	678,300	903,670	812,943	971,519	-11.3%	628,130	-7.4%
Utilities	136,838	343,800	345,200	262,077	314,493	151.2%	424,400	23.4%
Contractual Services & Projects	470,855	331,900	344,001	306,087	367,304	-29.5%	504,700	52.1%
General Supplies	77,155	101,200	102,154	65,222	78,267	31.2%	110,000	8.7%
Automotive Supplies & Gasoline	528,804	631,100	633,600	394,044	472,853	19.3%	559,100	-11.4%
Materials & Equipment	1,177,994	1,202,800	1,137,374	580,154	696,025	2.1%	1,256,300	4.4%
Major Acquisitions & Improvements	1,011,023	1,069,000	869,000	805,663	805,663	5.7%	939,000	-12.2%
Special Current Charges	391,148	578,300	578,300	452,569	543,078	47.8%	543,250	-6.1%
POLICE DEPARTMENT	\$ 23,353,401	\$ 24,362,026	\$ 24,298,606	\$ 18,859,754	\$ 22,745,969	4.3%	\$ 25,706,136	5.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

To serve all people within the jurisdiction of the City of Lake Charles 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 they serve; to investigate problems and seek solutions; and to build and maintain public trust by holding themselves 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	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Calls for service	104,483	95,000	100,000
Administrative Investigations	55	78	70
Crime Clearance Rate (Rape & Homicide only)			
Homicide	100%	100%	100%
Rape	52%	60%	60%

AUTHORIZED PERSONNEL: (does not include Police Hiring Grant)

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 - 2025	Budget 2025 - 2026
Full-Time	5	5	5	5

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 05 POLICE								
DIV: 01 ADMINISTRATION								
Salaries/ Wages/ OT	\$ 579,647	\$ 546,900	\$ 546,900	\$ 435,143	\$ 522,172	-5.6%	\$ 538,100	-1.6%
Fringe Benefits	245,142	284,300	284,300	205,134	246,475	16.0%	263,900	-7.2%
General Operating Services	28,936	36,650	37,751	20,635	24,762	26.7%	34,700	-5.3%
Insurance - Property, AL, GL, WC	255,692	255,692	255,692	191,769	255,692	0.0%	255,692	0.0%
Maintenance & Rentals	61,282	25,300	30,170	27,337	32,804	-58.7%	25,300	0.0%
Utilities	121,239	148,500	148,500	108,158	129,790	22.5%	173,000	16.5%
Contractual Services & Projects	38,847	20,000	20,000	33,407	40,088	-48.5%	22,000	10.0%
General Supplies	12,883	20,700	15,454	8,959	10,751	60.7%	19,500	-5.8%
Materials & Equipment	800	1,800	2,375	800	800	125.0%	1,800	0.0%
Major Acquisitions & Improvements	-	-	-	-	-	N/A	-	N/A
Special Current Charges	-	300	300	25	25	N/A	250	-16.7%
ADMINISTRATION	<u>\$ 1,344,468</u>	<u>\$ 1,340,142</u>	<u>\$ 1,341,442</u>	<u>\$ 1,031,367</u>	<u>\$ 1,263,359</u>	-0.3%	<u>\$ 1,334,242</u>	-0.4%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET

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

GOAL MISSION STATEMENT:

To serve all people within the jurisdiction of the City of Lake Charles 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 they serve; to investigate problems and seek solutions; and to build and maintain public trust by holding themselves 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" consists of 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" consists of 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 unit 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	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Calls for service	104,483	95,000	100,000
Arrests	1,709	1,300	1,500
Citations	5,624	4,000	4,500

AUTHORIZED PERSONNEL: (does not include Police Hiring Grant)

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 – 2025	Budget 2025 - 2026
Full-Time	183	183	183	183

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 05 POLICE								
DIV: 02 POLICE SERVICE								
Salaries/ Wages	\$ 8,763,027	\$ 11,078,000	\$ 11,078,000	\$ 7,044,177	\$ 8,415,241	26.4%	\$ 11,352,000	2.5%
Overtime	2,407,686	975,000	975,000	2,179,210	2,615,052	-59.5%	975,000	0.0%
Retirement	3,255,774	4,112,000	4,112,000	2,605,700	3,126,840	26.3%	3,611,000	-12.2%
Fringe Benefits	2,034,337	2,362,400	2,369,400	1,658,662	2,051,874	16.1%	2,472,480	4.7%
General Operating Services	20,736	27,000	42,000	20,635	21,035	30.2%	27,000	0.0%
Insurance - Property, AL, GL, WC	1,204,151	1,211,384	1,211,384	917,188	1,217,624	0.6%	1,211,384	0.0%
Maintenance & Rentals	703,174	653,000	873,500	785,606	938,715	-7.1%	602,830	-7.7%
Utilities	15,599	195,300	196,700	153,919	184,703	1152.0%	251,400	28.7%
Contractual Services & Projects	432,008	311,900	324,001	272,680	327,216	-27.8%	482,700	54.8%
General Supplies	64,272	80,500	86,700	56,263	67,516	25.2%	90,500	12.4%
Automotive Supplies & Gasoline	528,804	631,100	633,600	394,044	472,853	19.3%	559,100	-11.4%
Materials & Equipment	1,177,192	1,201,000	1,134,999	579,354	695,225	2.0%	1,254,500	4.5%
Major Acquisitions & Improvements	1,011,023	1,069,000	869,000	805,663	805,663	5.7%	939,000	-12.2%
Special Current Charges	391,148	578,000	578,000	452,544	543,053	47.8%	543,000	-6.1%
POLICE SERVICE	22,008,931	24,485,584	24,484,284	\$ 17,925,645	\$ 21,482,610	11.3%	\$ 24,371,894	-0.5%
 POLICE DEPARTMENT	 \$ 23,353,399	 \$ 25,825,726	 \$ 25,825,726	 \$ 18,957,012	 \$ 22,745,969	 10.6%	 \$ 25,706,136	 -0.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

To ensure the highest quality of services are provided to the residents of the City of Lake Charles in the maintenance of public infrastructure and the carrying out of services as provided by the divisions as outlined below.

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 Department Divisions:

Administration

Streets

Solid Waste-Trash Collection

Solid Waste General

Engineering

Vehicle Maintenance

Building Maintenance

Communication & Traffic

Grounds Maintenance

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

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 – 2025	Budget 2025 – 2026
Full-Time	159	159	160	160
Part-Time	17	18	17	17

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 06 PUBLIC WORKS								
Salaries/ Wages	\$ 5,140,938	\$ 6,651,500	\$ 6,427,647	\$ 4,363,368	\$ 5,305,067	29.4%	\$ 6,976,300	4.9%
Overtime	462,714	305,500	305,500	535,074	708,437	-34.0%	339,700	11.2%
Retirement contributions	749,093	991,800	991,800	645,383	816,848	32.4%	902,300	-9.0%
Other Fringe Benefits	1,552,792	2,207,630	2,114,390	1,382,342	1,764,907	42.2%	2,318,580	5.0%
General Operating Services	22,127	69,895	63,526	29,994	36,098	215.9%	60,225	-13.8%
Insurance - Property, AL, GL, WC	1,644,699	1,643,324	1,643,324	1,234,449	1,945,124	-0.1%	1,645,272	0.1%
Maintenance & Rentals	507,554	593,905	618,627	319,902	477,480	17.0%	614,872	3.5%
Utilities	2,010,734	2,174,100	2,179,400	1,751,700	2,112,001	8.1%	2,169,600	-0.2%
Contractual Services & Projects	2,560,554	3,368,350	3,379,750	2,025,339	2,623,331	31.5%	3,345,500	-0.7%
General Supplies	448,827	712,465	692,218	337,782	424,136	58.7%	689,028	-3.3%
Automotive Supplies & Gasoline	1,246,267	1,156,500	1,152,300	887,525	1,297,154	-7.2%	1,077,250	-6.9%
Materials & Equipment	527,799	756,450	737,521	410,518	543,633	43.3%	656,790	-13.2%
Major Acquisitions & Improvements	2,408,589	2,512,800	2,572,856	2,481,099	3,339,140	4.3%	2,318,472	-7.7%
Special Current Charges	102,619	143,250	144,450	56,111	68,893	39.6%	119,000	-16.9%
PUBLIC WORKS DEPARTMENT	\$ 19,385,306	\$ 23,287,469	\$ 22,976,176	\$ 16,460,586	\$ 21,401,500	20.1%	\$ 23,232,889	-0.2%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 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. This includes, but is not limited to, the City Engineering functions and other government agencies such as Gravity Drainage, Calcasieu Parish Police Jury, and the Louisiana Department of Transportation & Development.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024- 2025 Estimated	2025 - 2026 Estimated
Work orders completed*	75,222	76,706	75,279

*Includes all Divisions

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 -2025	Adjusted Budget 2024 – 2025	Budget 2025 – 2026
Full-Time	12	12	12	12
Part-Time	1	1	1	1

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND				\$ -				
DEPT: 06 PUBLIC WORKS								
DIV: 01 ADMINISTRATION								
Salaries/ Wages/ OT	\$ 690,629	\$ 744,500	\$ 744,500	\$ 554,858	\$ 665,830	7.8%	\$ 765,800	2.9%
Fringe Benefits	269,306	285,300	285,300	211,965	254,316	5.9%	305,460	7.1%
General Operating Services	3,243	28,300	27,300	14,300	17,059	772.6%	27,000	-4.6%
Insurance - Property, AL, GL, WC	211,656	211,656	211,656	158,742	211,656	0.0%	211,656	0.0%
Maintenance & Rentals	17,349	20,325	18,125	12,878	15,454	17.2%	16,750	-17.6%
Utilities	13,723	26,100	30,200	23,624	28,349	90.2%	29,600	13.4%
Contractual Services & Projects	45,253	74,600	78,700	58,748	70,498	64.9%	59,800	-19.8%
General Supplies	11,211	18,100	15,025	6,403	7,684	61.4%	13,550	-25.1%
Automotive Supplies & Gasoline	9,892	10,500	10,500	8,430	10,116	6.1%	10,500	0.0%
Materials & Equipment	51,980	27,200	25,275	22,467	26,168	-47.7%	21,400	-21.3%
Major Acquisitions & Improvements	8,500	-	-	-	-	-100.0%	-	N/A
Special Current Charges	9,630	19,500	19,500	8,200	9,840	102.5%	19,500	0.0%
ADMINISTRATION	<u>\$ 1,342,372</u>	<u>\$ 1,466,081</u>	<u>\$ 1,466,081</u>	<u>\$ 1,080,615</u>	<u>\$ 1,316,970</u>	9.2%	<u>\$ 1,481,016</u>	1.0%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 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. Trees and low-hanging limbs in the right-of-ways are also budgeted and maintained in the Streets Division. This budget also includes the cost of decorative street lighting.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Work orders completed (includes Trees/Limbs)	350	400	852
Work orders completed-drainage	1,700	1,750	859
Storm Sewers maintenance (miles)*	425	425	425

*No updated information on miles from new annexations at this time.

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 - 2025	Budget 2025 - 2026
Full-Time	25	25	25	25
Part-Time	3	2	2	2

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 06 PUBLIC WORKS								
DIV: 02 STREETS								
Salaries/ Wages/ OT	\$ 972,647	\$ 1,114,000	\$ 1,114,000	\$ 379,230	\$ 455,076	14.5%	\$ 1,121,200	0.6%
Fringe Benefits	412,933	485,400	485,400	286,244	343,113	17.5%	493,700	1.7%
General Operating Services	1,017	1,475	2,475	2,704	3,245	45.0%	3,725	152.5%
Insurance - Property, AL, GL, WC	295,540	295,540	295,540	221,655	295,540	0.0%	295,540	0.0%
Maintenance & Rentals	15,566	53,850	53,850	25,444	30,533	245.9%	43,850	-18.6%
Utilities	1,886,329	2,008,000	2,008,000	1,635,220	1,962,264	6.5%	2,004,500	-0.2%
Contractual Services & Projects	463,093	629,800	629,800	414,139	496,967	36.0%	587,050	-6.8%
General Supplies	239,173	409,650	408,650	189,477	227,372	71.3%	403,300	-1.6%
Automotive Supplies & Gasoline	57,863	51,800	51,800	53,436	64,123	-10.5%	55,800	7.7%
Materials & Equipment	33,576	62,400	61,916	27,509	33,011	85.8%	52,100	-16.5%
Major Acquisitions & Improvements	495,126	364,500	364,984	416,203	416,203	-26.4%	410,500	12.6%
Special Current Charges	1,717	2,500	2,500	1,260	1,512	45.6%	2,500	0.0%
STREETS	\$ 4,874,580	\$ 5,478,915	\$ 5,478,915	\$ 3,652,521	\$ 4,328,959	12.4%	\$ 5,473,765	-0.1%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET

FUND: 001 GENERAL FUND
DEPARTMENT: 06 PUBLIC WORKS
DIVISION: 03 SOLID WASTE - TRASH

GOAL MISSION STATEMENT:

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

FUNCTION DESCRIPTION:

The primary function of the Solid Waste (Trash) Division is the collection of trash, which consists of brush, debris, and other residential waste not handled by the automated garbage system. These items are collected from City residences once a week and delivered to the disposal sites. There are nine trash routes that run four (4) days per week, which average approximately 953 homes per route.

Included in the disposal sites is the City-owned Incinerator (Wood Waste Processing Facility). This Division also operates all recycling collection sites, as well as having a roving recycling truck at various locations throughout the City.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Tons incinerated	1,745	3,000	3,200
Tons trash collected	7,394	10,000	10,000
Team Green Recycling Tons	257	300	350

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 - 2025	Budget 2025 - 2026
Full-Time	28	28	28	28
Part-Time	9	8	8	8

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 06 PUBLIC WORKS								
DIV: 03 TRASH COLLECTION								
Salaries/ Wages/ OT	\$ 865,292	\$ 1,225,500	\$ 1,225,500	\$ 710,178	\$ 852,214	41.6%	\$ 1,208,100	-1.4%
Fringe Benefits	361,296	569,620	569,620	305,995	366,834	57.7%	568,820	-0.1%
General Operating Services	61	2,140	2,640	2,395	2,874	3408.2%	2,900	35.5%
Insurance - Property, AL, GL, WC	317,984	317,984	317,984	238,496	556,480	0.0%	317,984	0.0%
Maintenance & Rentals	63,239	70,750	70,250	39,257	47,108	11.9%	90,550	28.0%
Utilities	11,631	14,700	14,700	7,708	9,228	26.4%	11,700	-20.4%
Contractual Services & Projects	382,353	516,500	516,500	302,939	363,527	35.1%	498,000	-3.6%
General Supplies	7,152	9,990	8,790	2,111	2,533	39.7%	7,000	-29.9%
Automotive Supplies & Gasoline	201,090	203,500	203,500	174,730	233,730	1.2%	208,500	2.5%
Materials & Equipment	33,696	42,360	42,360	27,630	33,156	25.7%	42,310	-0.1%
Major Acquisitions & Improvements	352,978	490,000	510,682	398,144	468,144	38.8%	267,000	-45.5%
Special Current Charges	19,763	45,800	47,000	27,164	32,597	131.7%	47,000	2.6%
TRASH COLLECTION	<u>\$ 2,616,535</u>	<u>\$ 3,508,844</u>	<u>\$ 3,508,844</u>	<u>\$ 2,236,747</u>	<u>\$ 2,968,425</u>	34.1%	<u>\$ 3,269,864</u>	-6.8%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET

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

GOAL MISSION STATEMENT:

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

FUNCTION DESCRIPTION:

The Solid Waste (Garbage) Division includes the cost of operation of the City's automated garbage collection service, including related equipment costs, contractual costs of waste disposal, and expenses of transportation to disposal sites. Its primary function is the collection of garbage from City residences once a week and delivery of the items to the dump sites. There are nine routes that run four (4) days per week, which average 953 homes per route.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Tons garbage collected	22,860	25,000	26,500
Work orders completed	5,037	7,000	7,100

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 – 2025	Budget 2025 - 2026
Full-Time	14	14	14	14

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 06 PUBLIC WORKS								
DIV: 04 SOLID WASTE-GENERAL								
Salaries/ Wages/ OT	\$ 687,081	\$ 681,200	\$ 681,200	\$ 510,650	\$ 612,780	-0.9%	\$ 684,400	0.5%
Fringe Benefits	246,258	286,700	285,900	179,820	215,744	16.4%	283,000	-1.3%
General Operating Services	989	1,400	3,500	3,327	3,992	41.6%	3,550	153.6%
Insurance - Property, AL, GL, WC	249,144	249,144	249,144	186,858	249,144	0.0%	249,144	0.0%
Maintenance & Rentals	126,890	148,200	148,200	57,556	69,067	16.8%	155,200	4.7%
Utilities	7,263	9,500	9,500	5,820	6,962	30.8%	9,400	-1.1%
Contractual Services & Projects	1,385,698	1,550,200	1,550,200	974,142	1,168,970	11.9%	1,626,800	4.9%
General Supplies	6,208	25,525	24,225	6,752	8,102	311.2%	22,900	-10.3%
Automotive Supplies & Gasoline	482,581	388,000	388,000	324,676	389,611	-19.6%	338,000	-12.9%
Materials & Equipment	161,304	360,050	360,050	198,670	238,404	123.2%	330,450	-8.2%
Major Acquisitions & Improvements	615,754	647,000	647,000	644,982	644,982	5.1%	640,000	-1.1%
Special Current Charges	1,682	1,500	1,500	1,432	1,718	-10.8%	1,500	0.0%
SOLID WASTE-GENERAL	<u>\$ 3,970,852</u>	<u>\$ 4,348,419</u>	<u>\$ 4,348,419</u>	<u>\$ 3,094,685</u>	<u>\$ 3,609,476</u>	9.5%	<u>\$ 4,344,344</u>	-0.1%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET

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

GOAL MISSION STATEMENT:

To provide quality repairs and maintenance at the most economical cost to sustain the City's fleet of vehicles and off-road equipment and to provide these services in a professional, and courteous manner; to promote the reduction of idle time and improve fuel mileage through preventative maintenance; to provide information on technology advances in alternative fuels and vehicles.

FUNCTION DESCRIPTION:

The Vehicle Maintenance Division accounts for the operational costs to establish and maintain a high standard of performance and accountability for Public Works, Police, Recreation, and City Hall fleets. This includes vehicle and equipment repairs, parts, tire and fuel management, and vendor support to ensure the maximum readiness of the City of Lake Charles fleet.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Work orders	4,815	3,600	3,600
Vehicle/Equipment Intakes	66	57	55

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 – 2025	Budget 2025 - 2026
Full-Time	24	24	24	24
Part-Time	0	1	1	1

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 06 PUBLIC WORKS								
DIV: 05 VEHICLE MAINTENANCE								
Salaries/ Wages/ OT	\$ 998,851	\$ 1,121,000	\$ 1,121,000	\$ 698,550	\$ 838,260	12.2%	\$ 1,063,900	-5.1%
Fringe Benefits	392,746	477,700	472,700	267,757	321,308	21.6%	471,900	-1.2%
General Operating Services	10,758	21,000	12,300	2,351	2,821	95.2%	13,000	-38.1%
Insurance - Property, AL, GL, WC	119,908	119,908	119,908	89,931	107,917	0.0%	119,908	0.0%
Maintenance & Rentals	41,212	66,530	91,502	66,409	79,691	61.4%	85,202	28.1%
Utilities	34,941	42,000	42,000	31,271	37,525	20.2%	41,500	-1.2%
Contractual Services & Projects	16,258	34,200	40,000	35,838	43,006	110.4%	43,200	26.3%
General Supplies	15,933	32,700	24,778	9,774	11,729	105.2%	24,578	-24.8%
Automotive Supplies & Gasoline	79,505	83,750	77,750	46,449	55,739	5.3%	75,250	-10.1%
Materials & Equipment	48,303	73,250	58,830	43,712	52,454	51.6%	64,780	-11.6%
Major Acquisitions & Improvements	5,099	50,000	61,270	118,417	118,417	880.6%	120,000	140.0%
Special Current Charges	1,269	2,500	2,500	1,638	1,966	97.0%	2,500	0.0%
VEHICLE MAINTENANCE	<u>\$ 1,764,783</u>	<u>\$ 2,124,538</u>	<u>\$ 2,124,538</u>	<u>\$ 1,412,097</u>	<u>\$ 1,610,084</u>	20.4%	<u>\$ 2,125,718</u>	0.1%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET

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

GOAL MISSION STATEMENT:

To provide healthy, safe, and usable buildings and facilities through maintenance, repairs, as well as, completing 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 including carpentry, electrical, and painting for approximately 108 city facilities. This division also oversees the Building Services Division which maintains City Hall, 1911 Arts & Cultural Center, and Central School Arts & Humanities Center. Building Maintenance is in charge of installing and removing of the Holiday Décor in the City. 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	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Work orders completed	700	825	822

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 – 2025	Budget 2025 - 2026
Full-Time	14	14	14	14
Part-Time	0	1	1	1

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 06 PUBLIC WORKS								
DIV: 06 BUILDING MAINTENANCE								
Salaries/ Wages/ OT	\$ 410,148	\$ 639,000	\$ 639,000	\$ 345,469	\$ 414,563	55.8%	\$ 644,600	0.9%
Fringe Benefits	171,630	253,600	253,600	136,847	164,216	47.8%	256,600	1.2%
General Operating Services	1,873	2,950	2,950	398	478	57.5%	3,550	20.3%
Insurance - Property, AL, GL, WC	62,696	62,696	62,696	47,022	62,696	0.0%	62,696	0.0%
Maintenance & Rentals	9,487	13,460	16,260	6,541	7,849	41.9%	15,400	14.4%
Utilities	8,309	11,900	12,150	7,616	9,139	43.2%	11,900	0.0%
Contractual Services & Projects	1,296	500	2,200	1,355	1,612	-61.4%	2,500	400.0%
General Supplies	6,213	18,550	13,100	4,906	5,887	198.6%	14,450	-22.1%
Automotive Supplies & Gasoline	15,598	19,000	19,300	16,650	19,980	21.8%	19,350	1.8%
Materials & Equipment	25,792	26,100	26,500	12,869	15,443	1.2%	30,000	14.9%
Major Acquisitions & Improvements	-	-	-	-	-	N/A	135,000	N/A
Special Current Charges	1,076	1,500	1,500	351	421	39.4%	1,500	0.0%
BUILDING MAINTENANCE	\$ 714,118	\$ 1,049,256	\$ 1,049,256	\$ 580,024	\$ 702,284	46.9%	\$ 1,197,546	14.1%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 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	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Communications/work orders completed	160	102	172
Traffic/sign work completed	3,267	4,761	3,766
Traffic/signal work completed	602	507	345

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 - 2025	Budget 2025 - 2026
Full-Time	9	10	10	10
Part-Time	1	1	1	1

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 06 PUBLIC WORKS								
DIV: 07 COMMUNICATION & TRAFFIC								
Salaries/ Wages/ OT	\$ 378,725	\$ 463,200	\$ 463,200	\$ 264,679	\$ 382,314	22.3%	\$ 467,900	1.0%
Fringe Benefits	163,667	221,200	221,200	116,634	166,602	35.2%	223,000	0.8%
General Operating Services	403	4,000	4,000	671	716	892.6%	2,200	-45.0%
Insurance - Property, AL, GL, WC	289,103	287,728	287,728	217,744	289,676	-0.5%	289,676	0.7%
Maintenance & Rentals	15,450	32,200	32,200	7,306	14,194	108.4%	29,200	-9.3%
Utilities	40,689	49,500	49,500	33,399	45,031	21.7%	49,500	0.0%
Contractual Services & Projects	27,414	38,900	38,900	12,394	15,894	41.9%	33,500	-13.9%
General Supplies	112,075	137,300	137,300	88,147	99,387	22.5%	144,900	5.5%
Automotive Supplies & Gasoline	26,764	32,350	32,350	16,500	22,050	20.9%	27,250	-15.8%
Materials & Equipment	94,611	69,140	69,140	26,018	39,768	-26.9%	33,600	-51.4%
Major Acquisitions & Improvements	312,956	215,000	241,451	149,575	149,575	-31.3%	97,000	-54.9%
Special Current Charges	5,662	5,700	5,700	174	174	0.7%	5,250	-7.9%
COMMUNICATION & TRAFFIC	<u>\$ 1,467,519</u>	<u>\$ 1,556,218</u>	<u>\$ 1,556,218</u>	<u>\$ 933,241</u>	<u>\$ 1,225,381</u>	6.0%	<u>\$ 1,402,976</u>	-9.8%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET

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

GOAL MISSION STATEMENT:

To provide and maintain the aesthetic quality of the City. The Drainage area of the Division is to maintain the City's infrastructure drainage system.

FUNCTION DESCRIPTION:

The Grounds Maintenance/Beautification Division performs grounds maintenance functions such as mowing and landscape management. Its functions include seeding, fertilizing, mowing, grooming, trimming, flower beds, and grass cutting on medians, neutral grounds, city right-of-ways, boulevards, city-owned facilities and two (2) city-owned cemeteries. The Drainage system, consisting of approximately 425 miles, includes underground drainage, surface drainage, and open ditch drainage. These drainage systems are inspected on an annual basis. The City's Litter Abatement Program is accounted for in this division also.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Work orders completed	1,200	1,250	1,160
Letter Abatement Program			

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024– 2025	Budget 2025- 2026
Full-Time	30	30	30	30
Part-Time	4	4	3	3

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 06 PUBLIC WORKS								
DIV: 14 GROUNDS MAINTENANCE								
Salaries/ Wages/ OT	\$ 1,036,726	\$ 1,120,000	\$ 1,120,000	\$ 792,108	\$ 1,623,821	8.0%	\$ 1,150,500	2.7%
Fringe Benefits	432,803	525,300	525,300	337,733	692,353	21.4%	542,100	3.2%
General Operating Services	474	1,550	1,550	348	713	227.0%	1,050	-32.3%
Insurance - Property, AL, GL, WC	97,796	97,796	97,796	73,347	171,143	0.0%	97,796	0.0%
Maintenance & Rentals	217,022	185,740	185,940	103,730	212,647	-14.4%	176,320	-5.1%
Utilities	7,209	10,100	10,500	5,945	12,187	40.1%	8,000	-20.8%
Contractual Services & Projects	239,189	510,650	510,450	225,784	462,857	113.5%	485,650	-4.9%
General Supplies	49,850	57,400	57,100	29,632	60,746	15.1%	56,550	-1.5%
Automotive Supplies & Gasoline	368,310	361,000	362,500	242,142	496,391	-2.0%	337,000	-6.6%
Materials & Equipment	78,289	88,400	85,900	50,890	104,325	12.9%	79,000	-10.6%
Major Acquisitions & Improvements	618,176	706,300	707,200	713,510	1,501,551	14.3%	648,972	-8.1%
Special Current Charges	3,085	2,000	2,000	1,876	3,846	-35.2%	2,000	0.0%
GROUNDS MAINTENANCE	\$ 3,148,929	\$ 3,666,236	\$ 3,666,236	\$ 2,577,045	\$ 5,342,580	16.4%	\$ 3,584,938	-2.2%

CITY OF LAKE CHARLES
FISCAL YEAR 2025– 2026 ANNUAL BUDGET

FUND: 001 GENERAL FUND
DEPARTMENT: 06 PUBLIC WORKS
DIVISION: 15 ENGINEERING

GOAL MISSION STATEMENT:

To provide the residents of the City of Lake Charles, as well as other departments of the City, technical services in the design, development and maintenance of city-wide infrastructure, capital improvement projects and subdivision developments with the highest level of expertise in a timely and efficient manner.

FUNCTION DESCRIPTION

Design, assist, supervise and check designs of proposed projects; prepare engineering plans, cost estimates and specifications for construction projects; review designs by private professional engineers; review plans for City paving and storm drainage projects to determine work adjustment or relocation of utilities; interpret plans and specifications of contract work; review and make bid recommendations; direct studies of existing and proposed storm drainage, water, sewer, and road capabilities; provide information concerning location of existing utilities; supervise the utility permit program; perform preconstruction estimates on proposed City projects and maintain cost records during construction; maintain as-built plans; supervise maintenance of City maps, construction plans and related information; attend City Council and other public meetings to explain services and requirements, to solve problems, or to dispose of complaints; maintain records; prepare periodic and progress reports, summaries, and recommendations and annual budget.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024 – 2025 Estimated	2025 - 2026 Estimated
Projects Completed	53	24	35
Active A&E's* / Task Orders	118	9	88

* Architectural and Engineering Agreements

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024-2025	Adjusted Budget 2024 – 2025	Budget 2025 - 2026
Full-Time	3	3	3	3

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 06 PUBLIC WORKS								
DIV: 15 ENGINEERING								
Salaries/ Wages/ OT	\$ 107,162	\$ 177,900	\$ 177,900	\$ 140,538	\$ 168,646	66.0%	\$ 209,600	17.8%
Fringe Benefits	41,266	59,600	59,600	47,803	57,269	44.4%	76,300	28.0%
General Operating Services	3,309	7,080	6,811	3,500	4,200	114.0%	3,250	-54.1%
Insurance - Property, AL, GL, WC	872	872	872	654	872	0.0%	872	0.0%
Maintenance & Rentals	1,339	2,850	2,300	781	937	112.8%	2,400	-15.8%
Utilities	640	2,300	2,850	1,097	1,316	259.4%	3,500	52.2%
Contractual Services & Projects	-	13,000	13,000	-	-	N/A	9,000	-30.8%
General Supplies	1,012	3,250	3,250	580	696	221.1%	1,800	-44.6%
Automotive Supplies & Gasoline	4,664	6,600	6,600	4,512	5,414	41.5%	5,600	-15.2%
Materials & Equipment	248	7,550	7,550	753	904	2944.4%	3,150	-58.3%
Major Acquisitions & Improvements	-	40,000	40,269	40,268	40,268	N/A	-	-100.0%
Special Current Charges	58,735	62,250	62,250	14,016	16,819	6.0%	37,250	-40.2%
ENGINEERING	<u>\$ 219,247</u>	<u>\$ 383,252</u>	<u>\$ 383,252</u>	<u>\$ 254,502</u>	<u>\$ 297,341</u>	74.8%	<u>\$ 352,722</u>	-8.0%
 PUBLIC WORKS DEPARTMENT	 <u>\$ 20,118,935</u>	 <u>\$ 23,581,759</u>	 <u>\$ 23,581,759</u>	 <u>\$ 15,821,477</u>	 <u>\$ 21,401,500</u>	17.2%	 <u>\$ 23,232,889</u>	-1.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 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 administers programs that influence the quality of life within the City of Lake Charles. These include zoning and land use enforcement, subdivision administration, and floodplain management. The Planning Department monitors current trends and has several community plans to foster development in all areas of the City. Partnering with the Southwest Louisiana (SWLA) Economic Development Alliance, the City of Lake Charles is dedicated to improving the economic reinvestment of the Lake Charles community.

Planning and Development Department Divisions:

Administration
Permit Center
Downtown/Lakefront Development

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 – 2025	Budget 2025 - 2026
Full-Time	27	27	27	27
Part-Time	3	3	3	3

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 FUND: 001 GENERAL FUND								
DEPT: 07 PLANNING & DEVELOPMENT								
Salaries/ Wages/ OT	\$ 1,541,511	\$ 1,661,480	\$ 1,661,480	\$ 1,218,657	\$ 1,462,389	7.8%	\$ 1,655,980	-0.3%
Fringe Benefits	594,394	636,500	636,500	455,042	546,349	7.1%	654,900	2.9%
General Operating Services	150,438	182,150	197,150	113,515	136,218	21.1%	171,550	-5.8%
Insurance - Property, AL, GL, WC	71,300	71,300	71,300	53,025	71,300	0.0%	71,300	0.0%
Maintenance & Rentals	19,583	37,750	37,750	11,215	13,458	92.8%	18,600	-50.7%
Utilities	23,529	22,800	22,800	21,720	26,064	-3.1%	27,500	20.6%
Contractual Services & Projects	1,123,211	1,000,000	1,469,000	1,113,718	1,336,461	-11.0%	1,025,844	2.6%
General Supplies	24,627	24,800	24,590	13,963	16,755	0.7%	19,750	-20.4%
Automotive Supplies & Gasoline	28,102	27,850	27,850	21,645	25,974	-0.9%	28,750	3.2%
Materials & Equipment	3,402	7,500	13,810	1,215	1,458	120.5%	4,000	-46.7%
Special Current Charges	106,562	113,000	133,000	53,076	63,692	6.0%	132,500	17.3%
PLANNING & DEVELOPMENT DEPT	\$ 3,686,659	\$ 3,791,230	\$ 3,791,230	\$ 3,078,040	\$ 3,701,617	2.8%	\$ 3,865,024	1.9%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 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 requests, 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.

Starting in fiscal year 2024, services previously provided in the Downtown/Lakefront Development division will be combined with the Administration Division of the Planning Department. The Downtown/Lakefront Development 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. The newly revised function will include a Special Districts Planner who will work with the Director and Assistant Director to execute the Strategic Plan and companion Zoning Regulations of the Downtown Development Authority, Charpentier Historic District, Margaret Place Historic District, and other special districts.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Annexations	2	5	5
Subdivisions	32	27	40
Planning Commission			
Major Conditional Use Permits	13	9	15
Minor Conditional Use Permits	34	24	40
Special Exception or Variance Permits	64	71	75
Rezoning	6	6	10
Special Districts Planner			
Development reviews	4	7	10
Historic Preservation Projects	15	10	25

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 - 2025	Budget 2025 - 2026
Full-Time	9	9	9	9

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 07 PLANNING & DEVELOPMENT								
DIV: 01 ADMINISTRATION								
Salaries/ Wages/ OT	\$ 624,746	\$ 667,580	\$ 667,580	\$ 553,408	\$ 664,090	6.9%	\$ 660,180	-1.1%
Fringe Benefits	238,843	250,100	250,100	192,652	231,661	4.7%	254,900	1.9%
General Operating Services	46,945	94,600	94,600	46,842	56,210	101.5%	84,500	-10.7%
Insurance - Property, AL, GL, WC	41,680	41,680	41,680	30,810	41,680	0.0%	41,680	0.0%
Maintenance & Rentals	2,535	6,250	6,250	1,219	1,463	146.5%	2,100	-66.4%
Utilities	4,102	4,300	4,300	5,776	6,931	4.8%	7,000	62.8%
Contractual Services & Projects	4,609	5,000	5,000	8,311	9,973	8.5%	10,700	114.0%
General Supplies	3,289	4,800	4,800	2,911	3,493	45.9%	3,750	-21.9%
Automotive Supplies & Gasoline	2,644	2,850	2,850	2,127	2,552	7.8%	2,750	-3.5%
Materials & Equipment	1,860	5,000	5,000	20	24	168.8%	2,500	-50.0%
Major Acquisitions & Improvements	-	-	-	-	-	N/A	50,000	N/A
Special Current Charges	54,494	60,500	60,500	5,268	6,322	11.0%	57,000	-5.8%
ADMINISTRATION	<u>\$ 1,025,747</u>	<u>\$ 1,142,660</u>	<u>\$ 1,142,660</u>	<u>\$ 849,344</u>	<u>\$ 1,024,399</u>	11.4%	<u>\$ 1,177,060</u>	3.0%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 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	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Building permits	1,639	932	1,500
Electrical permits	1,783	1,255	1,600
Mechanical permits	504	395	500
Plumbing permits	1,095	656	1,000
Total Inspections	12,683	10,854	14,000
Property Standards Inspections	24,823	7,561	23,000

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 - 2025	Budget 2025- 2026
Full-Time	18	18	18	18
Part-Time	3	3	3	3

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 07 PLANNING & DEVELOPMENT								
DIV: 02 PERMIT CENTER								
Salaries/ Wages/ OT	\$ 916,765	\$ 993,900	\$ 993,900	\$ 665,249	\$ 798,299	8.4%	\$ 995,800	0.2%
Fringe Benefits	355,551	386,400	386,400	262,390	314,688	8.7%	400,000	3.5%
General Operating Services	103,493	87,550	102,550	66,673	80,008	-15.4%	87,050	-0.6%
Insurance - Property, AL, GL, WC	29,620	29,620	29,620	22,215	29,620	0.0%	29,620	0.0%
Maintenance & Rentals	17,048	31,500	31,500	9,996	11,995	84.8%	16,500	-47.6%
Utilities	19,427	18,500	18,500	15,944	19,133	-4.8%	20,500	10.8%
Contractual Services & Projects	1,118,602	995,000	1,464,000	1,105,407	1,326,488	-11.0%	1,015,144	2.0%
General Supplies	21,338	20,000	19,790	11,052	13,262	-6.3%	16,000	-20.0%
Automotive Supplies & Gasoline	25,458	25,000	25,000	19,518	23,422	-1.8%	26,000	4.0%
Materials & Equipment	1,540	2,500	8,810	1,195	1,434	62.3%	1,500	-40.0%
Major Acquisitions & Improvements	-	6,100	-	1,249	1,499	N/A	4,350	-28.7%
Special Current Charges	52,068	52,500	72,500	47,808	57,370	0.8%	75,500	43.8%
PERMIT CENTER	<u>\$ 2,660,910</u>	<u>\$ 2,648,570</u>	<u>\$ 2,648,570</u>	<u>\$ 2,228,696</u>	<u>\$ 2,677,218</u>	-0.5%	<u>\$ 2,687,964</u>	1.5%
 PLANNING & DEVELOPMENT DEPT.	 <u>\$ 3,686,657</u>	 <u>\$ 3,791,230</u>	 <u>\$ 3,791,230</u>	 <u>\$ 3,078,040</u>	 <u>\$ 3,701,617</u>	 2.8%	 <u>\$ 3,865,024</u>	 1.9%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 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 Divisions:

Administration
Building Services
Printing Services

Information Technology
1911 Arts & Cultural Center
Community Service Grants

AUTHORIZED PERSONNEL:

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024- 2025	Adjusted Budget 2024 – 2025	Budget 2025 - 2026
Total Personnel Count				
Full-Time	20	20	20	21
Part-Time	9	9	10	10

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 10 GENERAL SERVICES								
Salaries/ Wages/ OT	\$ 1,271,634	\$ 1,563,700	\$ 1,563,700	\$ 1,088,385	\$ 1,488,985	23.0%	\$ 1,736,480	11.0%
Fringe Benefits	380,260	506,730	506,730	306,715	404,872	33.3%	540,310	6.6%
General Operating Services	75,591	154,550	162,550	101,467	123,119	104.5%	159,895	3.5%
Insurance - Property, AL, GL, WC	261,973	264,488	264,488	198,108	264,271	1.0%	264,488	0.0%
Maintenance & Rentals	358,197	519,135	525,135	407,106	488,391	44.9%	584,774	12.6%
Utilities	166,919	349,400	349,400	219,636	265,265	109.3%	236,350	-32.4%
Contractual Services & Projects	729,739	1,501,350	1,487,800	1,114,290	1,337,149	105.7%	1,513,475	0.8%
General Supplies	113,809	135,175	129,818	51,186	61,637	18.8%	120,100	-11.2%
Automotive Supplies & Gasoline	5,320	12,350	12,350	3,066	3,783	132.1%	8,875	-28.1%
Materials & Equipment	768,208	324,435	322,148	21,812	27,302	-57.8%	41,400	-87.2%
Major Acquisitions & Improvements	131,800	-	42,994	138,262	158,714	-100.0%	325,500	N/A
Special Current Charges	2,302,506	3,330,400	3,219,400	1,788,308	2,123,465	44.6%	2,800,811	-15.9%
GENERAL SERVICES DEPARTMENT	<u>\$ 6,565,956</u>	<u>\$ 8,661,713</u>	<u>\$ 8,586,513</u>	<u>\$ 5,438,341</u>	<u>\$ 6,746,953</u>	31.9%	<u>\$ 8,332,458</u>	-3.8%
 OPERATING EXPENDITURES	 <u>\$ 80,313,047</u>	 <u>\$ 91,470,287</u>	 <u>\$ 90,669,586</u>	 <u>\$ 66,157,897</u>	 <u>\$ 81,954,254</u>	13.9%	 <u>\$ 93,344,504</u>	2.0%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 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 education costs and write-offs of uncollectible receivables for the entire General Fund.

This division also oversees the following annual special events: Veterans Day Commemoration, Vietnam Veterans Honor Day, Patriot's Ball, and Shed the Bias, all facilitated through the Mayor's Office, with support from a specified Mayor's Commission.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Elections	1	4	1
CPPJ* agreements	7	10	10
Special Events	20	23	25

*Calcasieu Parish Police Jury

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 - 2025	Budget 2025 – 2026
Full-Time	6	6	6	6
Part-Time	1	1	1	1

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 10 GENERAL SERVICES								
DIV: 01 ADMINISTRATION								
Salaries/ Wages/ OT	\$ 237,756	\$ 382,500	\$ 382,500	\$ 204,541	\$ 245,449	60.9%	\$ 416,300	8.8%
Fringe Benefits	93,720	155,400	155,400	64,472	77,152	65.8%	154,700	-0.5%
General Operating Services	62,205	139,800	139,800	80,813	96,976	124.7%	132,600	-5.2%
Insurance - Property, AL, GL, WC	9,884	9,884	9,884	7,413	8,896	0.0%	9,884	0.0%
Maintenance & Rentals	39,710	48,085	55,085	34,072	40,886	21.1%	44,700	-7.0%
Utilities	30,340	34,700	34,700	26,272	31,526	14.4%	34,450	-0.7%
Contractual Services & Projects	48,934	51,750	41,050	23,553	28,264	5.8%	31,800	-38.6%
General Supplies	48,614	28,150	32,850	14,847	17,816	-42.1%	25,500	-9.4%
Automotive Supplies & Gasoline	2,260	5,700	5,700	1,376	1,651	152.2%	3,950	-30.7%
Materials & Equipment	64	1,300	300	1	1	1931.3%	400	-69.2%
Major Acquisitions & Improvements	125,105	-	36,000	36,000	36,000	-100.0%	50,000	N/A
Special Current Charges	2,298,878	3,328,700	3,217,700	1,787,177	2,122,021	44.8%	2,799,561	-15.9%
GENERAL ADMINISTRATION	<u>\$ 2,997,470</u>	<u>\$ 4,185,969</u>	<u>\$ 4,110,969</u>	<u>\$ 2,280,537</u>	<u>\$ 2,706,638</u>	39.7%	<u>\$ 3,703,845</u>	-11.5%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET

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

GOAL MISSION STATEMENT:

To provide maintenance, custodial and security for City Hall, 1911 Arts & Cultural Center, and Central School Arts & Humanities Center so that each can operate efficiently and safely.

FUNCTION DESCRIPTION:

This division is a branch of the Public Works Building Maintenance Division. It maintains and oversees the janitorial services, security, and supplies for City Hall, 1911 Arts & Cultural Center, and Central School Arts & Humanities Center.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Floors to maintain	18	18	18
Work Orders Completed	481	629	822

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 - 2025	Budget 2025 – 2026
Full-Time	3	3	3	3
Part-Time	3	5	6	6

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 10 GENERAL SERVICES								
DIV: 02 BUILDING SERVICES								
Salaries/ Wages/ OT	\$ 274,555	\$ 323,500	\$ 323,500	\$ 195,176	\$ 234,211	17.8%	\$ 327,900	1.4%
Fringe Benefits	61,829	89,800	89,800	44,186	53,023	45.2%	81,300	-9.5%
General Operating Services	102	300	300	15	18	194.1%	150	-50.0%
Insurance - Property, AL, GL, WC	186,056	186,056	186,056	139,542	186,056	0.0%	186,056	0.0%
Maintenance & Rentals	139,654	246,500	248,500	225,780	270,936	76.5%	285,000	15.6%
Utilities	95,990	135,700	135,700	81,409	97,691	41.4%	134,700	-0.7%
Contractual Services & Projects	81,167	171,000	164,000	91,088	109,306	110.7%	169,000	-1.2%
General Supplies	36,624	43,000	43,000	20,804	24,965	17.4%	43,500	1.2%
Automotive Supplies & Gasoline	1,471	3,500	3,500	599	719	137.9%	2,000	-42.9%
Materials & Equipment	13,261	17,000	22,000	18,467	22,160	28.2%	32,500	91.2%
Special Current Charges	2,939	1,000	1,000	467	560	-66.0%	500	-50.0%
BUILDING SERVICES	\$ 893,648	\$ 1,217,356	\$ 1,217,356	\$ 817,533	\$ 999,645	36.2%	\$ 1,262,606	3.7%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 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 communication 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.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Pages printed	479,567	484,676	490,000
Mail metered	49,117	50,000	50,000

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 - 2025	Budget 2025 - 2026
Full-Time	3	3	3	3

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 10 GENERAL SERVICES								
DIV: 03 PRINTING SERVICES								
Salaries/ Wages/ OT	\$ 83,034	\$ 120,000	\$ 120,000	\$ 71,672	\$ 97,940	44.5%	\$ 135,480	12.9%
Fringe Benefits	35,756	52,930	52,930	28,789	34,547	48.0%	55,750	5.3%
General Operating Services	12,478	11,900	19,900	18,362	22,034	-4.6%	23,900	100.8%
Insurance - Property, AL, GL, WC	556	556	556	417	556	0.0%	556	0.0%
Maintenance & Rentals	64,030	90,150	82,150	54,856	65,827	40.8%	84,174	-6.6%
Utilities	810	1,000	1,000	1,084	1,301	23.5%	1,000	0.0%
Contractual Services & Projects	144	-	200	144	173	-100.0%	200	
General Supplies	369	2,000	1,800	427	512	442.0%	1,800	-10.0%
Automotive Supplies & Gasoline	1,261	1,800	1,800	755	906	42.7%	1,800	0.0%
Materials & Equipment	-	2,500	2,500	-	-	N/A	2,000	-20.0%
Special Current Charges	25	200	200	53	64	700.0%	150	-25.0%
PRINTING SERVICES	\$ 198,463	\$ 283,036	\$ 283,036	\$ 176,559	\$ 223,860	42.6%	\$ 306,810	8.4%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 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 application support for ten or more enterprise-class systems used by all City employees or by specific departments; hardware, operating system, and software support for desktop computers and laptops used by approximately 600 employees across all City departments; and management of fifty or more servers housed in a 24x7x365 data center and in other City facilities.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Number of computers in use	694	700	700
Work orders completed	1,730	1,70	1,800

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024-2025	Budget 2025 - 2026
Full-Time	4	4	4	4
Part-Time	1	1	1	1

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 10 GENERAL SERVICES								
DIV: 04 INFORMATION TECHNOLOGY								
Salaries/ Wages/ OT	\$ 316,118	\$ 369,900	\$ 369,900	\$ 269,194	\$ 323,033	17.0%	\$ 376,100	1.7%
Fringe Benefits	111,451	128,200	128,200	93,423	112,108	15.0%	128,160	0.0%
General Operating Services	438	300	300	-	-	-31.5%	425	41.7%
Insurance - Property, AL, GL, WC	17,612	17,612	17,612	13,209	17,612	0.0%	17,612	0.0%
Maintenance & Rentals	59,102	76,450	76,450	35,818	42,982	29.4%	65,350	-14.5%
Utilities	10,816	137,500	137,500	75,360	90,432	1171.3%	25,700	-81.3%
Contractual Services & Projects	593,399	1,264,600	1,264,600	986,931	1,184,317	113.1%	1,298,675	2.7%
General Supplies	19,397	24,700	24,700	4,961	5,953	27.3%	22,200	-10.1%
Automotive Supplies & Gasoline	135	1,150	1,150	136	163	751.9%	925	-19.6%
Materials & Equipment	753,664	300,750	293,756	-	-	-60.1%	-	-100.0%
Major Acquisitions & Improvements	6,695	-	6,994	102,262	122,714	-100.0%	275,500	N/A
Special Current Charges	207	200	200	68	82	-3.4%	200	0.0%
INFORMATION TECHNOLOGY	\$ 1,889,034	\$ 2,321,362	\$ 2,321,362	\$ 1,581,362	\$ 1,899,396	22.9%	\$ 2,210,847	-4.8%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

FUND: 001 GENERAL FUND
DEPARTMENT: 10 GENERAL SERVICES
DIVISION: 09 1911 CITY HALL

GOAL MISSION STATEMENT:

To provide for the operation and maintenance of the restored 1911 City Hall building, now the 1911 Arts & Cultural Center.

FUNCTION DESCRIPTION:

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

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 - 2025	Budget 2025 - 2026
Part-Time	2	2	2	2

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 10 GENERAL SERVICES								
DIV: 09 1911 CITY HALL								
Salaries/ Wages/ OT	\$ 87,797	\$ 98,000	\$ 98,000	\$ 78,002	\$ 93,602	11.6%	\$ 99,000	1.0%
Fringe Benefits	15,130	16,500	16,500	11,945	14,334	9.1%	19,600	18.8%
General Operating Services	59	100	100	127	152	69.5%	120	20.0%
Insurance - Property, AL, GL, WC	46,837	49,352	49,352	36,499	49,352	5.4%	49,352	0.0%
Maintenance & Rentals	51,911	52,600	57,600	51,230	61,476	1.3%	102,100	94.1%
Utilities	26,194	37,500	37,500	32,511	39,013	43.2%	37,500	0.0%
Contractual Services & Projects	6,239	14,000	18,150	12,718	15,262	124.4%	14,000	0.0%
General Supplies	8,761	36,850	26,993	9,672	11,606	320.6%	26,450	-28.2%
Materials & Equipment	1,226	1,000	1,707	1,459	1,751	-18.4%	1,500	50.0%
Special Current Charges	351	200	200	443	532	-43.0%	300	50.0%
1911 CITY HALL	<u>\$ 244,505</u>	<u>\$ 306,102</u>	<u>\$ 306,102</u>	<u>\$ 234,606</u>	<u>\$ 287,080</u>	25.2%	<u>\$ 349,922</u>	14.3%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 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. It is the goal of the Department to ensure that DBEs (Disadvantaged Business Enterprises) have an equal opportunity to receive and participate in DOT (Department of Transportation) assisted contracts.

FUNCTION DESCRIPTION:

This division provides administrative support for federally-assisted programs budgeted through other divisions and fund accounts such as Summer Food Service Program, the Community Development Block Grant and HOME Programs. See the individual details on these programs at their respective budget sites. The following area is also administered by this division:

DBE/SBOP (Small Business Opportunity Program): To assist small and small economically and/or socially disadvantaged businesses seeking to do business with the City of Lake Charles. This program provides small businesses with the opportunity to participate with prime contractors on City contracts and procurements by competing with other businesses. Prime contractors, are encouraged to provide good faith efforts of twenty-five (25) percent of their subcontracted work to socially and economically disadvantaged businesses or small businesses.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
DBE/SBOP Educational Outreach/Trainings	3	4	4
Number of DBE/SBOP Businesses Enrolled	180	130	140

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 - 2025	Budget 2025 - 2026
Full-Time	4	4	4	5

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Expenditures FY 2024	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND								
DEPT: 10 GENERAL SERVICES								
DIV: 11 COMMUNITY SERV GRANTS								
Salaries/ Wages/ OT	\$ 272,374	\$ 269,800	\$ 269,800	\$ 269,800	\$ 494,750	-0.9%	\$ 381,700	41.5%
Fringe Benefits	62,374	63,900	63,900	63,900	113,708	2.4%	100,800	57.7%
General Operating Services	309	2,150	2,150	2,150	3,939	595.8%	2,700	25.6%
Insurance - Property, AL, GL, WC	1,028	1,028	1,028	1,028	1,799	0.0%	1,028	0.0%
Maintenance & Rentals	3,790	5,350	5,350	5,350	6,284	41.2%	3,450	-35.5%
Utilities	2,769	3,000	3,000	3,000	5,302	8.3%	3,000	0.0%
General Supplies	44	475	475	475	785	979.5%	650	36.8%
Automotive Supplies & Gasoline	193	200	200	200	344	3.6%	200	0.0%
Materials & Equipment	-	1,885	1,885	1,885	3,390	N/A	5,000	165.3%
Special Current Charges	106	100	100	100	206	-5.7%	100	0.0%
COMMUNITY SERVICE/GRANTS	<u>\$ 342,987</u>	<u>\$ 347,888</u>	<u>\$ 347,888</u>	<u>\$ 347,888</u>	<u>\$ 630,507</u>	1.4%	<u>\$ 498,628</u>	43.3%
 GENERAL SERVICES DEPARTMENT	 <u>\$ 6,566,107</u>	 <u>\$ 8,661,713</u>	 <u>\$ 8,586,713</u>	 <u>\$ 5,438,485</u>	 <u>\$ 6,747,126</u>	31.9%	 <u>\$ 8,332,658</u>	-3.8%
 GENERAL FUND OPERATING EXP	 <u>\$ 81,151,635</u>	 <u>\$ 93,598,430</u>	 <u>\$ 93,523,430</u>	 <u>\$ 66,159,926</u>	 <u>\$ 82,034,666</u>	15.3%	 <u>\$ 93,344,704</u>	

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

FUND: 001 GENERAL FUND
DEPARTMENT: 21 TRANSFERS
DIVISION: 01 OPERATING TRANSFERS

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

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

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

Department / Division	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 001 GENERAL FUND							
DEPT: 21 TRANSFERS							
DIV: 01 OPERATING TRANSFERS							
Interfund transfer Disaster Recovery	\$ 500,000	\$ -	\$ -	\$ -	-100.0%	\$ -	N/A
Interfund transfer HOME Program	5,197	85,437	85,437	50,555	1544.0%	91,211	6.8%
Interfund transfer Recreation	170,000	600,000	600,000	127,500	252.9%	600,000	0.0%
Interfund transfer Special Revenue	675,197	685,437	685,437	178,055	1.5%	691,211	0.8%
Interfund transfer Drainage Bonds	552,630	552,069	552,069	552,069	-0.1%	565,055	2.4%
Interfund transfer - Debt Service	552,630	552,069	552,069	552,069	-0.1%	565,055	2.4%
Interfund transfer Transit Operations	1,269,584	1,523,191	1,523,191	1,142,393	20.0%	1,919,556	26.0%
Interfund transfer Event Center Operations	710,878	723,194	723,194	542,396	1.7%	721,420	-0.2%
Interfund transfer Golf Course Operations	317,102	664,218	664,218	498,164	109.5%	174,722	-73.7%
Interfund transfer Proprietary Funds	2,297,564	2,910,603	2,910,603	2,182,953	26.7%	2,815,698	-3.3%
Interfund transfer sales tax to Wastewater	375,000	390,000	390,000	292,500	4.0%	419,210	7.5%
Interfund transfer sales tax to Water	340,000	350,000	350,000	262,500	2.9%	350,000	0.0%
Interfund transfer sales tax for salaries	715,000	740,000	740,000	555,000	3.5%	769,210	3.9%
DIV: CAPITAL & OTHER TRANSFERS							
Interfund transfer Wastewater improvements	1,800,000	1,800,000	1,800,000	1,350,000	0.0%	2,200,000	22.2%
Interfund transfer Capital projects	-	2,950,000	2,950,000	2,212,500	N/A	2,064,500	-30.0%
Interfund transfer Capital projects - Laura	3,000,000	-	-	-	-100.0%	-	N/A
Interfund transfer Capital projects - LC Rebound	-	-	6,500,000	-	N/A	-	N/A
Interfund transfer - Capital	4,800,000	4,750,000	11,250,000	3,562,500	-1.0%	4,264,500	-10.2%
Total transfers	\$ 9,040,391	\$ 9,638,109	\$ 16,138,109	\$ 7,030,577	6.6%	\$ 9,105,674	-5.5%
FUND: 001 GENERAL FUND	\$ 90,192,026	\$ 103,236,539	\$ 109,661,539	\$ 73,190,503	14.5%	\$ 102,450,378	-0.8%

THIS PAGE INTENTIONALLY LEFT BLANK



SPECIAL REVENUE FUNDS

**WASTEWATER
RIVERBOAT GAMING
DEBT RESERVE FUND – .25% SALES TAX 2016
RECREATION
CENTRAL SCHOOL
SPECIAL EVENTS
COMMUNITY DEVELOPMENT
HUD HOUSING PROGRAMS
SUMMER FOOD SERVICE
PUBLIC SAFETY GRANTS
D.A.R.E. GRANT
COPS HIRING GRANT
DISASTER RECOVERY
DISASTER RECOVERY – HURRICANE LAURA
FACILITY RENEWAL
MORGANFIELD ECONOMIC DEVELOPMENT DIST
LAKEFRONT ECONOMIC DEVELOPMENT DIST
NELSON MARKET ECONOMIC DEVELOPMENT DIST
ENTERPRISE ECONOMIC DEVELOPMENT DIST**

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 2025 - 2026 ANNUAL BUDGET

SPECIAL REVENUE FUND SUMMARY

	Wastewater	Riverboat Gaming	Reserve 2016 STX Levy	Recreation Fund	Central School	Special Event	Community Development	HUD Housing Programs	Summer Feeding
Revenues:									
Property taxes	\$ -	\$ -	\$ -	\$ 1,520,785	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax - 1%									
Additional sales tax levy portions	4,800,000	-	1,875,000	2,400,000	-	-	-	-	-
Franchise and license taxes	-	11,500,000	-	-	-	-	-	-	-
License and permits									
Intergovernmental	-	-	-	68,000	-	-	36,774,319	4,570,564	-
Charges for services	16,075,500	-	-	-	-	-	-	-	-
Internal services									
Fines and forfeitures									
Use of money and property	355,000	300,000	100,000	226,000	132,000	59,500	-	-	-
Total operating revenues	21,230,500	11,800,000	1,975,000	4,214,785	132,000	59,500	36,774,319	4,570,564	-
Operating transfers in	419,210	-	-	1,500,488	175,000	225,000	-	91,211	-
Expenditures:									
General Government	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Fire Department	-	-	-	-	-	-	-	-	-
Police Department	-	-	-	-	-	-	-	-	-
Public Works	15,030,085	-	-	-	-	-	-	-	-
Planning & Development	-	-	-	-	-	-	-	-	-
Community Services	-	-	-	6,360,200	322,074	451,750	36,774,319	4,661,775	-
General Services	-	-	-	-	-	-	-	-	-
Total operating expenditures	15,030,085	-	-	6,360,200	322,074	451,750	36,774,319	4,661,775	-
Other financing uses:									
Operating transfers out	-	1,300,488	-	-	-	-	-	-	-
Transfer to Debt Service accounts	2,308,157	3,749,322	-	-	-	-	-	-	-
Capital transfers-General Capital Projects	4,105,000	3,610,500	2,100,000	-	-	-	-	-	-
Total transfers	6,413,157	8,660,310	2,100,000	-	-	-	-	-	-
Total Expenditures	21,443,242	8,660,310	2,100,000	6,360,200	322,074	451,750	36,774,319	4,661,775	-
Net Income (loss)	\$ 206,468	\$ 3,139,690	\$ (125,000)	\$ (644,927)	\$ (15,074)	\$ (167,250)	\$ -	\$ -	\$ -
Projected beginning fund balance	\$ 10,188,269	\$ 5,673,867	\$ 1,819,051	\$ 2,208,813	\$ 162,692	\$ 149,148	\$ -	\$ (539,441)	\$ 123,427
Fund balance (used) added operations	4,311,468	6,750,190	1,975,000	(644,927)	(15,074)	(167,250)	-	-	-
Fund balance used for capital transfers	(4,105,000)	(3,610,500)	(2,100,000)	-	-	-	-	-	-
Total fund balance (used) added	206,468	3,139,690	(125,000)	(644,927)	(15,074)	(167,250)	-	-	-
Ending fund balance	\$ 10,394,737	\$ 8,813,557	\$ 1,694,051	\$ 1,563,886	\$ 147,618	\$ (18,102)	\$ -	\$ (539,441)	\$ 123,427

Public Safety Grants	D.A.R.E. Grant	COPS Hiring Grant	Disaster Recovery	Hurr. Laura Rcvry Fund	Facility Renewal	Morganfield Econmc Dist	Lakefront Econmc Dist	Nelson Mkt Econmc Dist	Enterprise Econmc Dist	Total Special Revenue
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 1,520,785
-	-	-	-	-	-	150,000	35,000	175,000	2,500	9,437,500
-	-	-	-	-	-	-	-	-	-	11,500,000
471,225	-	-	1,210,429	2,592,000	-	-	-	-	-	45,686,537
-	-	-	-	-	-	-	-	-	-	16,075,500
-	-	-	394,726	-	75,000	10,000	3,000	-	-	1,655,226
471,225	-	-	1,605,155	2,592,000	75,000	160,000	38,000	175,000	2,500	85,875,548
34,283	-	-	-	-	-	-	-	-	-	2,445,192
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
377,108	-	-	-	-	-	-	-	-	-	377,108
128,400	-	-	-	-	-	-	-	-	-	128,400
-	-	-	-	-	-	-	-	-	-	15,030,085
-	-	-	-	-	-	75,000	20,000	150,000	2,500	247,500
-	-	-	1,613,905	-	-	-	-	-	-	50,184,023
-	-	-	-	2,880,000	-	-	-	-	-	2,880,000
505,508	-	-	1,613,905	2,880,000	-	75,000	20,000	150,000	2,500	68,847,116
-	-	-	-	-	-	-	-	-	-	1,300,488
-	-	-	-	-	-	-	-	-	-	6,057,479
-	-	-	-	1,500,000	-	-	-	-	-	11,315,500
-	-	-	-	1,500,000	-	-	-	-	-	18,673,467
505,508	-	-	1,613,905	4,380,000	-	75,000	20,000	150,000	2,500	87,520,583
\$ -	\$ -	\$ -	\$ (8,750)	\$ (1,788,000)	\$ 75,000	\$ 85,000	\$ 18,000	\$ 25,000	\$ -	\$ 800,157
\$ 303,033	\$ 329,777	\$ 113,186	\$ 10,207,680	\$ 4,632,515	\$ 2,445,695	\$ 511,154	\$ 165,028	\$ 93,106	\$ 5,098	\$ 38,592,098
-	-	-	(8,750)	(288,000)	75,000	85,000	18,000	25,000	-	12,115,657
-	-	-	-	(1,500,000)	-	-	-	-	-	(11,315,500)
-	-	-	(8,750)	(1,788,000)	75,000	85,000	18,000	25,000	-	800,157
\$ 303,033	\$ 329,777	\$ 113,186	\$ 10,198,930	\$ 2,844,515	\$ 2,520,695	\$ 596,154	\$ 183,028	\$ 118,106	\$ 5,098	\$ 39,392,255

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET

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

GOAL MISSION STATEMENT:

To keep the existing sewer system in optimal working condition to meet various standards and to ensure 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-hours, seven-days-a-week for the collection and treatment of wastewater; installing service taps; building manholes; laying extensions; and maintaining approximately 148 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	2023 - 2024 Actual	2024 – 2025 Estimated	2025 - 2026 Estimated
Work orders completed (includes Dottie one-call)	22,655	22,979	28,032
Sanitary sewers (miles)	600	600	600
Maximum Daily Capacity (MGD) Plants A, B/C, D	6.7 8 4.5	6.7 8 4.5	6.7 8 4.5

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 - 2025	Budget 2025 – 2026
Full-Time	69	69	69	69
Full-Time Engineering	1	1	1	1
Part-Time	1	1	1	1

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Actual Results EOY	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 117 WASTEWATER								
Revenues:								
Ten Year Sales Tax - 0.16%	\$ 4,869,327	\$ 4,696,000	\$ 4,696,000	\$ 3,370,288	\$ 4,640,102	-3.6%	\$ 4,800,000	2.2%
Taxes and special assessments	4,869,327	4,696,000	4,696,000	3,370,288	4,640,102	-3.6%	4,800,000	2.2%
Physical Environment - Charges for Services	5,700	5,500	5,500	2,131	2,631	-3.5%	5,500	0.0%
Sewer extension charges	88,994	60,000	60,000	94,366	99,366	-32.6%	70,000	16.7%
Sewer user charges	12,642,882	13,500,000	13,500,000	10,275,230	14,865,000	6.8%	16,000,000	18.5%
Charges for services	12,737,576	13,565,500	13,565,500	10,371,727	14,966,997	6.5%	16,075,500	18.5%
Interest earnings	275,281	150,000	150,000	207,142	274,642	-45.5%	200,000	33.3%
Penalties	194,141	150,000	150,000	157,273	202,273	-22.7%	150,000	0.0%
Sale of Fixed Assets	59,870	5,000	5,000	7,740	7,740	-91.6%	5,000	0.0%
Use of money and property	529,292	305,000	305,000	372,155	484,655	-42.4%	355,000	16.4%
Total operating revenues	18,136,195	18,566,500	18,566,500	14,114,170	20,091,754	2.4%	21,230,500	14.3%
Expenditures:								
FUND: 117 WASTEWATER FUND								
DEPT: 06 PUBLIC WORKS								
DIV: 08 WASTEWATER								
Salaries/ Wages/ OT	3,246,303	3,658,500	3,658,500	2,636,785	3,164,142	12.7%	3,726,500	1.9%
Fringe Benefits	1,228,775	1,425,000	1,425,000	987,635	1,185,162	16.0%	1,481,800	4.0%
General Operating Services	9,568	14,650	14,650	8,789	10,547	53.1%	11,300	-22.9%
Insurance - Property, AL, GL, WC	922,023	925,420	925,420	698,663	926,011	0.4%	925,420	0.0%
Maintenance & Rentals	1,805,352	2,035,500	1,999,807	1,348,237	1,617,884	12.7%	1,952,700	-4.1%
Utilities	1,138,041	1,282,000	1,300,900	1,055,806	1,266,967	12.6%	1,307,100	2.0%
Contractual Services & Projects	1,593,919	1,334,000	1,373,479	1,046,066	1,255,279	-16.3%	1,008,750	-24.4%
General Supplies	576,691	959,350	960,343	469,698	563,638	66.4%	891,550	-7.1%
Automotive Supplies & Gasoline	154,198	207,100	207,100	115,680	138,816	34.3%	177,100	-14.5%
Materials & Equipment	223,324	899,000	860,024	214,167	257,000	302.6%	613,500	-31.8%
Major Acquisitions & Improvements	784,903	1,313,363	1,328,660	738,655	938,655	67.3%	958,000	-27.1%
Special Current Charges	1,707,206	1,925,000	1,925,000	126,151	1,777,775	12.8%	1,873,000	-2.7%
Wastewater operating expenditures	13,390,303	15,978,883	15,978,883	9,446,332	13,101,876	19.3%	14,926,720	-6.6%
FUND: 117 WASTEWATER FUND								
DEPT: 06 PUBLIC WORKS								
DIV: 15 ENGINEERING								
Salaries/ Wages/ OT	62,692	83,000	83,000	50,797	73,373	32.4%	84,500	1.8%
Fringe Benefits	21,074	27,100	27,100	12,305	17,532	28.6%	18,425	-32.0%
General Operating Services	-	-	-	-	-	N/A	-	N/A
Insurance - Property, AL, GL, WC	440	440	440	330	440	0.0%	440	0.0%
Wastewater engineering expenditures	84,206	110,540	110,540	63,432	91,345	31.3%	103,365	-6.5%
Wastewater operating expenditures	13,474,509	16,089,423	16,089,423	9,509,764	13,193,221	19.4%	15,030,085	-6.6%
Interfund transfer-sales tax rev from General Fund	390,000	410,000	410,000	-	410,000	5.1%	419,210	2.2%
Interfund transfer Capital Projects	2,500,000	3,000,000	3,000,000	-	3,000,000	20.0%	4,105,000	36.8%
Interfund transfers - WW System Imp Capital	-	-	-	-	-	N/A	-	N/A
Interfund transfers - Debt Service	1,325,000	1,425,000	1,425,000	-	1,425,000	7.5%	2,308,157	62.0%
Wastewater transfers to other funds	3,825,000	4,425,000	4,425,000	-	4,425,000	15.7%	6,413,157	44.9%
Total expenditures	17,299,509	20,514,423	20,514,423	9,509,764	17,618,221	18.6%	21,443,242	4.5%
Net change in fund balance	1,226,686	(1,537,923)	(1,537,923)		2,883,533	-225.4%	206,468	113.4%
Beginning fund balance	6,078,050	7,304,736	7,304,736		7,304,736	20.2%	10,188,269	39.5%
Ending fund balance	\$ 7,304,736	\$ 5,766,813	\$ 5,766,813		\$ 10,188,269	-21.1%	\$ 10,394,737	80.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 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. 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.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Actual Results EOY	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 119 RIVERBOAT GAMING FUND								
Revenues:								
Riverboat Admission Taxes	\$ 11,768,182	\$ 11,500,000	\$ 11,500,000	\$ 9,199,162	\$ 10,299,162	-2.3%	\$ 11,500,000	0.0%
Taxes and special assessments	11,768,182	11,500,000	11,500,000	9,199,162	10,299,162	-2.3%	11,500,000	0.0%
Interest earnings	260,092	300,000	300,000	132,049	163,549	15.3%	300,000	0.0%
Use of money and property	260,092	300,000	300,000	132,049	163,549	15.3%	300,000	0.0%
Total operating revenues	12,028,274	11,800,000	11,800,000	9,331,211	10,462,711	-1.9%	11,800,000	0.0%
Other financing uses								
DEPT: 21 TRANSFERS								
DIV: 01 TRANSFERS								
Interfund transfer Arts/Special Events Fund	225,000	325,000	325,000	-	325,000	44.4%	225,000	-30.8%
Interfund transfer Central School fund	165,000	175,000	175,000	-	175,000	6.1%	175,000	0.0%
Interfund transfer Recreation Fund	635,839	911,713	911,713	-	911,713	43.4%	900,488	-1.2%
Interfund transfer - Special Revenue Funds	1,025,839	1,411,713	1,411,713	-	1,411,713	37.6%	1,300,488	-7.9%
Interfund transfer 2014 Refunding Bonds PI	1,333,592	1,339,087	1,339,087	-	1,339,087	0.4%	1,339,087	0.0%
Interfund transfer 2017 Refunding Bonds PI	1,841,855	1,845,180	1,845,180	-	1,845,180	0.2%	1,845,180	0.0%
Interfund transfer 2021 Drainage Bonds	552,069	552,092	552,092	-	552,092	0.0%	565,055	2.3%
Interfund transfer - Debt Service	3,727,516	3,736,359	3,736,359	-	3,736,359	0.2%	3,749,322	0.3%
Interfund transfer Capital Projects	3,835,000	2,165,000	2,165,000	-	2,165,000	-43.5%	2,180,500	0.7%
Interfund transfers - WWTP B/C contract	-	-	-	-	-	N/A	-	N/A
Interfund transfer Golf Course	-	-	-	-	-	N/A	-	N/A
Interfund transfer Water Division	-	475,000	475,000	-	-	N/A	455,000	-
Interfund transfer Event Center Capital	-	-	-	-	-	N/A	500,000	N/A
Interfund transfer Water Capital	3,665,000	500,000	500,000	-	500,000	-86.4%	475,000	-5.0%
Interfund transfer Transit Capital	73,000	35,000	35,000	-	35,000	-52.1%	-	-100.0%
Interfund transfers - Capital	7,573,000	3,175,000	3,175,000	-	2,700,000	-58.1%	3,610,500	13.7%
Total transfers to other funds	12,326,355	8,323,072	8,323,072	-	7,848,072	-32.5%	8,660,310	4.1%
Net change in fund balance	(298,081)	3,476,928	3,476,928		2,614,639	1266.4%	3,139,690	-9.7%
Beginning fund balance	3,357,309	3,059,228	3,059,228		3,059,228	-8.9%	5,673,867	85.5%
Ending fund balance	\$ 3,059,228	\$ 6,536,156	\$ 6,536,156		\$ 5,673,867	113.7%	\$ 8,813,557	34.8%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

FUND: 105 - .25% SALES TAX 2016
DEPARTMENT: DEBT RESERVE FUND
DIVISION: .25% SALES TAX 2016

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

This Fund is to account for the collection of a sales tax levy effective January 1, 2016. The City's covenant resolution authorized at least 25 percent of the taxes collected to be placed in a reserve fund to be used if needed to cover annual debt service payments. These funds can be authorized for transfer to the Capital Project Fund in the subsequent fiscal year. Proposed revenues are budgeted at 25 percent of total tax collections.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Actual Results EOY	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 105 RESERVE FUND - 2016 SALES TAX 1/4% LEVY								
Revenues:								
Sales tax	\$ 1,901,046	\$ 1,834,375	\$ 1,834,375	\$ 1,398,770	\$ 1,398,770	-3.5%	\$ 1,875,000	2.2%
Taxes and special assessments	1,901,046	1,834,375	1,834,375	1,398,770	1,398,770	-3.5%	1,875,000	2.2%
Interest earnings	109,520	75,000	75,000	85,978	100,978	-31.5%	100,000	33.3%
Use of money and property	109,520	75,000	75,000	85,978	100,978	-31.5%	100,000	33.3%
Total operating revenues	2,010,566	1,909,375	1,909,375	1,484,748	1,499,748	-5.0%	1,975,000	3.4%
Other financing uses								
DEPT: 21 TRANSFERS								
DIV: 01 TRANSFERS								
Interfund transfer Capital Projects	2,000,000	2,100,000	2,100,000	1,500,000	2,100,000	5.0%	2,100,000	0.0%
Total transfers to other funds	2,000,000	2,100,000	2,100,000	1,500,000	2,100,000	5.0%	2,100,000	0.0%
Net change in fund balance	10,566	(190,625)	(190,625)		(600,252)	-1904.1%	(125,000)	34.4%
Beginning fund balance	2,408,737	2,419,303	2,419,303		2,419,303	0.4%	1,819,051	-24.8%
Ending fund balance	<u>\$ 2,419,303</u>	<u>\$ 2,228,678</u>	<u>\$ 2,228,678</u>		<u>\$ 1,819,051</u>	-7.9%	<u>\$ 1,694,051</u>	-24.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

FUND: 127 RECREATION
DEPARTMENT: 09 COMMUNITY SERVICES
DIVISION:

GOAL MISSION STATEMENT:

To strive to offer the citizens of Lake Charles a wide variety of activities through team and individual athletic programs, classes, and activities, such as parks programs and camps, 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 Divisions:

Recreation
Lakefront/Downtown

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 - 2025	Budget 2025 – 2026
Full-Time	30	30	30	32
Part-Time	14	14	14	16

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Actual Results EOY	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 127 RECREATION FUND								
Revenues:								
1.69 Mils Property Tax Special Rec District	\$ 1,474,436	\$ 1,511,583	\$ 1,511,583	\$ 1,512,884	\$ 1,515,384	2.5%	\$ 1,520,785	0.6%
Ten Year Sales Tax - 0.08%	2,434,664	2,348,000	2,348,000	1,904,721	1,904,721	-3.6%	2,400,000	2.2%
Tax revenue	3,909,100	3,859,583	3,859,583	3,417,605	3,420,105	-1.3%	3,920,785	1.6%
Miscellaneous Reimbursement	69,473	68,000	68,000	69,973	69,973	-2.1%	68,000	0.0%
Intergovernmental revenue	69,473	68,000	68,000	69,973	69,973	-2.1%	68,000	0.0%
Interest Earnings	88,097	50,000	50,000	66,335	78,035	-43.2%	50,000	0.0%
Rentals and Leases	7,843	13,440	13,440	22,095	24,335	71.4%	20,000	
Recreation Program revenues	138,916	116,000	116,000	150,461	157,961	-16.5%	150,000	29.3%
Promenade Revenues	8,260	5,000	5,000	13,932	14,432	-39.5%	5,000	0.0%
Recreation Donations	8,583	1,000	1,000	5,730	5,730	-88.3%	1,000	0.0%
Miscellaneous revenues	6,035	-	-	8,560	8,560	-100.0%	-	N/A
Miscellaneous insurance revenues	2,307	-	-	2,307	2,307	-100.0%	-	N/A
Use of money and property	260,041	185,440	185,440	269,420	291,360	-28.7%	226,000	21.9%
Total operating revenues	4,238,614	4,113,023	4,113,023	3,756,998	3,781,438	-3.0%	4,214,785	2.5%
Recreation Fund total expenditures	5,148,985	6,214,190	6,289,190	4,189,857	5,052,253	20.7%	6,360,200	2.3%
* details on following pages								
Other financing sources (uses)								
Interfund transfer from General Fund	170,000	600,000	600,000	127,500	600,000	252.9%	600,000	0.0%
Interfund transfer from Riverboat Gaming Fund	635,839	911,713	911,713	571,941	911,713	43.4%	900,488	-1.2%
Total transfers from other funds	805,839	1,511,713	1,511,713	699,441	1,511,713	87.6%	1,500,488	-0.7%
Net change in fund balance	(104,532)	(589,454)	(664,454)		240,898	-463.9%	(644,927)	-9.4%
Beginning fund balance	2,072,447	1,967,915	1,967,915		1,967,915	-5.0%	2,208,813	12.2%
Ending fund balance	\$ 1,967,915	\$ 1,378,461	\$ 1,303,461		\$ 2,208,813	-30.0%	\$ 1,563,886	13.5%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET

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

GOAL MISSION STATEMENT:

To fulfill the City's mission statement, and to provide exceptional, well-planned, accessible, and maintained parks, facilities, events, and programing, and to do so in the most courteous and fiscally responsible manner.

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, as well as an annual subsidy from the City's General Fund.

Its function is to create, develop and provide activities in our recreational parks and facilities for all citizens within the community. These parks and facilities are designed to be best suited for our community, and all the needs within the community, and be well maintained in order to be good stewards of the community's tax dollars. These facilities also function as rentable event centers for private use within our community.

Keep Greater Lake Charles Beautiful – Team Green “Team Green” is a Mayor's Commission and an affiliate of Keep America Beautiful and Keep Louisiana Beautiful, whose mission is to develop and sponsor projects that enhance the appearance and quality of the environment in Southwest Louisiana. In the past Team Green has participated in projects including the annual Great American Clean-up, Beach Sweep and Trash Bash. The group, made up of citizens appointed by the mayor, serves on a voluntary basis and includes a junior division, Jr. Team Green, consisting of youth ranging in ages 12 – 18. Team Green was previously administered by the Community Services Grants division, but transferred to Recreation in 2020. However, due to the onset of the coronavirus followed by four major weather events, and lack of staffing, the commission has been inactive. But with the ease of coronavirus restrictions and ongoing recovery from the 2020-2021 weather events and a new Department Head for Community Services who will oversee this commission, plans are underway for Team Green to regroup over the next couple of years. In addition to the above mentioned projects, Team Green will also partner with Pick It Up Calcasieu by being the leading Pick It Up city in Calcasieu Parish. Pick It Up Lake Charles will be hosted and displayed within our city parks. Other plans include working with businesses and helping to address their environmental issues and partnering with schools, having students join the City's efforts in cleaning up our city and its parks.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024 – 2025 Estimated	2025 - 2026 Estimated
Total athletic teams (youth and adult)	70	74	80
Total participants in athletic teams	1,020	1,084	1,100
Total summer paid day camp attendance	175	190	225
Total summer attendance at recreation centers	2,250	2,600	3,000
Keep Greater Lake Charles Beautiful – Team Green Events	6	9	12

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 - 2025	Budget 2025 – 2026
Full-Time	29	29	29	30
Part-Time	10	10	10	12

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Actual Results EOY	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 127 RECREATION FUND								
DEPT: 09 COMMUNITY SERVICES								
DIV: 01 RECREATION								
Salaries/ Wages/ OT	\$ 1,725,378	\$ 1,845,000	\$ 1,845,000	\$ 1,494,043	\$ 1,792,852	6.9%	\$ 1,955,800	6.0%
Fringe Benefits	529,394	646,060	646,060	441,563	529,817	22.0%	657,420	1.8%
General Operating Services	5,252	6,100	6,100	2,023	2,428	16.1%	4,100	-32.8%
Insurance - Property, AL, GL, WC	498,370	503,192	503,192	376,393	501,376	1.0%	503,192	0.0%
Maintenance & Rentals	695,247	781,000	699,580	280,518	336,622	12.3%	827,500	6.0%
Utilities	257,386	273,100	273,100	282,315	338,778	6.1%	328,500	20.3%
Contractual Services & Projects	231,619	414,175	418,137	225,893	271,072	78.8%	429,700	3.7%
General Supplies	256,838	351,550	369,289	241,383	289,660	36.9%	389,000	10.7%
Automotive Supplies & Gasoline	119,228	119,500	122,150	98,202	117,842	0.2%	111,500	-6.7%
Materials & Equipment	46,692	107,800	110,350	55,003	66,004	130.9%	106,000	-1.7%
Major Acquisitions & Improvements	127,789	242,500	371,569	193,068	193,068	89.8%	147,000	-39.4%
Special Current Charges	19,951	12,500	12,950	8,649	10,379	-37.3%	-	-100.0%
Recreation Division	<u>\$ 4,513,144</u>	<u>\$ 5,302,477</u>	<u>\$ 5,377,477</u>	<u>\$ 3,699,053</u>	<u>\$ 4,449,898</u>	17.5%	<u>\$ 5,459,712</u>	3.0%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 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 additional amenities for annual festivals and other events. It includes a walking path along the water, the Louisiana Landing Fountain, and the Bord du Lac Marina which has 38 boat slips available for rental. A variety of activities can be held at one time.

The expenditures of this division are funded by a transfer from the Riverboat Gaming Fund.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024- 2025 Estimated	2025 - 2026 Estimated
Promenade vendor rentals	5	7	8
Marina Boat Slip rentals	565	721	775

*The marina was heavily damaged by Hurricane Laura in August 2020. Repairs were completed and the marina reopened in April 2023.

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 - 2025	Budget 2025 – 2026
Full-Time	1	1	1	2
Part-Time	4	4	4	4

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Actual Results EOY	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 127 RECREATION FUND								
DEPT: 09 COMMUNITY SERVICES								
DIV: 31 LAKEFRONT/DOWNTOWN								
Salaries/ Wages/ OT	\$ 87,521	\$ 184,800	\$ 184,800	\$ 99,569	\$ 119,483	111.1%	\$ 184,400	-0.2%
Fringe Benefits	31,312	58,700	57,100	22,294	26,753	87.5%	55,900	-4.8%
General Operating Services	406	100	1,700	1,424	1,709	-75.4%	1,500	1400.0%
Insurance - Property, AL, GL, WC	132,935	132,788	132,788	100,419	133,892	-0.1%	132,788	0.0%
Maintenance & Rentals	177,036	220,500	230,500	105,218	126,262	24.6%	233,600	5.9%
Utilities	83,046	106,150	106,150	65,393	78,472	27.8%	106,150	0.0%
Contractual Services & Projects	35,211	60,025	55,146	12,222	14,666	70.5%	60,150	0.2%
General Supplies	47,445	86,200	76,200	34,959	41,951	81.7%	82,200	-4.6%
Automotive Supplies & Gasoline	11,006	12,800	12,800	9,802	11,762	16.3%	9,300	-27.3%
Materials & Equipment	8,217	23,650	28,529	18,530	22,236	187.8%	34,000	43.8%
Major Acquisitions & Improvements	21,170	23,000	23,000	20,694	24,833	8.6%	-	-100.0%
Special Current Charges	536	3,000	3,000	280	336	459.7%	500	-83.3%
Lakefront/Downtown Maintenance	635,841	911,713	911,713	490,804	602,355	43.4%	900,488	-1.2%
Recreation Fund total operating expenditures	5,148,985	6,214,190	6,289,190	4,189,857	5,052,253	20.7%	6,360,200	2.3%
Other financing uses								
DEPT: 21 TRANSFERS								
DIV: 01 TRANSFERS								
Interfund transfers - Capital Project Fund	-	-	-	-	-	N/A	-	N/A
Total transfers to other funds	-	-	-	-	-	N/A	-	N/A
Recreation Fund total expenditures	\$ 5,148,985	\$ 6,214,190	\$ 6,289,190	\$ 4,189,857	\$ 5,052,253	20.7%	\$ 6,360,200	2.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025– 2026 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

Central School Arts & Humanities Center ("Central School") serves as an arts incubator for community organizations that helps foster artistic visions and tenant collaborations.

FUNCTION DESCRIPTION:

This division serves as the cost center for the operation and maintenance of Central School as an arts and humanities center. Central School also serves as a platform for local and regional artists in the Benjamin W. Mount Auditorium ("the theatre"). The facility houses groups such as non-profits, theatre groups, dance troupes, festival planners, music teachers and visual artists. The mission is vital for arts and cultural collaborations. The Arts & Humanities Council of SWLA assists in overseeing tenant relations through a cooperative endeavor agreement with the City of Lake Charles.

With the onset of COVID in early spring of 2020 and subsequent meeting restrictions in place, the ongoing programs, activities and events were already cancelled indefinitely. Then in August 2020, Hurricane Laura made its mark on the entire southwest Louisiana community. The storm greatly damaged Central School, rendering it unsafe for occupancy. Upon completion of interior and exterior repairs this past spring, tenants began moving back into the facility in June 2023.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Alcove (reception area adjacent to Theatre) Rentals*	0	0	0
Theatre Rentals*	0	6	12
Room 106 (Meeting Space) Rentals**	0	1	3
Room 108 (Meeting Space) Rentals	2	3	5

*Although hurricane repairs are complete, other technical improvements, such as new lighting, sound, audio/visual needs, are being scoped and will be bid in the fall of 2023, with completion in late spring 2024. The Alcove is adjacent to the theatre and functions as the theatre's reception area.

**Room 106 Meeting Space is currently housing contents of the Mardi Gras Museum, a former tenant, until the museum's new location is constructed and open.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Actual Results EOY	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 107 CENTRAL SCHOOL FUND								
Revenues:								
Interest earnings	\$ 3,604	\$ 2,000	\$ 2,000	\$ 1,977	\$ 700	-44.5%	\$ 2,000	0.0%
Rents and royalties	128,170	130,000	130,000	110,119	130,119	1.4%	130,000	0.0%
Use of money and property	131,774	132,000	132,000	112,096	130,819	0.2%	132,000	0.0%
						N/A		N/A
Total operating revenue	131,774	132,000	132,000	112,096	130,819	0.2%	132,000	0.0%
Expenditures:								
DEPT: 09 COMMUNITY SERVICES								
DIV: 07 CENTRAL SCHOOL								
Insurance - Property, AL, GL, WC	107,324	107,324	107,324	80,493	96,592	0.0%	107,324	0.0%
Maintenance & Rentals	38,961	100,500	100,500	29,958	35,950	158.0%	96,000	-4.5%
Utilities	33,343	39,500	39,500	28,301	33,961	18.5%	39,500	0.0%
Contractual Services & Projects	17,237	21,000	21,000	17,177	20,612	21.8%	15,000	-28.6%
General Supplies	11,725	29,250	29,250	14,556	17,467	149.5%	25,000	-14.5%
Materials & Equipment	365	1,000	1,000	794	953	174.0%	1,250	25.0%
Special Current Charges	24,075	25,000	25,000	42,550	49,400	3.8%	38,000	52.0%
Total operating expenditures	233,030	323,574	323,574	213,829	254,935	38.9%	322,074	-0.5%
Transfer from Riverboat Gaming Fund	165,000	175,000	175,000	123,750	175,000	6.1%	175,000	0.0%
Net change in fund balance	63,744	(16,574)	(16,574)		50,884	-126.0%	(15,074)	9.1%
Beginning fund balance	48,064	111,808	111,808		111,808	132.6%	162,692	45.5%
Ending fund balance	\$ 111,808	\$ 95,234	\$ 95,234		\$ 162,692	-14.8%	\$ 147,618	55.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

FUND: 104 SPECIAL EVENTS
DEPARTMENT: 09 COMMUNITY SERVICES
DIVISION: 22 ARTS/SPECIAL EVENTS

GOAL MISSION STATEMENT:

To provide free arts and cultural events, exhibitions and programming for the citizens of Lake Charles and the surrounding areas.

FUNCTION DESCRIPTION:

This division provides for the arts and cultural wellbeing of the City which include: programming and exhibits at Historic City Hall Arts & Cultural Center (year-round); Downtown at Sundown (May-June); Catch a Concert Series (June); Red White Blue and You activities, which include fireworks, North Beach activities, concert, and patriotic celebration (July); and Light Up the Lake Christmas festival activities, which include fireworks, ceremonial lighting of Event Center Christmas lights, and concert (December).

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024 – 2025 Estimated	2025 - 2026 Estimated
Traveling and local exhibits in gallery	22	37	35
Concerts/events	47	85	90
Art-related Cooperative Endeavor Agreements	8	9	9

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Actual Results EOY	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 104 SPECIAL EVENTS FUND								
Revenues:								
Rents and Royalties	\$ 1,200	\$ 1,500	\$ 1,500	\$ 1,225	\$ 1,525	25.0%	\$ 1,500	0.0%
Interest earnings	4,122	2,000	2,000	3,401	4,901	-51.5%	3,000	50.0%
Miscellaneous Donations	46,000	35,000	35,000	50,300	53,300	-23.9%	50,000	42.9%
Donations - LMA Convention	-	66,000	66,000	2,500	66,000	N/A	-	-100.0%
Special Event Revenue	3,400	1,025	1,025	7,115	7,115	-69.9%	5,000	387.8%
Total operating revenue	54,722	105,525	105,525	64,541	132,841	92.8%	59,500	-43.6%
Expenditures:								
DIV: 22 ARTS/SPECIAL EVENTS								
General Operating Services	17,824	24,325	24,325	17,373	20,848	36.5%	27,500	13.1%
Insurance - Property, AL, GL, WC	25,000	26,000	26,000	18,750	26,000	4.0%	26,000	0.0%
Maintenance & Rentals	5,736	8,000	8,000	3,310	3,972	39.5%	10,000	25.0%
Contractual Services & Projects	152,018	182,000	182,000	191,513	229,816	19.7%	280,000	53.8%
General Supplies	3,652	30,200	30,200	4,014	4,817	726.9%	41,250	36.6%
Materials & Equipment	729	5,000	5,000	-	-	585.9%	5,000	0.0%
Special Current Charges	53,500	62,000	62,000	41,000	53,000	15.9%	62,000	0.0%
LMA Convention	-	108,000	108,000	149,020	149,020	N/A	-	-100.0%
Total operating expenditures	258,459	445,525	445,525	424,980	487,473	72.4%	451,750	1.4%
Transfer from Riverboat Gaming Fund	225,000	325,000	325,000	243,750	325,000	44.4%	225,000	-30.8%
Net change in fund balance	21,263	(15,000)	(15,000)		(29,632)	-170.5%	(167,250)	-1015.0%
Beginning fund balance	157,517	178,780	178,780		178,780	13.5%	149,148	-16.6%
Ending fund balance	<u>\$ 178,780</u>	<u>\$ 163,780</u>	<u>\$ 163,780</u>		<u>\$ 149,148</u>	-8.4%	<u>\$ (18,102)</u>	-111.1%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET

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

GOAL MISSION STATEMENT:

To administer the Community Development Block Grant (CDBG), Coronavirus Grant (CDBG-CV), the Declared Disaster Recovery Grant (CDBG-DDR), the Disaster Recovery Grant (CDBG-DRGR), and the Hometown Revitalization Programs and Resilient Communities Infrastructure Program (CDBG-OCD), throughout the City of Lake Charles

FUNCTION DESCRIPTION:

This division is responsible for the day-to-day operations and all federal and state funds received through the Community Development Block Grant Programs, which is principally restricted to capital investment activities in targeting low to moderate income areas of the City. It assures that these funded activities are kept in compliance with program requirements. 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 Programs, capital infrastructural projects, capital park projects, public service, home buyer assistance programs, and home rehabilitation programs for homes still being affected by 2020 hurricanes.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Home buyer assistance	3	5	5
Capital Projects	0	0	0
Public Service Projects	3	3	4
Home Rehabilitations	70	47	3

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 - 2025	Budget 2025 – 2026
Full-Time	4	4	4	4

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Actual Results EOY	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 110 COMMUNITY DEVELOPMENT FUND								
Revenues:								
Community Development	\$ 723,420	\$ 286,180	\$ 286,180	\$ 522,207	\$ 2,936,279	-60.4%	\$ 298,077	4.2%
CARES Act	-	-	-	-	-	N/A	-	N/A
Community Development - Disaster Recovery	1,277,210	10,525,681	10,525,681	2,087,961	2,524,924	724.1%	7,834,410	-25.6%
Office of Community Development (OCD)	65,408	28,554,441	28,554,441	96,755	193,956	43555.9%	28,641,832	0.3%
Louisiana Housing Corporation	-	-	-	-	-	N/A	-	N/A
Intergovernmental Revenues	2,066,038	39,366,302	39,366,302	2,706,923	5,655,159	1805.4%	36,774,319	-6.6%
General	7,855	-	-	-	-	-100.0%	-	N/A
Use of money and property	7,855	-	-	-	-	-100.0%	-	N/A
Total operating revenues	2,073,893	39,366,302	39,366,302	2,706,923	5,655,159	1798.2%	36,774,319	-6.6%
Expenditures:								
DEPT: 07 PLANNING & DEVELOPMENT								
DIV: 04 COMMUNITY DEVELOPMENT								
Salaries/ Wages/ OT	94,837	97,500	97,500	75,463	1,584,723	2.8%	99,100	1.6%
Fringe Benefits	29,520	30,600	30,600	25,390	533,190	3.7%	30,700	0.3%
General Operating Services	7,082	9,650	9,650	12,517	262,857	36.3%	11,700	21.2%
Insurance - Property, AL, GL, WC	764	764	764	573	12,033	0.0%	764	0.0%
Maintenance & Rentals	-	700	700	-	-	N/A	700	0.0%
Utilities	222	300	300	196	4,116	35.1%	300	0.0%
General Supplies	1,871	2,900	2,900	2,149	45,129	55.0%	3,100	6.9%
Automotive Supplies & Gasoline	894	1,600	1,600	795	16,695	79.0%	1,600	0.0%
Special Current Charges	588,230	142,166	805,954	412,485	477,536	-75.8%	150,113	5.6%
Total Community Development	723,420	286,180	949,968	529,568	2,936,279	-60.4%	298,077	4.2%
DEPT: 07 PLANNING & DEVELOPMENT								
DIV: 15 CORONAVIRUS (CV)								
Special Current Charges	-	-	-	-	-	N/A	-	N/A
Total Community Development CV	-	-	-	-	-	N/A	-	N/A
DEPT: 07 PLANNING & DEVELOPMENT								
DIV: 16 Declared Disaster Recovery (DDR)								
Salaries/ Wages/ OT	-	-	-	-	-	N/A	-	N/A
Fringe Benefits	-	-	-	-	-	N/A	-	N/A
Contractual Services & Projects	400,363	-	6,603	6,601	6,601	-100.0%	-	N/A
Special Current Charges	39,168	-	-	-	-	-100.0%	-	N/A
Total Community Development DDR	439,531	-	6,603	6,601	6,601	-100.0%	-	N/A
DEPT: 07 PLANNING & DEVELOPMENT								
DIV: 17 Disaster Recovery (DRGR)								
Salaries/ Wages/ OT	33,087	94,000	94,000	72,975	93,273	184.1%	95,300	1.4%
Fringe Benefits	13,342	37,900	37,900	29,657	37,448	184.1%	39,125	3.2%
Contractual Services & Projects	1,817	8,136,294	5,315,335	1,476	1,476	447687.2%	5,313,859	-34.7%
Special Current Charges	797,289	2,257,487	5,679,439	1,993,801	2,386,126	183.1%	2,386,126	5.7%
Total Community Development CV	845,535	10,525,681	11,126,674	2,097,909	2,518,323	1144.9%	7,834,410	-25.6%
DEPT: 15 PLANNING & DEVELOPMENT								
DIV: 01 OCD RESILIENT COMMUNITIES								
Contractual Services & Projects	-	27,874,326	27,962,737	579	579	N/A	27,962,158	0.3%
Special Current Charges	-	680,115	776,296	96,177	96,622	N/A	679,674	-0.1%
Total Community Development OCD	-	28,554,441	28,739,033	96,756	97,201	N/A	28,641,832	0.3%
Planning and Development operating exp	2,008,486	39,366,302	40,822,278	2,730,834	5,558,404	1860.0%	36,774,319	-6.6%
Total operating expenditures	2,008,486	39,366,302	40,822,278	2,730,834	5,558,404	1860.0%	36,774,319	-6.6%
Net change in fund balance	65,407	-	(1,455,976)		96,755	-100.0%	-	N/A
Beginning fund balance	-	-	-		-	N/A	-	N/A
Ending fund balance	\$ 65,407	\$ -	\$ (1,455,976)		\$ 96,755	-100.0%	\$ -	N/A

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET

FUND: 126 HUD-HOUSING PROGRAMS
DEPARTMENT: 07 PLANNING AND DEVELOPMENT
DIVISION: HUD HOUSING PROGRAMS

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 (HUD). 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 HUD Emergency Grants, Homeowner Grants, and HOME/CHDOS Grants.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
CHDO	2	2	2
Reconstruction	8	17	3
Rehabilitation	0	0	0

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 - 2025	Budget 2025 – 2026
Full-Time	1	1	1	1

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Actual Results EOY	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 126 HUD-HOUSING PROGRAMS								
Revenues:								
Home Program - Federal Funds	\$ 651,775	\$ 327,041	\$ 327,041	\$ 666,210	\$ 867,794	-49.8%	\$ 334,261	2.2%
Louisiana Housing Corporation LHC	775,391	3,475,600	3,475,600	614,788	1,179,909	348.2%	2,820,092	-18.9%
America Rescue Plan Act of 2021 (ARPA)	-	1,416,211	1,416,211	-	-	N/A	1,416,211	0.0%
Intergovernmental revenues	1,427,166	5,218,852	5,218,852	1,280,998	2,047,703	265.7%	4,570,564	-12.4%
Miscellaneous Revenue	1,740	-	-	1,900	2,320	-100.0%	-	N/A
Total operating revenues	1,428,906	5,218,852	5,218,852	1,282,898	2,050,023	265.2%	4,570,564	-12.4%
Expenditures:								
DEPT: 07 PLANNING & DEVELOPMENT								
DIV: 06 HOME OWNER GRANTS								
Salaries/ Wages/ OT	48,450	54,000	54,000	41,911	50,293	11.5%	55,100	2.0%
Fringe Benefits	18,239	25,300	25,300	19,155	22,986	38.7%	26,361	4.2%
Insurance	3,300	-	-	3,850	-			
Utilities	110	200	200	97	116	81.8%	200	0.0%
Contractual Services & Projects	694,375	285,321	285,321	830,537	1,776,542	-58.9%	286,510	0.4%
Special Current Charges	53	80	80	-	-	50.9%	-	-100.0%
Home Owner Grants	764,527	364,901	364,901	895,550	1,849,937	-52.3%	368,171	0.9%
DIV: 07 HOME/CHDOS GRANTS								
Contractual Services & Projects	-	56,064	56,064	-	-	N/A	57,302	2.2%
DIV: 08 LOUISIANA HOUSING GRANTS								
Contractual Services & Projects	775,391	3,475,600	6,700,208	1,058,437	1,179,909	348.2%	2,820,091	-18.9%
DIV: 18 HOME INVESTMENT PARTNERSHIPS								
Contractual Services & Projects	10,000	1,416,211	1,416,211	-	-	14062.1%	1,416,211	0.0%
Total operating expenditures	1,549,918	5,312,776	8,537,384	1,953,987	3,029,846	242.8%	4,661,775	-12.3%
Other financing sources								
Interfund transfer from General Fund	122,752	93,924	93,924	118,745	230,243	-23.5%	91,211	-2.9%
Total transfers from other funds	122,752	93,924	93,924	118,745	230,243	-23.5%	91,211	-2.9%
Net change in fund balance	1,740	-	(3,224,608)		(749,580)	-100.0%	-	N/A
Beginning fund balance	208,399	210,139	210,139		210,139	0.8%	(539,441)	-356.7%
Ending fund balance	\$ 210,139	\$ 210,139	\$ (3,014,469)		\$ (539,441)	0.0%	\$ (539,441)	-356.7%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

To ensure that eligible children, 18 years of age or younger, continue to receive nutritious meals when schools are normally closed and the National School Lunch and School Breakfast Programs are not in operation.

FUNCTION DESCRIPTION:

From 1996 through 2019, this division implemented and provided administrative oversight to twenty-plus feeding sites within the City of Lake Charles to provide breakfast and lunch for eligible children 18 years of age or younger. In 2019 approximately 160,000 meals were served at 21 sites. Temporary employees were hired for this program.

Due to the coronavirus pandemic, the program was suspended in 2020, operations as described above ceased. However, in the summer of 2022 local churches partnered with a non-profit organization to sponsor a Summer Food Service Program to all children 18 years of age or younger. Since 2023, continued efforts for this program are currently facilitated through local churches and other non-profit organizations.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Feeding locations	0	0	0
Meals served	0	0	0

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Actual Results EOY	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 122 SUMMER FOOD SERVICE PROGRAM								
Revenues:								
Department of Education	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
Intergovernmental revenues	-	-	-	-	-	N/A	-	N/A
Miscellaneous revenue	-	-	-	-	-	N/A	-	N/A
Total operating revenues	-	-	-	-	-	N/A	-	N/A
Expenditures:								
DEPT: 09 COMMUNITY SERVICES								
DIV: 09 SUMMER FOOD SERVICE PROGRAM								
Contractual Services & Projects	-	-	-	-	-	N/A	-	N/A
Total operating expenditures	-	-	-	-	-	N/A	-	N/A
Net change in fund balance	-	-	-	-	-	N/A	-	N/A
Beginning fund balance	123,427	123,427	123,427		123,427	0.0%	123,427	0.0%
Ending fund balance	<u>\$ 123,427</u>	<u>\$ 123,427</u>	<u>\$ 123,427</u>		<u>\$ 123,427</u>	0.0%	<u>\$ 123,427</u>	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

FUND: PUBLIC SAFETY GRANTS
DEPARTMENT: FIRE & POLICE
DIVISION: PUBLIC SAFETY GRANTS

GOAL MISSION STATEMENT:

The presented information covers all law enforcement grants which are individually accounted for in special revenue funds but combined for financial reporting purposes.

FUNCTION DESCRIPTION:

A combined budget total is proposed for these Fire grants due to the uncertain frequency, size, and terms of potential grant awards. The City has applied to FEMA for the Assistance to Firefighters Grant for vehicle acquisition assistance such as a High Water Vehicle and a Draft Commander to help assist residents when Natural Disasters hit unexpectedly.

A combined budget total is proposed for these Police 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, and 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.

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 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Actual Results EOY	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
PUBLIC SAFETY GRANTS								
Revenues:								
US Dept Justice (Formula Grant)	\$ 18,535	\$ 15,000	\$ 15,000	\$ -	\$ 2,500	-19.1%	\$ 15,000	0.0%
Dept of Treasury - Homeland Security	34,452	-	-	-	-	-100.0%	-	N/A
Miscellaneous Reimbursement	280,106	342,825	342,825	-	-	22.4%	342,825	0.0%
Federal Programs	333,093	357,825	357,825	-	2,500	7.4%	357,825	0.0%
Miscellaneous Reimbursement	72,355	68,400	68,400	51,729	74,829	-5.5%	68,400	0.0%
Highway Safety Commission	9,400	45,000	45,000	2,942	4,157	378.7%	45,000	0.0%
State Revenue	81,755	113,400	113,400	54,671	78,986	38.7%	113,400	0.0%
Total operating revenues	414,848	471,225	471,225	54,671	81,486	13.6%	471,225	0.0%
Expenditures:								
DEPT: 04 FIRE								
DIV: FIRE GRANTS								
Major Acquisitions & Improvements	-	377,108	377,108	-	-	N/A	377,108	N/A
Total Fire Grants	-	377,108	377,108	-	-	N/A	377,108	N/A
Expenditures:								
DEPT: 05 POLICE								
DIV: POLICE GRANTS								
Salaries/ Wages/ OT	91,890	120,000	120,000	80,538	105,253	30.6%	120,000	0.0%
Automotive Supplies & Gasoline	8,400	8,400	8,400	6,300	8,400	0.0%	8,400	0.0%
Materials & Equipment	-	-	-	-	-	N/A	-	N/A
Total Police Grants	100,290	128,400	128,400	86,838	113,653	28.0%	128,400	0.0%
Total operating expenditures	100,290	505,508	505,508	86,838	113,653	404.0%	505,508	0.0%
Other financing sources								
Interfund transfer from General Fund	-	34,283	34,283	-	-	N/A	34,283	0.0%
Total transfers from other funds	-	34,283	34,283	-	-	N/A	34,283	0.0%
Net change in fund balance	314,558	-	-		(32,167)	-100.0%	-	N/A
Beginning fund balance	20,642	335,200	335,200		335,200	1523.9%	303,033	-9.6%
Ending fund balance	\$ 335,200	\$ 335,200	\$ 335,200		\$ 303,033	0.0%	\$ 303,033	-9.6%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

FUND: 131 D.A.R.E. GRANT
DEPARTMENT: 05 POLICE
DIVISION: 06 DARE GRANT

GOAL MISSION STATEMENT:

To provide Drug Abuse Resistance Education.

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.

Although funding is received from the District Court office, this program has not been active by the City Police Department since fiscal years 2012-2013.

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 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Actual Results EOY	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 131 D.A.R.E. GRANT								
Revenues:								
Miscellaneous Local Revenue	\$ 6,074	\$ -	\$ -	\$ 3,656	\$ 5,156	-100.0%	\$ -	N/A
Intergovernmental revenue	6,074	-	-	3,656	5,156	-100.0%	-	N/A
Interest earnings	12,790	-	-	8,047	9,867	-100.0%	-	N/A
Use of money and property	12,790	-	-	8,047	9,867	-100.0%	-	N/A
Total operating revenues	18,864	-	-	11,703	15,023	-100.0%	-	N/A
Net change in fund balance	18,864	-	-		15,023	-100.0%	-	N/A
Beginning fund balance	295,890	314,754	314,754		314,754	6.4%	329,777	4.8%
Ending fund balance	<u>\$ 314,754</u>	<u>\$ 314,754</u>	<u>\$ 314,754</u>		<u>\$ 329,777</u>	0.0%	<u>\$ 329,777</u>	4.8%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

FUND: 133 COPS HIRING GRANT
DEPARTMENT: 05 POLICE
DIVISION: 45 COPS HIRING GRANT 2014

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. We have been awarded seven (7) positions to be funded at 25 percent match. The grant covered personnel costs through August 2020.

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 - 2025	Budget 2025 – 2026
Full-Time				

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Actual Results EOY	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 133 COPS HIRING GRANT								
Revenues:								
US Dept Justice Hiring Grant	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	N/A
Intergovernmental revenue	-	-	-	-	-	N/A	-	N/A
Total operating revenues	-	-	-	-	-	N/A	-	N/A
Expenditures:								
DEPT: 05 POLICE								
DIV: 45 COPS HIRING GRANT 2014								
Salaries/ Wages/ OT	-	-	-	-	-	N/A	-	N/A
Fringe Benefits	-	-	-	-	-	N/A	-	N/A
Special Current Charges	-	-	-	-	-	N/A	-	N/A
Cops Hiring Grant 2014	-	-	-	-	-	N/A	-	N/A
Total operating expenditures	-	-	-	-	-	N/A	-	N/A
Net change in fund balance	-	-	-		-	N/A	-	N/A
Beginning fund balance	113,186	113,186	113,186		113,186	0.0%	113,186	0.0%
Ending fund balance	<u>\$ 113,186</u>	<u>\$ 113,186</u>	<u>\$ 113,186</u>		<u>\$ 113,186</u>	0.0%	<u>\$ 113,186</u>	0.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

FUND: DISASTER RECOVERY FUND
DEPARTMENT: PUBLIC ASSISTANCE
DIVISION: DISASTER FUND

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

This fund was initially established to account for recovery and repair costs resulting from Hurricane Rita, and it will continue to be used to fund any future disasters, excluding hurricanes. Recovery and repair costs resulting from hurricanes since Hurricane Rita are accounted for in this section, but separately, with the exception of Hurricane Delta, which is accounted for in this fund. Fund balance reserves are retained in this fund for use during any future disaster.

Beginning in Fiscal Year 2020, the City used this fund to account for costs associated with the response and mitigation to the COVID-19 pandemic and subsequent reimbursement from the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Additionally, associated costs of Hurricane Delta, the February 2021 winter storm (Uri) and the May 2021 historic localized flooding disaster are included in this fund. All of these events prompted state emergency declarations.

Also included in the current and proposed budgets are the revenues and expenditures for Hazard Mitigation Grants for a Home Elevation Program to mitigate repetitive loss due to flooding. Several properties have been identified and approved. Grant funds will be reauthorized as needed until all homes are completed. The City does not incur any cost for this program.

In 2024, the City received an award for Building Resilient Infrastructure & Communities Grant (BRIC 2021) to update the City's hydraulic study of our open ditches. This award was confined to the study. The City will apply in future years to enact some of the findings of the study.

AUTHORIZED PERSONNEL:

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

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Actual Results EOY	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
Fund: DISASTER RECOVERY FUNDS								
Revenues:								
Dept of Treasury - Homeland Security	\$ 14	\$ -	\$ -	\$ -	\$ -	-100.0%	\$ -	N/A
Dept of Military Affairs Hazard Mitigation	-	1,210,429	1,210,429	-	-	N/A	1,210,429	0.0%
Intergovernmental revenue	14	1,210,429	1,210,429	-	-	8645821.4%	1,210,429	0.0%
Miscellaneous revenue	-	394,726	394,726	-	-	N/A	394,726	0.0%
Use of money and property	-	394,726	394,726	-	-	N/A	394,726	0.0%
Total operating revenue	14	1,605,155	1,605,155	-	-	11465292.9%	1,605,155	0.0%
Expenditures:								
FUND: 109								
DEPT/DIV: DISASTER RECOVERY								
Maintenance & Rentals	35,455	-	-	-	-	-100.0%	-	N/A
Contractual Services & Projects	397,259	-	-	-	-	-100.0%	-	N/A
General Supplies	1,534	-	-	-	-	-100.0%	-	N/A
Special Current Charges	26,921	-	-	-	-	-100.0%	-	N/A
Disaster Recovery	461,169	-	-	-	-	-100.0%	-	N/A
FUND: 124								
DEPT/DIV: HAZARD MITIGATION PROGRAM								
Contractual Services & Projects	-	1,578,905	1,575,233	3,672	3,672	N/A	1,578,905	0.0%
Special Current Charges	30,456	35,000	38,672	17,498	-	14.9%	35,000	0.0%
Hazard Mitigation Program	30,456	1,613,905	1,613,905	21,170	3,672	5199.1%	1,613,905	0.0%
FUND: 152								
DEPT/DIV: HURRICANE DELTA								
Contractual Services & Projects	-	-	18,000	-	-	N/A	-	N/A
Special Current Charges	1,770,546	-	2,904	533	533	-100.0%	-	N/A
Total operating expenditures	1,770,546	-	20,904	533	533	-100.0%	-	N/A
FUND: 153								
DEPT/DIV: EMERGENCY CITY CLOSURE								
Salaries/ Wages/ OT	27,076	-	-	31,665	31,665	-100.0%	-	N/A
Fringe Benefits	1,986	-	-	1,320	1,320	-100.0%	-	N/A
Special Current Charges	-	-	-	3,930	3,930	N/A	-	N/A
Total operating expenditures	29,062	-	-	36,915	36,915	-100.0%	-	N/A
Total operating expenditures	2,291,233	1,613,905	1,634,809	58,618	41,120	-29.6%	1,613,905	0.0%
Other financing sources (uses)								
Interfund transfer from General Fund	-	-	-	-	-	N/A	-	N/A
Interfund transfer from Hurricane Laura Fund	-	5,000,000	5,000,000	-	-	N/A	-	-100.0%
Interfund transfer from Risk Management Fund	1,770,000	-	-	-	-	-100.0%	-	N/A
Interfund transfer from Disaster Recovery Fund	-	-	-	-	-		-	
Interfund transfer to Capital Projects Fund	-	-	-	-	-	N/A	-	N/A
Total transfers from other funds	1,770,000	5,000,000	5,000,000	-	-	182.5%	-	-100.0%
Net change in fund balance	(521,219)	4,991,250	4,970,346		(41,120)	1057.6%	(8,750)	-100.2%
Beginning fund balance	808,423	287,204	5,278,454		10,248,800	-64.5%	10,207,680	3454.2%
Ending fund balance	\$ 287,204	\$ 5,278,454	\$ 10,248,800		\$ 10,207,680	1737.9%	\$ 10,198,930	93.2%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

FUND: 150 DISASTER RECOVERY FUND
DEPARTMENT: 10 GENERAL SERVICES
DIVISION: HURRICANE LAURA

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

On August 27, 2020 Hurricane Laura made landfall. It has been described as a 30-mile wide tornado with 150-mile-an-hour sustained winds and has entered the record books as the strongest storm to hit Louisiana since the Franklin Pierce Administration (1856). Associated recovery and repair costs resulting from this disaster are accounted for in this fund.

AUTHORIZED PERSONNEL:

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

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Actual Results EOY	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 150 DISASTER RECOVERY HURRICANE LAURA								
Revenues:								
Dept of Military Affairs	\$ 4,125,315	\$ 2,700,000	\$ 2,700,000	\$ -	\$ -	-34.6%	\$ 2,592,000	-4.0%
Intergovernmental revenue	4,125,315	2,700,000	2,700,000	-	-	-34.6%	2,592,000	-4.0%
Miscellaneous Donations	-	-	-	-	-	N/A	-	N/A
General Revenue	852	-	-	5,245	5,245		-	
Use of money and property	852	-	-	5,245	5,245	-100.0%	-	N/A
Total operating revenues	4,126,167	2,700,000	2,700,000	5,245	5,245	-34.6%	2,592,000	-4.0%
Expenditures:								
DEPT: 10 GENERAL SERVICES								
DIV: HURRICANE LAURA								
General Operating Services	486	-	-	145	145	-100.0%	-	N/A
Maintenance & Rentals	186,308	-	196,585	111,335	128,465	-100.0%	-	N/A
Contractual Services & Projects	1,175,120	-	-	5,761	256,493	-100.0%	-	N/A
General Supplies	-	-	-	-	-	N/A	-	N/A
Major Acquisitions & Improvements	26,902	-	-	-	-	-100.0%	-	N/A
Special Current Charges	3,297,073	3,000,000	3,000,000	-	1,109,919	-9.0%	2,880,000	-4.0%
Total operating expenditures	4,685,889	3,000,000	3,196,585	117,241	1,495,022	-36.0%	2,880,000	-4.0%
Other financing sources (uses)								
Interfund transfer from General Fund	-	-	-	-	-	N/A	-	N/A
Total transfers from other funds	-	-	-	-	-	N/A	-	N/A
Interfund transfer to Capital - Laura Recovery	7,500,000	-	-	-	-	-100.0%	-	N/A
Interfund transfer to Disaster Recovery Fund	-	5,000,000	5,000,000	4,125,000	4,125,000	N/A	-	-100.0%
Interfund transfer to Capital - Disaster Recovery	-	500,000	500,000	-	-		1,500,000	200.0%
	7,500,000	5,500,000	5,500,000	4,125,000	4,125,000		1,500,000	-72.7%
Net change in fund balance	(8,059,722)	(5,800,000)	(5,996,585)		(5,614,777)	28.0%	(1,788,000)	69.2%
Beginning fund balance	18,307,014	10,247,292	10,247,292		10,247,292	-44.0%	4,632,515	-54.8%
Ending fund balance	\$ 10,247,292	\$ 4,447,292	\$ 4,250,707		\$ 4,632,515	-56.6%	\$ 2,844,515	-36.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

FUND: 120 FACILITY RENEWAL FUND
DEPARTMENT: 21 TRANSFERS
DIVISION: 02 CAPITAL TRANSFERS

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

This fund was established in fiscal year 1997 with an initial transfer of \$1.6 million which was previously accumulated as a reserve from Riverboat Gaming revenues. The purpose of this fund is to accumulate resources for future repairs and replacement of the City's public facilities. As capital project funding is reduced, this fund will be considered when major repairs and improvements are needed for City facilities.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Actual Results EOY	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 120 FACILITY RENEWAL FUND								
Revenues:								
Interest earnings	\$ 107,666	\$ 75,000	\$ 75,000	\$ 69,165	\$ 83,765	-30.3%	\$ 75,000	0.0%
Use of money and property	107,666	75,000	75,000	69,165	83,765	-30.3%	75,000	0.0%
Total operating revenues	107,666	75,000	75,000	69,165	83,765	-30.3%	75,000	0.0%
Other financing uses								
DEPT: 21 TRANSFERS								
DIV: 01 TRANSFERS								
Interfund transfers - Capital Project Fund	-	-	-	-	-	N/A	-	N/A
Total transfers to other funds	-	-	-	-	-	N/A	-	N/A
Net change in fund balance	107,666	75,000	75,000		83,765	-30.3%	75,000	0.0%
Beginning fund balance	2,254,264	2,361,930	2,361,930		2,361,930	4.8%	2,445,695	3.5%
Ending fund balance	<u>\$ 2,361,930</u>	<u>\$ 2,436,930</u>	<u>\$ 2,436,930</u>		<u>\$ 2,445,695</u>	3.2%	<u>\$ 2,520,695</u>	3.4%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

FUND: 141 MORGANFIELD ECONOMIC DEVELOPMENT DISTRICT
DEPARTMENT: 10 GENERAL SERVICES
DIVISION: 14 MISCELLANEOUS

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

State law authorizes the City of Lake Charles to create special economic development districts and political subdivisions of the State to be designated by an ordinance which shall designate the boundaries of the district. The district may levy new sales taxes that can be used to fund a portion of the costs of an economic development project within the defined district.

Pursuant to this state statute, the MorganField Economic Development District was created by Ordinance 17866, adopted June 7, 2018 by the Lake Charles City Council.

The owners of the property within the district are developing the project as identified as property within the district as a mixed use project, which includes a Traditional Neighborhood Development, other residential communities and commercial developments within the MorganField development generally consisting of residential units, office, commercial space, civic and institutional space and open space.

The District is empowered to levy ad valorem taxes, sales taxes or hotel occupancy taxes within the District up to five mills of ad valorem taxes, up to two percent (2%) of sales taxes, or up to two percent (2%) of hotel occupancy taxes, or any combination of such taxes, above and in addition to any other ad valorem taxes, sales taxes, or hotel occupancy taxes, or combination of such taxes, then in existence or permitted to be in existence in the EDD District

Owners of the property within the district requested that the Board of the MorganField District authorize (a) the levy of one (1%) percent of sales and use taxes upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and on sales of services in the MorganField District and one (1%) percent of hotel occupancy taxes within the MorganField District commencing January 1, 2018; and (b) the pledge and the disbursement of the new tax for the benefit of the Owners in completing operating the project.

Any funds collected by the City as a result of the above referenced tax will be dedicated to the MorganField Economic Development District to assist in the construction, development and operation of the project.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Actual Results EOY	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 141 MORGANFIELD ECONOMIC DEVELOPMENT DISTRICT								
Revenues:								
Sales tax	\$ 157,880	\$ 100,000	\$ 100,000	\$ 172,834	\$ 180,834	-36.7%	\$ 150,000	50.0%
Taxes and special assessments	157,880	100,000	100,000	172,834	180,834	-36.7%	150,000	50.0%
Interest earnings	17,929	7,500	7,500	11,397	13,797	-58.2%	10,000	33.3%
Use of money and property	17,929	7,500	7,500	11,397	13,797	-58.2%	10,000	33.3%
Total operating revenues	175,809	107,500	107,500	184,231	194,631	-38.9%	160,000	48.8%
Expenditures:								
DEPT: 10 GENERAL SERVICES								
DIV: 14 MISCELLANEOUS								
Special Current Charges	134,679	20,000	20,000	47,169	121,439	-85.1%	75,000	275.0%
Total operating expenditures	134,679	20,000	20,000	47,169	121,439	-85.1%	75,000	275.0%
Net change in fund balance	41,130	87,500	87,500		73,192	112.7%	85,000	-2.9%
Beginning fund balance	396,832	437,962	437,962		437,962	10.4%	511,154	16.7%
Ending fund balance	\$ 437,962	\$ 525,462	\$ 525,462		\$ 511,154	20.0%	\$ 596,154	13.5%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET

FUND: 142 LAKEFRONT ECONOMIC DEVELOPMENT DISTRICT
DEPARTMENT: 10 GENERAL SERVICES
DIVISION: 14 MISCELLANEOUS

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

State law authorizes the City of Lake Charles to create special economic development districts and political subdivisions of the State to be designated by an ordinance which shall designate the boundaries of the district. The district may levy new sales taxes that can be used to fund a portion of the costs of an economic development project within the defined district.

Pursuant to this state statute, the Lakefront Economic Development District was created by Ordinance 18188, adopted June 20, 2018 by the Lake Charles City Council. As provided by the Act, the governing body of the District is the City Council.

The economic development district has the power to levy ad valorem taxes, sales taxes, or hotel occupancy taxes within the district up to five mills of ad valorem taxes, up to two percent of sales taxes, or up to two percent of hotel occupancy taxes, or any combination of such taxes, above and in addition to any other ad valorem taxes, sales taxes, or hotel occupancy taxes, or combination of such taxes, then in existence or permitted to be in existence within the district.

The District, in cooperation with the executive branch of the City, are developing and formulating economic development plans to be presented to the District for approval. Such economic development plans may include financial incentives to public or private entities for projects in the District that utilize (i) revenues of sales taxes and/or hotel occupancy taxes levied by the District, (ii) lawfully available sales tax revenues provided by the City of Lake Charles, and (iii) any other funds, whether public or private, that may be available for such purposes.

Pursuant to state law, a special trust fund titled "Lakefront Economic Development District Trust Fund" (the "Trust Fund") was created for the purpose of paying costs in connection with economic development projects as defined in *La.R.S. 33:9038.34(M)* and *La.R.S. 33:9038.36*. The Fund was established by the Chief Financial Officer of the City and is maintained as a separate fund, apart from other funds and accounts of the City or other entities, and shall be used strictly for the purposes set forth in the Act.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Actual Results EOY	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 142 LAKEFRONT ECONOMIC DEVELOPMENT DISTRICT								
Revenues:								
Sales tax	\$ 46,385	\$ 30,000	\$ 30,000	\$ 34,350	\$ 40,350	-35.3%	\$ 35,000	16.7%
Taxes and special assessments	46,385	30,000	30,000	34,350	40,350	-35.3%	35,000	16.7%
Interest earnings	4,286	2,000	2,000	3,220	4,195	-53.3%	3,000	50.0%
Use of money and property	4,286	2,000	2,000	3,220	4,195	-53.3%	3,000	50.0%
Total operating revenues	50,671	32,000	32,000	37,570	44,545	-36.8%	38,000	18.8%
Expenditures:								
DEPT: 10 GENERAL SERVICES								
DIV: 14 MISCELLANEOUS								
Special Current Charges	15,068	20,000	20,000	8,124	8,124	32.7%	20,000	0.0%
Total operating expenditures	15,068	20,000	20,000	8,124	8,124	32.7%	20,000	0.0%
Net change in fund balance	35,603	12,000	12,000		36,421	-66.3%	18,000	50.0%
Beginning fund balance	93,004	128,607	128,607		128,607	38.3%	165,028	28.3%
Ending fund balance	<u>\$ 128,607</u>	<u>\$ 140,607</u>	<u>\$ 140,607</u>		<u>\$ 165,028</u>	9.3%	<u>\$ 183,028</u>	30.2%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET

FUND: 143 NELSON MARKET ECONOMIC DEVELOPMENT DISTRICT
DEPARTMENT: 10 GENERAL SERVICES
DIVISION: 14 MISCELLANEOUS

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

State law authorizes the City of Lake Charles to create special economic development districts and political subdivisions of the State to be designated by an ordinance which shall designate the boundaries of the district. The district may levy new sales taxes that can be used to fund a portion of the costs of an economic development project within the defined district.

Pursuant to this state statute, the Nelson Market Economic Development District was created by Ordinance 18486, adopted August 7, 2019 by the Lake Charles City Council. As provided by the Act, the governing body of the District is the City Council.

The purpose of the District will be to provide funds to assist in the cost of construction of a Traditional Neighborhood Development, other residential communities and commercial developments within the District generally consisting of residential units, commercial space, civic and institutional space and open space, which may be developed in multiple phases.

The economic development district has the power to levy ad valorem taxes, sales taxes, or hotel occupancy taxes within the district up to five mills of ad valorem taxes, up to two percent (2%) of sales taxes, or up to two percent (2%) of hotel occupancy taxes, or any combination of such taxes, above and in addition to any other ad valorem taxes, sales taxes, or hotel occupancy taxes, or combination of such taxes, then in existence or permitted to be in existence within the district.

Owners of the property within the district requested that the Board of the Nelson Market Economic Development District authorize (a) the levy of one (1%) percent of sales and use taxes upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and on sales of services within the District and a one (1%) percent hotel occupancy tax within the District commencing April 1, 2020 (collectively, the "new tax") and (b) the pledge and the disbursement of the New Tax for the benefit of the Owners and the Project to assist in the construction, development, and operation of the project.

Any funds collected by the City as a result of the above referenced tax will be dedicated to the Nelson Market Economic Development District to be used to assist with the Project Development pursuant to the terms and conditions of the Cooperative Endeavor Agreement entered into between The City of Lake Charles, EVT Lake Charles, LLC, Palma Properties Investment, L.L.C. and the Nelson Market Economic Development District on January 1, 2020.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Actual Results EOY	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 143 NELSON MARKET ECONOMIC DEVELOPMENT DISTRICT								
Revenues:								
Sales tax	\$ 189,653	\$ 150,000	\$ 150,000	\$ 165,365	\$ 205,365	-20.9%	\$ 175,000	16.7%
Taxes and special assessments	189,653	150,000	150,000	165,365	205,365	-20.9%	175,000	16.7%
Interest earnings	21	-	-	60	60	-100.0%	-	N/A
Use of money and property	21	-	-	60	60	-100.0%	-	N/A
Total operating revenues	189,674	150,000	150,000	165,425	205,425	-20.9%	175,000	16.7%
Expenditures:								
DEPT: 10 GENERAL SERVICES								
DIV: 14 MISCELLANEOUS								
Special Current Charges	333,954	135,000	135,000	90,719	150,719	-59.6%	150,000	11.1%
Total operating expenditures	333,954	135,000	135,000	90,719	150,719	-59.6%	150,000	11.1%
Net change in fund balance	(144,280)	15,000	15,000		54,706	110.4%	25,000	66.7%
Beginning fund balance	182,680	38,400	38,400		38,400	-79.0%	93,106	142.5%
Ending fund balance	\$ 38,400	\$ 53,400	\$ 53,400		\$ 93,106	39.1%	\$ 118,106	121.2%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET

FUND: 144 ENTERPRISE BOULEVARD ECONOMIC DEVELOPMENT DISTRICT
DEPARTMENT: 10 GENERAL SERVICES
DIVISION: 14 MISCELLANEOUS

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

State law authorizes the City of Lake Charles to create special economic development districts and political subdivisions of the State to be designated by an ordinance which shall designate the boundaries of the district. State law also provides that the district may use incremental increases in sales taxes and hotel occupancy taxes by depositing same in a special trust fund to loan, grant, donate or pledge in furtherance of economic development projects as defined by state law.

Pursuant to state statute, the Enterprise Boulevard Economic Development District ("EDD") was created by Ordinance 18189, adopted June 20, 2018 by the Lake Charles City Council. The governing body of the District is the City Council.

The District, in corporation with the executive branch of the City, has the authority to develop and formulate economic development plans to be presented to the District for approval. Such economic development plans may include financial incentives to public or private entities for projects in the District that utilize (i) revenues of sales taxes and/or hotel occupancy taxes levied by the District, (ii) lawfully available sales tax revenues provided by the City of Lake Charles, and (iii) any other funds, whether public or private, that may be available for such purposes.

Under state law, the Enterprise Boulevard EDD Trust Fund was created for the purpose of paying costs in connection with economic development projects as defined by state law. The Trust Fund was established by the Chief Financial Officer of the City and is maintained as a separate fund, apart from other funds and accounts of the City or other entities, and is used strictly for the purposes set forth by state law.

Special Council was obtained by the City in connection with the creation of the District and to prepare and submit to the City Council for adoption all of the proceedings incidental to the foregoing.

Subsequent to the creation of the EDD, the District, the City and the State of Louisiana entered into a cooperative endeavor agreement to use a portion of sales tax increment collected by the Louisiana Department of Revenue to finance the cost of additions, acquisitions, repairs and/or expansions needed to reduce blight and maintain works of public improvement within the boundaries of the District.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	Projected Actual Results EOY	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 144 ENTERPRISE BLVD ECONOMIC DEVELOPMENT DISTRICT								
Revenues:								
Sales tax	\$ 5,098	\$ 3,000	\$ 3,000	\$ -	\$ -	-41.2%	\$ 2,500	-16.7%
Taxes and special assessments	5,098	3,000	3,000	-	-	-41.2%	2,500	-16.7%
Interest earnings	-	-	-	-	-	N/A	-	N/A
Use of money and property	-	-	-	-	-	N/A	-	N/A
Total operating revenues	5,098	3,000	3,000	-	-	-41.2%	2,500	-16.7%
Expenditures:								
DEPT: 10 GENERAL SERVICES								
DIV: 14 MISCELLANEOUS								
General Operating Service	-	-	-	-	-	N/A	-	N/A
Special Current Charges	-	2,500	2,500	-	-	N/A	2,500	0.0%
Total operating expenditures	-	2,500	2,500	-	-	N/A	2,500	0.0%
Net change in fund balance	5,098	500	500		-	-90.2%	-	-100.0%
Beginning fund balance	-	5,098	5,098		5,098	N/A	5,098	0.0%
Ending fund balance	\$ 5,098	\$ 5,598	\$ 5,598		\$ 5,098	9.8%	\$ 5,098	-8.9%

THIS PAGE INTENTIONALLY LEFT BLANK



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 2025 - 2026 ANNUAL BUDGET**

DEBT SERVICE SUMMARY

	2014 \$14.825M Public Improvement Refunding Bond	2017 \$24M Public Improvement Refunding Bond	2021 \$10M Drainage Bonds
Revenues:			
Intergovernmental	\$ -	\$ -	\$ -
Use of money and property	30,000	75,000	15,000
Total operating revenues	<u>30,000</u>	<u>75,000</u>	<u>15,000</u>
Expenditures:			
Debt service principal	2,380,000	2,875,000	990,000
Debt service interest & fiscal charge	147,900	298,750	140,110
Total operating expenditures	<u>2,527,900</u>	<u>3,173,750</u>	<u>1,130,110</u>
Other financing sources:			
Transfers from other funds	2,527,900	3,170,500	1,130,110
Total transfers	<u>2,527,900</u>	<u>3,170,500</u>	<u>1,130,110</u>
Net Income (loss)	<u>\$ 30,000</u>	<u>\$ 71,750</u>	<u>\$ 15,000</u>
Projected ending fund balance	\$ 1,060,278	\$ 1,662,719	\$ 75,949
Fund balance (used) added operations	<u>30,000</u>	<u>71,750</u>	<u>15,000</u>
Ending fund balance	<u>\$ 1,090,278</u>	<u>\$ 1,734,469</u>	<u>\$ 90,949</u>

2011 \$21M Wastewater DEQ Loan	2011 \$3M City Court CPPTA	2023 \$20M Wastewater DEQ Loan	Total
\$ -	\$ 186,000	\$ -	\$ 186,000
40,000	-	-	160,000
<u>40,000</u>	<u>186,000</u>	<u>-</u>	<u>346,000</u>
1,084,000	175,000	960,000	8,464,000
74,157	9,688	190,000	860,605
<u>1,158,157</u>	<u>184,688</u>	<u>1,150,000</u>	<u>9,324,605</u>
1,158,157	-	1,150,000	9,136,667
<u>1,158,157</u>	<u>-</u>	<u>1,150,000</u>	<u>9,136,667</u>
<u>\$ 40,000</u>	<u>\$ 1,312</u>	<u>\$ -</u>	<u>\$ 158,062</u>
\$ 1,723,951	\$ 127,457	\$ 127,457	\$ 4,777,811
40,000	1,312	-	158,062
<u>\$ 1,763,951</u>	<u>\$ 128,769</u>	<u>\$ 127,457</u>	<u>\$ 4,935,873</u>

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

FUND: 213 2014 \$15.825M REFUNDING PUBLIC IMPROVEMENT BONDS
DEPARTMENT: 16 OTHER DEBT
DIVISION: 01 OTHER DEBT

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

The proceeds of the Series 2014 Bonds are to be used for the purpose of (i) advance refunding the LCDA's \$34,480,000 Revenue Bonds (City of Lake Charles Public Improvement Projects) Series 2007 maturing May 1, 2018; May 1, 2019; May 1, 2022; May 1, 2024; and May 1, 2027; and (ii); paying the costs of issuance of the Series 2014 Bonds. The Series 2007 Bonds were issued for the purpose of providing funds to the City to (i) acquire, construct, or improve streets and roads, parks and recreational facilities, water and wastewater systems, downtown and/or lakefront development infrastructure and economic development facilities within the City and pursuant to cooperative endeavor agreements with Calcasieu Parish; (ii) purchase a reserve fund surety bond; and (iii) pay the costs of issuance of the Series 2007 Bonds, including the premium for a bond insurance policy insuring the Series 2007 Bonds. The current debt as of August 1, 2025 is \$4,830,000 with interest rates of 4 percent to 3 percent.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 213 2014 \$15.825M REFUNDING PUBLIC IMPROVEMENT BONDS						
Revenues:						
Interest on demand deposit accounts	\$ 58,132	\$ 30,000	\$ 30,000	-48.4%	\$ 30,000	0.0%
Total operating revenues	<u>58,132</u>	<u>30,000</u>	<u>30,000</u>	-48.4%	<u>30,000</u>	0.0%
Expenditures:						
DEPT: 16 OTHER DEBT						
DIV: 01 OTHER DEBT						
Principal payment	2,230,000	2,320,000	2,320,000	4.0%	2,380,000	2.6%
Interest payment	291,575	202,900	202,900	-30.4%	144,900	-28.6%
Fiscal agent fees	<u>2,750</u>	<u>3,000</u>	<u>3,000</u>	9.1%	<u>3,000</u>	0.0%
Total expenditures	<u>2,524,325</u>	<u>2,525,900</u>	<u>2,525,900</u>	0.1%	<u>2,527,900</u>	0.1%
Other financing sources:						
Interfund transfers from Wastewater Fund	225,000	225,000	225,000	0.0%	225,000	0.0%
Interfund transfers from Riverboat Fund	1,333,592	1,339,087	1,339,087	0.4%	1,339,087	0.0%
Interfund transfers from Capital Project Fund	<u>965,983</u>	<u>961,813</u>	<u>961,813</u>	-0.4%	<u>963,813</u>	0.2%
Total transfers from other funds	<u>2,524,575</u>	<u>2,525,900</u>	<u>2,525,900</u>	0.1%	<u>2,527,900</u>	0.1%
Net change in fund balance	58,382	30,000	30,000		30,000	0.0%
Beginning fund balance	<u>941,896</u>	<u>1,000,278</u>	<u>1,030,278</u>		<u>1,060,278</u>	6.0%
Ending fund balance	<u>\$ 1,000,278</u>	<u>\$ 1,030,278</u>	<u>\$ 1,060,278</u>		<u>\$ 1,090,278</u>	5.8%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

FUND: 215 REFUNDING '07 & '10 LCDA BONDS – 2017 \$24M
DEPARTMENT: 16 OTHER DEBT
DIVISION: 01 OTHER DEBT

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

This issue is the refunding of the remaining balance (\$5,920,000) of 2007 and refunding portions of 2010 outstanding balance (\$19,720,000). The proceeds of this Louisiana Local Government Environmental Facilities and Community Development Authority Revenue Bonds Series provides 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. The current debt as of August 1, 2025 is \$5,895,000.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 215 2017 \$24M REFUNDING PUBLIC IMPROVEMENT BONDS						
Revenues:						
Interest on demand deposit accounts	76,056	75,000	75,000	-1.4%	75,000	0.0%
Total operating revenues	<u>76,056</u>	<u>75,000</u>	<u>75,000</u>	-1.4%	<u>75,000</u>	0.0%
Expenditures:						
DEPT: 16 OTHER DEBT						
DIV: 01 OTHER DEBT						
Principal payment	2,610,000	2,735,000	2,735,000	4.8%	2,875,000	5.1%
Interest payment	562,000	431,500	431,500	-23.2%	294,750	-31.7%
Fiscal agent fees	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	0.0%	<u>4,000</u>	0.0%
Total expenditures	<u>3,176,000</u>	<u>3,170,500</u>	<u>3,170,500</u>	-0.2%	<u>3,173,750</u>	0.1%
Other financing sources:						
Interfund transfers from Riverboat Fund	1,841,855	1,841,855	1,841,855	0.0%	1,845,180	0.2%
Interfund transfers from Capital Project Fund	<u>1,334,145</u>	<u>1,334,145</u>	<u>1,334,145</u>	0.0%	<u>1,325,320</u>	-0.7%
Total transfers from other funds	<u>3,176,000</u>	<u>3,176,000</u>	<u>3,176,000</u>	0.0%	<u>3,170,500</u>	-0.2%
Net change in fund balance	76,056	80,500			71,750	-10.9%
Beginning fund balance	<u>1,506,163</u>	<u>1,582,219</u>			<u>1,662,719</u>	5.1%
Ending fund balance	<u>\$ 1,582,219</u>	<u>\$ 1,662,719</u>			<u>\$ 1,734,469</u>	4.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

FUND: 216 2011 \$21M DEQ SEWER LOAN
DEPARTMENT: 16 OTHER DEBT
DIVISION: 01 OTHER DEBT

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

This Department of Environmental Quality \$21,000,000 sewer loan was used for wastewater system improvements. Phase I included 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. Phase II of DEQ spending was for the Rebuild of Wastewater Treatment Plant B/C, with a total cost of \$42 million. The entirety of this loan was drawn down in fiscal year 2018. 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, 2025 is \$8,728,000.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 216 2011 \$21M WASTEWATER DEQ LOAN						
Revenues:						
Interest on demand deposit accounts	\$ 65,578	\$ 40,000	\$ 40,000	-39.0%	\$ 40,000	0.0%
Total operating revenues	<u>65,578</u>	<u>40,000</u>	<u>40,000</u>	-39.0%	<u>40,000</u>	0.0%
Expenditures:						
DEPT: 16 OTHER DEBT						
DIV: 01 OTHER DEBT						
Principal payment	1,189,000	1,200,000	1,200,000	0.9%	1,084,000	-9.7%
Interest payment	50,027	44,676	44,676	-10.7%	35,127	-21.4%
Administrative fee	<u>55,585</u>	<u>49,640</u>	<u>49,640</u>	-10.7%	<u>39,030</u>	-21.4%
Total expenditures	<u>1,294,612</u>	<u>1,294,316</u>	<u>1,294,316</u>	0.0%	<u>1,158,157</u>	-10.5%
Other financing sources:						
Interfund transfers from Wastewater Fund	<u>1,100,000</u>	<u>1,200,000</u>	<u>1,200,000</u>	9.1%	<u>1,158,157</u>	-3.5%
Total transfers from other funds	<u>1,100,000</u>	<u>1,200,000</u>	<u>1,200,000</u>	9.1%	<u>1,158,157</u>	-3.5%
Net change in fund balance	(129,033)	(54,316)			40,000	173.6%
Beginning fund balance	<u>1,907,300</u>	<u>1,778,267</u>			<u>1,723,951</u>	-3.1%
Ending fund balance	<u>\$ 1,778,267</u>	<u>\$ 1,723,951</u>			<u>\$ 1,763,951</u>	2.3%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

FUND: 217 2021 \$10M DRAINAGE BONDS
DEPARTMENT: 16 OTHER DEBT
DIVISION: 01 OTHER DEBT

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

As a result of the weather events during the calendar years of 2020 and 2021, the Lake Charles City Council authorized the City to incur debt and borrow up to \$20,000,000 from the Louisiana Local Government Environmental Facilities and Community Development Authority. The proceeds of the Series 2021 \$10M Revenue Bonds are to be used to acquire, operate and maintain project works, improvements and equipment to improve and facilitate drainage within the City, said bonds to mature no later than December 1, 2031, at a fixed rate or rates not exceeding 1.90% per annum. The current debt as of August 1, 2025 is \$7,190,000.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 217 2021 \$10M DRAINAGE BONDS						
Revenues:						
Interest on demand deposit accounts	\$ 27,200	\$ 15,000	\$ 15,000	-44.9%	\$ 15,000	0.0%
Total operating revenues	<u>27,200</u>	<u>15,000</u>	<u>15,000</u>	-44.9%	<u>15,000</u>	0.0%
Expenditures:						
DEPT: 16 OTHER DEBT						
DIV: 01 OTHER DEBT						
Principal payment	935,000	955,000	955,000	2.1%	990,000	3.7%
Interest payment	163,638	145,683	145,683	-11.0%	136,610	-6.2%
Administrative fee	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	0.0%	<u>3,500</u>	0.0%
Total expenditures	<u>1,102,138</u>	<u>1,104,183</u>	<u>1,104,183</u>	0.2%	<u>1,130,110</u>	2.3%
Other financing sources:						
Interfund transfers from Riverboat Fund	552,069	552,092	552,092	0.0%	565,055	2.3%
Interfund transfers from General Fund	<u>552,069</u>	<u>552,091</u>	<u>552,091</u>	0.0%	<u>565,055</u>	2.3%
Total transfers from other funds	<u>1,104,138</u>	<u>1,104,183</u>	<u>1,104,183</u>	0.0%	<u>1,130,110</u>	2.3%
Net change in fund balance	29,200	15,000			15,000	0.0%
Beginning fund balance	31,749	60,949			75,949	24.6%
Ending fund balance	<u>\$ 60,949</u>	<u>\$ 75,949</u>			<u>\$ 90,949</u>	19.8%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

FUND: 219 2023 \$20M DEQ – SOUTHERN LOOP
DEPARTMENT: 16 OTHER DEBT
DIVISION: 01 OTHER DEBT

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

The City of Lake Charles has secured a \$20,000,000 loan from the Department of Environmental Quality to support the construction of a vital sewer loop. This infrastructure enhancement is aimed at increasing the overall efficiency, capacity, and reliability of the City's wastewater system. By improving flow distribution and system connectivity, the project will promote long-term sustainability, accommodate future development, and ensure ongoing compliance with environmental regulations.

As of August 1, 2025, the outstanding loan balance is \$20,000,000, with an interest rate of 0.45% per annum.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 232 2011 \$3M CITY COURT CPPTA						
Revenues:						
City Court building fund	\$ 139,589	\$ 186,000	\$ 186,000	33.2%	\$ 186,000	0.0%
Intergovernmental revenue	139,589	186,000	186,000	33.2%	186,000	0.0%
Interest on demand deposit accounts	4,919	-	-	-100.0%	-	N/A
Total operating revenues	144,508	186,000	186,000	28.7%	186,000	0.0%
Expenditures:						
DEPT: 16 OTHER DEBT						
DIV: 01 OTHER DEBT						
Principal payment	160,000	170,000	170,000	6.3%	175,000	2.9%
Interest payment	16,645	13,619	16,645	-18.2%	7,188	-47.2%
Fiscal agent fees	2,500	2,520	2,083	0.8%	2,500	-0.8%
Total expenditures	179,145	186,139	188,728	3.9%	184,688	-0.8%
Net change in fund balance	(34,637)	(139)			1,312	
Beginning fund balance	162,233	127,596			127,457	-0.1%
Ending fund balance	\$ 127,596	\$ 127,457			\$ 128,769	1.0%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

FUND: 232 2011 \$3M CPPTA 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 the 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, located at 118 W. Mill Street, Lake Charles, Louisiana. An early payment in the amount of \$1,000,000 was made by City Court in December 2018. The new payment amounts through 2027 will range from \$15,000 to \$175,000 with an interest rate of 3.783 percent. The current debt as of August 1, 2025 is \$190,000.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 219 2023 \$20M DEQ - SOUTHERN LOOP						
Revenues:						
Interest on demand deposit accounts	\$ -	\$ -	\$ -	N/A	\$ -	N/A
Total operating revenues	-	-	-	N/A	-	N/A
Expenditures:						
DEPT: 16 OTHER DEBT						
DIV: 01 OTHER DEBT						
Principal payment	-	-	-	N/A	960,000	N/A
Interest payment	-	-	-	N/A	90,000	N/A
Administrative fee	-	-	-	N/A	100,000	N/A
Total expenditures	-	-	-	N/A	1,150,000	N/A
Other financing sources:						
Interfund transfers from Wastewater Fund	-	-	-	N/A	1,150,000	N/A
Total transfers from other funds	-	-	-	N/A	1,150,000	N/A
Net change in fund balance	-	-	-		-	N/A
Beginning fund balance	-	-	-		-	N/A
Ending fund balance	\$ -	\$ -	-		\$ -	N/A

THIS PAGE INTENTIONALLY LEFT BLANK



ENTERPRISE FUNDS

TRANSIT

WATER UTILITY

EVENT 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 2025- 2026 ANNUAL BUDGET**

ENTERPRISE FUNDS SUMMARY

	Transit	Water	Event Center	Golf Course	Total
Revenues:					
Intergovernmental	\$ 2,692,515	\$ -	\$ 1,600,000	\$ 360,000	\$ 4,652,515
Charges for services	188,500	15,882,600	1,677,165	1,887,000	19,635,265
Internal services	-	-	-	-	-
Fines and forfeitures	-	30,000	-	-	30,000
Use of money and property	-	790,000	30,000	30,000	850,000
Total operating revenues	<u>2,881,015</u>	<u>16,702,600</u>	<u>3,307,165</u>	<u>2,277,000</u>	<u>25,167,780</u>
Operating Expenditures:					
Finance	-	1,845,635	-	-	1,845,635
Public Works	4,767,571	16,004,689	-	-	20,772,260
Community Services	-	-	3,848,585	2,101,722	5,950,307
Total operating expenditures	<u>4,767,571</u>	<u>17,850,324</u>	<u>3,848,585</u>	<u>2,101,722</u>	<u>28,568,202</u>
Capital Expenditures:					
Public Works	-	3,500,000	-	-	3,500,000
Community Services	-	-	350,000	350,000	700,000
Total capital expenditures	<u>-</u>	<u>3,500,000</u>	<u>350,000</u>	<u>350,000</u>	<u>4,200,000</u>
Total expenditures	<u>4,767,571</u>	<u>21,350,324</u>	<u>4,198,585</u>	<u>2,451,722</u>	<u>32,768,202</u>
Debt Service:					
Debt service principal	-	1,115,000	-	-	1,115,000
Debt service interest & fiscal charge	-	608,825	-	-	608,825
Total debt expenditures	<u>-</u>	<u>1,723,825</u>	<u>-</u>	<u>-</u>	<u>1,723,825</u>
Other financing sources:					
Operating transfers from other funds	1,919,556	450,000	721,420	174,722	3,265,698
Operating transfers sales tax for salaries	-	350,000	-	-	350,000
Transfer to Debt Service accounts	-	-	-	-	-
Capital transfers from other funds	-	475,000	500,000	-	975,000
Total transfers	<u>1,919,556</u>	<u>1,275,000</u>	<u>1,221,420</u>	<u>174,722</u>	<u>4,590,698</u>
Issuance of debt	-	-	-	-	-
Net Income (loss)	<u>\$ 33,000</u>	<u>\$ (5,096,549)</u>	<u>\$ 330,000</u>	<u>\$ -</u>	<u>\$ (4,733,549)</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 2025 – 2026 ANNUAL BUDGET

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

GOAL MISSION STATEMENT:

To provide dependable means of transportation to the general public.

FUNCTION DESCRIPTION:

Transit-Operations: 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 50 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 offices, medical centers, grocery stores, pharmacies, and more.

Future milestones include extending weekday hours and providing service on weekends.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Bus riders	147,080	182,454	200,689
Number of Special Needs Passengers Served	2,940	2,798	3,077

FUNCTION DESCRIPTION:

Transit-Planning: 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	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Number of Public Buses	10	10	10
Number of Para-Transit Buses	2	2	2
Number of Trolley Buses	0	0	0

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 - 2025	Budget 2025 – 2026
Full-Time	19	20	20	20
Part-Time	1	0	0	0

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 401 TRANSIT FUND REVENUES							
FEDERAL TRANSIT-OPERATION	\$ 1,347,547	\$ 1,436,161	\$ 1,436,161	\$ -	6.6%	\$ 1,695,236	18.0%
FEDERAL TRANSIT-PLAN/MAIN	717,346	1,013,059	1,013,059	116,201	41.2%	897,279	-11.4%
FEDERAL PROGRAMS	2,064,893	2,449,220	2,449,220	116,201	18.6%	2,592,515	5.9%
DEPT OF TRANSPORTATION	167,297	100,000	100,000	160,136	-40.2%	100,000	0.0%
STATE REVENUE	167,297	100,000	100,000	160,136	-40.2%	100,000	0.0%
INTERGOVERNMENTAL	2,232,190	2,549,220	2,549,220	276,337	14.2%	2,692,515	5.6%
RENTALS/LEASES	66,302	66,000	20,218	62,618	-0.5%	99,000	50.0%
SALE OF OLD EQUIPMENT	-	-	-	3,240	N/A	-	N/A
BUS FARES	59,581	38,000	38,000	55,545	-36.2%	38,000	0.0%
TRANSIT ADVERTISING	54,120	48,000	48,000	36,772	-11.3%	48,000	0.0%
PARA-TRANSIT FARES	4,786	3,500	3,500	3,325	-26.9%	3,500	0.0%
TRANSIT	118,487	89,500	89,500	98,882	-24.5%	89,500	0.0%
MISC INSURANCE CLAIMS	15,639	-	-	-	-100.0%	-	N/A
INSURANCE REVENUES	15,639	-	-	-	-100.0%	-	N/A
NON-EMPLOYER PENSION CONTRIBUTIONS	-	-	-	-	N/A	-	N/A
NON-EMPLOYER REVENUES	-	-	-	-	N/A	-	N/A
USE OF MONEY & PROPERTY	200,428	155,500	109,718	161,500	-22.4%	188,500	21.2%
IF TRSF GENERAL FUND	1,223,527	1,689,426	1,689,426	1,267,070	38.1%	1,919,556	13.6%
INTERFUND TRSF - GENERAL FUND	1,223,527	1,689,426	1,689,426	1,267,070	38.1%	1,919,556	13.6%
NONREVENUE RECEIPTS	1,223,527	1,689,426	1,689,426	1,267,070	38.1%	1,919,556	13.6%
EXCESS OF REV OVER/UNDER EXP	(5,152,356)	-	45,676	370,767	100.0%	(33,000)	N/A
NON-OPERATING REVENUE	(5,152,356)	-	45,676	370,767	100.0%	(33,000)	N/A
TRANSIT FUND	\$ (1,496,211)	\$ 4,394,146	\$ 4,394,040	\$ 2,075,674	393.7%	\$ 4,767,571	8.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 401 TRANSIT							
DEPT: 06 PUBLIC WORKS							
DIV: 09 TRANSIT-OPERATION							
Salaries/ Wages/ OT	\$ 988,749	\$ 1,039,300	\$ 1,039,300	\$ 749,671	5.1%	\$ 1,072,200	3.2%
Fringe Benefits	350,389	465,850	465,850	261,644	33.0%	471,000	1.1%
General Operating Services	9,537	8,400	8,400	6,768	-11.9%	7,600	-9.5%
Insurance - Property, AL, GL, WC	728,872	737,172	737,172	548,885	1.1%	737,172	0.0%
Maintenance & Rentals	81,166	107,550	117,950	77,379	32.5%	107,550	0.0%
Utilities	64,772	80,800	80,800	55,331	24.7%	81,000	0.2%
Contractual Services & Projects	26,595	41,250	38,390	36,675	55.1%	56,850	37.8%
General Supplies	19,248	25,500	25,500	11,109	32.5%	24,500	-3.9%
Automotive Supplies	157,763	235,500	227,960	132,635	49.3%	210,500	-10.6%
Materials & Equipment	25,194	25,500	25,500	14,775	1.2%	26,600	4.3%
Contingency			-	-	N/A	-	N/A
Major Acquisitions & Improvements	(2,914,329)	-	-	-	100.0%	491,000	N/A
Special Current Charges	983,479	361,000	361,000	8,218	-63.3%	360,000	-0.3%
TRANSIT OPERATIONS	521,435	3,127,822	3,127,822	1,903,090	499.8%	3,645,972	16.6%
DIV: 10 TRANST-PLANNING/MAINTENANCE							
Salaries/ Wages/ OT	51,664	54,900	54,900	41,929	6.3%	56,000	2.0%
Fringe Benefits	12,725	15,900	15,900	9,582	25.0%	15,075	-5.2%
Insurance - Property, AL, GL, WC	424	424	318	318	0.0%	424	0.0%
Maintenance & Rentals	139,230	175,000	175,000	61,008	25.7%	145,000	-17.1%
Automotive Supplies	88,258	150,000	150,000	59,747	70.0%	150,000	0.0%
Special Current Charges	(71,922)	870,100	870,100	-	1309.8%	755,100	-13.2%
TRANSIT PLANNING/MAINTENANCE	220,379	1,266,324	1,266,218	172,584	474.6%	1,121,599	-11.4%
TRANSIT OPERATIONS & PLAN & MAINT	741,814	4,394,146	4,394,040	2,075,674	492.4%	4,767,571	8.5%
Capitalization of Fixed Assets	(2,914,329)	-	-	-	100.0%	-	N/A
Depreciation Expense	676,304	-	-	-	-100.0%	-	N/A
TRANSIT OPERATING FUND	\$ (1,496,211)	\$ 4,394,146	\$ 4,394,040	\$ 2,075,674	393.7%	\$ 4,767,571	8.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

FUND: 411 TRANSIT CAPITAL
DEPARTMENT: 15 CAPITAL GENERAL GOVERNMENT
DIVISION: 05 TRANSIT CAPITAL GRANTS

GOAL MISSION STATEMENT:

FUNCTION DESCRIPTION:

This fund is used for budget control purposes to account for Transit capital contributions from the Federal Transit Authority (FTA) and City sources. The fund is comprised of purchases that include, but are not limited to, bus purchases, facility improvements, passenger shelters, security equipment, route signs and other capital equipment.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 411 TRANSIT - CAPITAL REVENUES						
FEDERAL TRANSIT-CAPITAL	\$ 2,473,026	\$ 140,000	\$ 140,000	-94.3%	\$ -	-100.0%
FEDERAL - STIMULUS FUNDS	-	-	-	N/A	-	N/A
FEDERAL TRANSIT-CARES ACT	-	-	-	N/A	-	N/A
FEDERAL PROGRAMS	2,473,026	140,000	140,000	-94.3%	-	-100.0%
INTERGOVERNMENTAL	2,473,026	140,000	140,000	-94.3%	-	-100.0%
INTEREST ON INVESTMENTS	2,418	-	-	-100.0%	-	N/A
DEMAND DEPOSIT ACCOUNTS	23,149	-	-	-100.0%	-	N/A
INTEREST	25,567	-	-	-100.0%	-	N/A
USE OF MONEY & PROPERTY	25,567	-	-	-100.0%	-	N/A
IF TRSF GENERAL FUND	-	-	-	N/A	-	N/A
IF TRSF RIVERBOAT GAMING FUND	73,000	35,000	35,000	-52.1%	-	-100.0%
IF TRSF CAPITAL PROJECT FUND	-	-	-	N/A	-	N/A
NONREVENUE RECEIPTS	73,000	35,000	35,000	-52.1%	-	-100.0%
EXCESS OF REV OVER/UNDER EXP	342,736	-	-	-100.0%	-	N/A
NON-OPERATING REVENUE	342,736	-	-	-100.0%	-	N/A
TRANSIT - CAPITAL	\$ 2,914,329	\$ 175,000	\$ 175,000	-94.0%	\$ -	-100.0%
FUND: 411 TRANSIT - CAPITAL EXPENDITURES						
DEPT: 15 CAPITAL-GENERAL GOVERNMENT						
DIV: 05 TRANSIT CAPITAL GRANTS						
Contractual Services & Projects	8,890	-	382,478	-100.0%	\$ -	N/A
Materials & Equipment	-	50,000	281,456	N/A	\$ -	-100.0%
Major Acquisitions & Improvements	2,905,439	125,000	2,317,212	-95.7%	-	-100.0%
TRANSIT CAPITAL	\$ 2,914,329	\$ 175,000	\$ 2,981,146	-94.0%	\$ -	-100.0%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 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 services relative to meter reading, billing, and payment options in the most efficient manner possible utilizing technology to the extent available and affordable; and to provide the highest quality customer service when interacting 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. The Water Utility Fund includes the Water Business Office, Water Production and Distribution, and capital expenditures.

The Water Business Office provides citizens with online account access and several bill payment options. Customers can pay their water bills via online, telephone, and automatic bank draft.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Water customers	31,550	31,600	31,650

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 - 2025	Budget 2025– 2026
Full-Time	11	11	11	11

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET

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

GOAL MISSION STATEMENT:

To provide our customers with a clean, safe, and dependable supply of drinking water at a reasonable rate; to provide the highest standard of customer service when dealing with the public; to ensure compliance with all governmental standards; to provide a safe and rewarding work environment for all City of Lake Charles employees.

FUNCTION DESCRIPTION:

The Water Production and Distribution areas are responsible for operation and maintenance of the six water treatment plants, distribution of all water to our citizens, and repair of water mains, hydrants, and services. There are approximately 575 miles of water mains, 3,450 fire hydrants, and 17 wells currently in use. Water is provided to approximately 34,000 households and businesses.

The Water Services and East McNeese Water Lab areas perform meter reading, repairs to water services, and monitor the water quality on a daily basis.

DEMAND PERFORMANCE INDICATORS:

Description	2023 – 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Work Orders/Service Orders completed	37,400	38,800	39,200
Water mains (miles)	575	575	600
Fire hydrants	3,450	3,450	3,500
Maximum Daily Capacity (million gallons per day)	22	22	28

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 - 2025	Budget 2025 – 2026
Full-Time	55	56	56	56
Full-Time Engineering	1	1	1	1
Part-Time	4	4	4	4

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 405 WATER UTILITY FUND REVENUES							
VENDOR'S COMPENSATION	\$ 975	\$ 600	\$ 600	\$ 1,176	-38.5%	\$ 600	0.0%
DEPARTMENT OF MILITARY AFFAIRS (FEMA)	168,020	100,000	100,000	-	N/A	-	N/A
** INTERGOVERNMENTAL	168,020	100,000	100,000	-	N/A	-	N/A
WATER SERVICE	13,164,795	13,500,000	13,500,000	11,357,774	2.5%	13,800,000	2.2%
TAPPING FEES	195,667	165,000	165,000	205,034	-15.7%	200,000	21.2%
RECONNECT FEES	31,355	6,000	6,000	35,570	-80.9%	30,000	400.0%
SERVICE CHARGES	140,351	90,000	90,000	133,703	-35.9%	130,000	44.4%
WATER MAIN EXTENSIONS	-	10,000	10,000	1,600	N/A	2,000	-80.0%
MISCELLANEOUS	41,288	15,000	15,000	66,110	-63.7%	50,000	233.3%
SAFE DRINKING WATER ADMIN FEE	375,303	360,000	360,000	311,442	-4.1%	370,000	2.8%
LATE FEES	393,805	220,000	220,000	322,190	-44.1%	300,000	36.4%
CAPITAL IMPROVEMENT FEES	672,255	1,000,000	1,000,000	982,103	48.8%	1,000,000	0.0%
CHARGES FOR SERVICES	15,014,819	15,366,000	15,366,000	13,415,526	2.3%	15,882,000	3.4%
WATER VIOLATIONS-BACKFLOW	169,800	75,000	75,000	39,200	-55.8%	25,000	-66.7%
DAMAGED WATER METER FEE	2,280	-	-	9,896	-100.0%	5,000	N/A
MISC FINES & FORFEITURES	172,080	75,000	75,000	49,096	-56.4%	30,000	-60.0%
SERVICES PROVIDED BILLING SERVICES	450,000	450,000	450,000	-	0.0%	450,000	0.0%
INTEREST ON INVESTMENTS	580,177	250,000	250,000	386,797	-56.9%	450,000	80.0%
DEMAND DEPOSIT ACCOUNTS	465,054	350,000	350,000	88,627	-24.7%	150,000	-57.1%
INTEREST	1,045,231	600,000	600,000	475,424	-42.6%	600,000	0.0%
PENALTY-WATER UTILITY	184,382	120,000	120,000	154,431	-34.9%	170,000	41.7%
GENERAL MISCELLANEOUS REVENUE	165,150	25,000	25,000	8,754	-84.9%	10,000	-60.0%
MISC INSURANCE CLAIMS	926	-	-	1,270	-100.0%	-	N/A
SALE OF OLD EQUIPMENT	29,340	10,000	10,000	15,120	-65.9%	10,000	0.0%
MISCELLANEOUS REVENUE	379,798	155,000	155,000	179,575	-59.2%	190,000	22.6%
NON-EMPLOYER PENSION CONTRIBUTIONS	96,215	-	-	-	N/A	-	N/A
NON-EMPLOYER REVENUES	96,215	-	-	-	-100.0%	-	N/A
USE OF MONEY & PROPERTY	1,521,244	755,000	755,000	654,999	-50.4%	790,000	4.6%
IF TRSF GENERAL FUND	350,000	350,000	350,000	262,500	0.0%	350,000	0.0%
IF TRSF CAPITAL PROJECT FUND	-	-	-	-	N/A	-	N/A
IF TRSF CAPITAL DISASTER RECOVERY FUND	1,937,575	-	-	-	-	-	-
IF TRSF RIVERBOAT GAMING FUND	3,665,000	475,000	475,000	356,250	-87.0%	475,000	0.0%
TRANSFERS FROM OTHER FUNDS	5,952,575	825,000	825,000	618,750	-86.1%	825,000	0.0%
ISSUANCE OF DEBT - DHH LOAN	381,323	-	-	7,010,665	-100.0%	-	N/A
NONREVENUE RECEIPTS	6,333,898	825,000	825,000	7,629,415	-87.0%	825,000	0.0%
EXCESS OF REV OVER/UNDER EXP	(3,343,498)	5,091,664	-	-	252.3%	5,096,549	0.1%
** NON-OPERATING REVENUE	(3,343,498)	5,091,664	-	-	252.3%	5,096,549	0.1%
FUND 405 WATER UTILITY FUND	\$ 20,317,538	\$ 22,663,264	\$ 17,571,600	\$ 21,750,212	11.5%	\$ 23,074,149	1.8%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 405 WATER FUND							
DEPT: 02 FINANCE							
DIV: 04 WATER BUSINESS OFFICE							
Salaries/ Wages/ OT	\$ 445,048	\$ 513,200	\$ 513,200	\$ 72,473	15.3%	\$ 539,300	5.1%
Fringe Benefits	176,760	196,200	196,200	28,112	11.0%	208,000	6.0%
General Operating Services	294,736	308,450	308,450	48,181	4.7%	314,200	1.9%
Insurance - Property, AL, GL, WC	2,960	2,960	2,960	444	0.0%	2,960	0.0%
Maintenance & Rentals	44,429	50,500	50,500	297	13.7%	80,750	59.9%
Utilities	11,534	12,500	12,500	1,751	8.4%	12,500	0.0%
Contractual Services & Projects	367,873	332,000	332,000	65,911	-9.8%	361,000	8.7%
General Supplies	4,946	8,800	8,800	1,032	77.9%	7,325	-16.8%
Materials & Equipment	1,340	20,500	20,500	666	1429.9%	9,500	-53.7%
Special Current Charges	398,823	310,500	310,500	1,154	-22.1%	310,100	-0.1%
WATER BUSINESS OFFICE	<u>1,748,449</u>	<u>1,755,610</u>	<u>1,755,610</u>	<u>220,021</u>	<u>0.4%</u>	<u>1,845,635</u>	<u>5.1%</u>
FUND: 405 WATER FUND							
DEPT: 06 PUBLIC WORKS							
DIV: 11 WATER PRODUCTION&DIST							
Salaries/ Wages/ OT	2,519,719	2,737,660	2,737,660	1,953,599	8.6%	2,791,460	2.0%
Fringe Benefits	1,106,286	1,455,000	1,455,000	729,872	31.5%	1,457,660	0.2%
General Operating Services	18,898	26,450	26,450	19,898	40.0%	26,450	0.0%
Insurance - Property, AL, GL, WC	1,431,760	1,431,240	1,431,240	1,077,960	0.0%	1,431,240	0.0%
Maintenance & Rentals	761,663	1,341,000	1,322,000	781,338	76.1%	1,107,000	-17.4%
Utilities	1,004,411	1,231,000	1,273,681	906,915	22.6%	1,257,500	2.2%
Contractual Services & Projects	1,799,010	2,622,000	2,592,200	1,675,417	45.7%	2,670,500	1.8%
General Supplies	1,909,005	2,008,000	2,007,000	1,164,850	5.2%	1,954,100	-2.7%
Automotive Supplies & Gasoline	241,835	246,500	246,600	128,723	1.9%	206,650	-16.2%
Materials & Equipment	200,967	763,500	813,619	459,480	279.9%	738,500	-3.3%
Major Acquisitions & Improvements	550,905	736,500	693,500	187,718	33.7%	904,675	22.8%
Special Current Charges	3,844,058	1,145,000	1,145,000	160,168	-70.2%	1,140,000	-0.4%
WATER PRODUCTION&DISTRIBUTION	<u>15,388,517</u>	<u>15,743,850</u>	<u>15,743,950</u>	<u>9,245,938</u>	<u>2.3%</u>	<u>15,685,735</u>	<u>-0.4%</u>
DEPT: 06 PUBLIC WORKS							
DIV: 15 ENGINEERING							
Salaries/ Wages/ OT	109,990	114,600	114,600	95,170	4.2%	256,700	124.0%
Fringe Benefits	33,510	25,800	25,700	26,400	-23.0%	61,000	136.4%
Insurance - Property, AL, GL, WC	904	904	904	678	0.0%	904	0.0%
Utilities	350	500	500	290	42.9%	350	-30.0%
ENGINEERING	<u>144,754</u>	<u>141,804</u>	<u>141,704</u>	<u>122,538</u>	<u>-2.0%</u>	<u>318,954</u>	<u>124.9%</u>
WATER OPERATIONS	<u>17,281,720</u>	<u>17,641,264</u>	<u>17,641,264</u>	<u>9,588,497</u>	<u>2.1%</u>	<u>17,850,324</u>	<u>1.2%</u>
CAPITAL EXPENDITURES							
Capital Project Expenses	26,743,142	3,298,500	39,386,148	15,270,437	-87.7%	3,500,000	6.1%
Capitalization of Fixed Assets	(26,602,723)	-	-	-	100.0%	-	N/A
Depreciation Expense	2,754,901	-	-	-	-100.0%	-	N/A
	<u>2,895,320</u>	<u>3,298,500</u>	<u>39,386,148</u>	<u>15,270,437</u>		<u>3,500,000</u>	
DEBT SERVICE							
2022 DHH Principal Payment	-	1,062,000	1,062,000	51,487	N/A	1,115,000	5.0%
2022 DHH Interest & Administrative	140,498	661,500	661,500	77,891		608,825	-8.0%
Total Debt Service	<u>140,498</u>	<u>1,723,500</u>	<u>1,723,500</u>	<u>129,378</u>	<u>1126.7%</u>	<u>1,723,825</u>	<u>0.0%</u>
TOTAL WATER FUND	<u>\$ 20,317,538</u>	<u>\$ 22,663,264</u>	<u>\$ 58,750,912</u>	<u>\$ 24,988,312</u>	<u>11.5%</u>	<u>\$ 23,074,149</u>	<u>1.8%</u>

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

FUND: 402 LAKE CHARLES EVENT CENTER
DEPARTMENT: 09 COMMUNITY SERVICES
DIVISION: 02 LAKE CHARLES EVENT CENTER

GOAL MISSION STATEMENT:

To increase revenue; 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 customers in a friendly, yet professional, manner.

The mission of the Lake Charles Event 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 Event 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 Event Center Fund.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Rentals	\$461,454	\$560,110	\$605,923
Events	235	208	220
Event Days	364	340	352

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 - 2025	Budget 2025 – 2026
Full-Time	15	15	11	11

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 402 EVENT CENTER FUND REVENUES							
VENDOR'S COMPENSATION	\$ 100	\$ -	\$ -	\$ -	-100.0%	\$ -	N/A
VENDOR'S COMPENSATION	100	-	-	-	-100.0%	-	N/A
GEN APPR-SALES TAX DED TO LCCC-STATE	1,224,242	1,600,000	1,600,000	1,656,182	30.7%	1,450,000	-9.4%
INTERGOVERNMENTAL	1,224,242	1,600,000	1,600,000	1,656,182	30.7%	1,450,000	-9.4%
EVENT CENTER OPERATING REVENUES:							
RENTAL INCOME	360,680	533,283	533,283	518,311	47.9%	560,938	5.2%
FOOD CONCESSIONS	59,081	60,550	60,550	55,495	2.5%	66,955	10.6%
EQUIPMENT RENTALS	66,741	46,720	46,720	42,823	-30.0%	77,440	65.8%
FOOD CATERER	112,581	79,205	79,205	72,600	-29.6%	15,000	-81.1%
SOUVENIRS - NON FOOD ITEM	9,155	45,985	45,985	42,152	402.3%	33,350	-27.5%
COMMISSIONS	8,456	-	-	-	-100.0%	-	N/A
TICKET SALES COMMISSIONS	9,805	-	-	-	-100.0%	-	N/A
BEER CONCESSIONS	108,299	339,625	339,625	311,322	213.6%	278,002	-18.1%
LIQUOR CONCESSIONS	129,620	295,020	295,020	270,435	127.6%	241,202	-18.2%
SOFT DRINK CONCESSIONS	57,902	83,935	83,935	76,934	45.0%	74,566	-11.2%
CORKAGE FEE	3,975	57,650	57,650	52,844	1350.3%	57,930	0.5%
FREE-POUR LABOR	3,863	-	-	-	-100.0%	-	N/A
MISCELLANEOUS	6,293	-	-	1,542	-100.0%	1,500	N/A
ADVERTISING	-	-	-	-	N/A	50,000	N/A
FACILITY FEE-TICKET SALES	57,735	293,515	293,515	269,049	408.4%	190,282	-35.2%
EVENT CENTER	994,186	1,835,488	1,835,488	1,713,507	84.6%	1,647,165	-10.3%
MISC INSURANCE CLAIMS	-	-	-	-	N/A	-	N/A
* INSURANCE REVENUES	-	-	-	-	N/A	-	N/A
NON-EMPLOYER PENSION CONTRIBUTIONS	33,523	-	-	-	-100.0%	-	N/A
NON-EMPLOYER REVENUES	33,523	-	-	-	-100.0%	-	N/A
INTEREST ON INVESTMENTS	-	-	-	-	N/A	-	N/A
DEMAND DEPOSIT ACCOUNTS	24,979	-	-	30,142	-100.0%	30,000	N/A
INTEREST	24,979	-	-	30,142	-100.0%	30,000	N/A
USE OF MONEY & PROPERTY	1,052,688	1,835,488	1,835,488	1,743,649	74.4%	1,677,165	-8.6%
IF TRSF GENERAL FUND	1,870,385	911,832	911,832	683,874	-51.2%	721,420	-20.9%
IF TRSF EVENT CENTER CAPITAL FUND	-	-	-	-	N/A	-	N/A
NONREVENUE RECEIPTS	1,870,385	911,832	911,832	683,874	-51.2%	721,420	-20.9%
EXCESS OF REV OVER/UNDER EXP	(4,953,255)	-	-	(1,036,890)	100.0%	-	N/A
NON-OPERATING REVENUE	(4,953,255)	-	-	(1,036,890)	100.0%	-	N/A
EVENT CENTER FUND	<u>\$ (805,840)</u>	<u>\$ 4,347,320</u>	<u>\$ 4,347,320</u>	<u>\$ 4,083,705</u>	639.5%	<u>\$ 3,848,585</u>	-11.5%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 402 EVENT CENTER							
DEPT: 09 COMMUNITY SERVICES							
DIV: 02 EVENT CENTER							
Salaries/ Wages/ OT	\$ 983,650	\$ 1,496,766	\$ 1,496,766	\$ 842,729	52.2%	\$ 1,308,504	-12.6%
Fringe Benefits	332,623	347,200	347,200	416,896	4.4%	268,000	-22.8%
General Operating Services	37,924	32,260	32,260	62,175	-14.9%	33,600	4.2%
Insurance - Property, AL, GL, WC	531,524	529,944	529,944	400,943	-0.3%	528,944	-0.2%
Maintenance & Rentals	889,303	306,555	306,555	177,557	-65.5%	315,000	2.8%
Utilities	444,527	473,720	473,720	425,298	6.6%	473,000	-0.2%
Contractual Services & Projects	154,661	211,635	211,635	69,564	36.8%	226,420	7.0%
General Supplies	74,139	122,800	122,800	175,135	65.6%	118,900	-3.2%
Automotive Supplies & Gasoline	7,953	5,000	5,000	3,723	-37.1%	6,500	30.0%
Materials & Equipment	185,578	335,440	335,440	44,309	80.8%	257,657	-23.2%
Major Acquisitions & Improvements	(2,947,293)	275,000	275,000	287,000	109.3%	155,000	-43.6%
Special Current Charges	234,406	211,000	211,000	141,486	-10.0%	157,060	-25.6%
Event Center Operations Paid by City	928,995	4,347,320	4,347,320	3,046,815	368.0%	3,848,585	-11.5%
Capitalization of Fixed Assets	(3,185,150)	-	-	-	100.0%	-	N/A
Depreciation Expense	1,450,315	-	-	-	-100.0%	-	N/A
EVENT CENTER FUND	\$ (805,840)	\$ 4,347,320	\$ 4,347,320	\$ 3,046,815	639.5%	\$ 3,848,585	-11.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

FUND: 410 LAKE CHARLES EVENT CENTER CAPITAL
DEPARTMENT: 15 CAPITAL-GENERAL GOVERNMENT
DIVISION:

GOAL MISSION STATEMENT:

.

FUNCTION DESCRIPTION:

Lake Charles Event Center Capital is utilized for budget control purposes to account for Event Center capital contributions and the related improvements. All disaster related repairs and improvements are also accounted for in this fund. Rosa Hart Theatre renovations and repairs nearing completion with the official reopening of the theatre set for the end of 2023. Other disaster related improvements and repairs include the coliseum interior, center sections, and exterior repairs. FEMA is expected to cover up to 90% of disaster related repairs and those funds will be received into this fund.

Resolution 1-19, adopted by the Lake Charles City Council on January 2, 2019 and allows the City to issue bonds not to exceed \$6,000,000 for the purpose of financing City of Lake Charles public improvement projects including, but not limited to, a Boardwalk with shoreline stabilizations, including lighting and landscaping, and improvements to the Lake Charles Event Center and promenade.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this division.

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 410 EVENT CENTER CAPITAL FUND REVENUES							
STATE GEN APPR STX DED TO LCCC	\$ 500,000	\$ -	\$ -	\$ -	-100.0%	\$ 150,000	N/A
DEPARTMENT OF MILITARY AFFAIRS (FEMA)	971,417	-	-	-	-100.0%	-	N/A
INTERGOVERNMENTAL REVENUE	500,000	-	-	-	-100.0%	150,000	N/A
INTEREST ON INVESTMENTS	126,978	-	-	\$ 84,655	-100.0%	80,000	N/A
DEMAND DEPOSIT ACCOUNTS	27,619	-	-	\$ 12,315	-100.0%	10,000	N/A
INTEREST	154,597	-	-	96,970	-100.0%	90,000	N/A
GENERAL	-	-	-	-	N/A	-	N/A
MISCELLANEOUS REVENUE	-	-	-	-	N/A	-	N/A
USE OF MONEY & PROPERTY	154,597	-	-	96,970	-100.0%	90,000	N/A
IF TRSF CAPITAL PROJECTS	-	-	-	-	N/A	-	#REF!
IF TRSF DISASTER RECOVERY CAPITAL	325,000	-	-	-	-100.0%	-	N/A
INTERFUND TRSF	325,000	-	-	-	-100.0%	-	N/A
RIVERBOAT GAMING FUND	-	500,000	500,000	375,000	N/A	500,000	0.0%
INTERFUND TRSF - SPECIAL REVENUE	-	500,000	500,000	375,000	N/A	500,000	0.0%
NONREVENUE RECEIPTS	325,000	500,000	500,000	375,000	53.8%	500,000	0.0%
EXCESS OF REV OVER/UNDER EXP	2,041,034	1,400,000	-	200,000	-31.4%	(390,000)	-127.9%
NON-OPERATING REVENUE	2,041,034	1,400,000	-	200,000	-31.4%	(390,000)	-127.9%
EVENT CENTER CAPITAL PROJECTS	\$ 3,020,631	\$ 1,900,000	\$ 500,000	\$ 671,970	-37.1%	\$ 350,000	-81.6%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 410 EVENT CENTER CAPITAL EXPENDITURES							
DEPT: 15 CAPITAL-GENERAL GOVERNMENT							
Contractual Services & Projects	\$ 2,676,596	\$ 1,900,000	\$ 11,040,024	\$ 30,375	-29.0%	\$ -	-100.0%
Major Acquisitions & Improvements	249,900	-	230,349	\$ 228,565	-100.0%	250,000	N/A
Special Current Charges	94,135	-	199,209	\$ 80,775	-100.0%	100,000	N/A
Capital expenses	<u>3,020,631</u>	<u>1,900,000</u>	<u>11,469,582</u>	<u>339,715</u>	-37.1%	<u>350,000</u>	-81.6%
Interfund transfers - Event Center operations	-	-	-	-	N/A	-	N/A
EVENT CENTER CAPITAL	<u>\$ 3,020,631</u>	<u>\$ 1,900,000</u>	<u>\$ 11,469,582</u>	<u>\$ 339,715</u>	-37.1%	<u>\$ 350,000</u>	-81.6%

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 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 a premium golf course and facility at a rate better than market value. To provide a golfing venue to Lake Charles charities to host fund-raisers at a reasonable cost. To provide the most robust youth golf program in the Lake Area, and to offer it at a cost that is attainable by all Lake Charles residents.

FUNCTION DESCRIPTION:

Developed in 1976 by the City of Lake Charles, Mallard Cove Golf Course was built on land donated by the federal government upon the deactivation of the Chennault Air Force Base. Mallard Cove served citizens and visitors as a value-oriented recreation experience. In 2018 the City entered into an agreement to convey the lands occupied by the golf course to an adjacent property owner. Other terms made with additional parties of the agreement relocated the golf course to a tract of land in the southeast portion of the city consisting of approximately 160 acres. In 2021 the City entered into a contract with Sterling Golf, Inc. to manage the day-to-day operations of the golf course.

The new location came with a new course name, Mallard Golf Club, and has accompanied the change with an updated course and a 7,000 foot clubhouse. The course was open for play in October 2021 and has been highly used since that date. The course is a premium links style golf course and has been added to Louisiana's elite golf list, The Audubon Golf Trail, since the summer of 2022. PGA Professional, Lex Conner, is the club's Golf Professional.

The budget includes the operation and maintenance of the golf club. 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	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Rounds of golf		32,335	34,921
Rounds of glove (by revenue)		438,156	473,208

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 - 2025	Budget 2025 – 2026
Full-Time	2	2	2	2
Part-Time	0	0	0	0

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 403 GOLF COURSE REVENUES							
VENDOR'S COMPENSATION	\$ 1,609	\$ -	\$ 778	\$ 778	-100.0%	\$ -	N/A
CHENNAULT INT'L AIRPORT	360,000	360,000	360,000	300,000	0.0%	360,000	0.0%
LOCAL REVENUE	360,000	360,000	360,000	300,000	0.0%	360,000	0.0%
** INTERGOVERNMENTAL	360,000	360,000	360,000	300,000	0.0%	360,000	0.0%
DEMAND DEPOSIT ACCOUNTS	48,434	15,000	15,000	35,728	-69.0%	30,000	100.0%
INTEREST EARNINGS	48,434	15,000	15,000	35,728	-69.0%	30,000	100.0%
GREEN FEES	623,892	750,000	750,000	505,914	20.2%	750,000	0.0%
TOBACCO SALES	-	-	-	-	N/A	-	N/A
VENDING CONCESSIONS	-	-	-	-	N/A	-	N/A
CART RENTALS	41,905	36,000	36,000	1,020	-14.1%	54,000	50.0%
FOOD - BEVERAGES	171,164	200,000	200,000	145,245	16.8%	180,000	-10.0%
BEER	117,541	150,000	150,000	26,632	27.6%	150,000	0.0%
ANNUAL MEMBERSHIP FEE	193,043	216,000	216,000	234,992	11.9%	300,000	38.9%
DRIVING RANGE	88,878	152,000	152,000	21,494	71.0%	144,000	-5.3%
GOLF ACCESSORIES	169,785	156,000	156,000	115,118	-8.1%	156,000	0.0%
PULL CART RENTALS	-	-	-	-	N/A	-	N/A
TOURNAMENT FEES	35,740	-	-	23,403	-100.0%	-	N/A
CITY CHAMPIONSHIP TOURNAMENT	-	-	-	-	N/A	-	N/A
LOCKER RENTAL & CLUB STORAGE	-	-	-	-	N/A	-	N/A
GOLF CLUB RENTAL	550	-	-	3,793	-100.0%	-	N/A
MISCELLANEOUS	9,587	17,500	17,500	6,470	82.5%	33,000	88.6%
CONCESSION CART REVENUE	-	-	-	-	N/A	-	N/A
GPS RENTAL REVENUE	-	-	-	-	N/A	-	N/A
LIQUOR	81,730	90,000	90,000	92,740	10.1%	120,000	33.3%
BUILDING RENTAL	900	-	-	450	-100.0%	-	N/A
* GOLF COURSE	1,534,715	1,767,500	1,767,500	1,177,271	15.2%	1,887,000	6.8%
MISCELLANEOUS REVENUE	15,502	-	-	4,842	-100.0%	-	N/A
* MISCELLANEOUS REVENUES	15,502	-	-	4,842	-100.0%	-	N/A
GOLF COURSE REVENUES	1,598,651	1,782,500	1,782,500	1,217,841	11.5%	1,917,000	7.5%
NON-EMPLOYER PENSION CONTRIBUTIONS	13,888	-	-	-	-100.0%	-	N/A
NON-EMPLOYER REVENUES	13,888	-	-	-	-100.0%	-	N/A
IF TRSF GENERAL FUND - OPERATIONS	452,436	537,590	537,590	403,193	18.8%	174,722	-67.5%
IF TRSF RIVERBOAT FUND - CAPITAL	-	-	-	-	N/A	-	N/A
IF TRSF CAPITAL PROJECT FUND	-	-	-	-	N/A	-	N/A
TOTAL TRANSFERS	452,436	537,590	537,590	403,193	18.8%	174,722	-67.5%
NONREVENUE RECEIPTS	452,436	537,590	537,590	403,193	18.8%	174,722	-67.5%
EXCESS OF REV OVER/UNDER EXP	191,619	-	1,519,095	1,421,227	-100.0%	-	N/A
NON-OPERATING REVENUE	191,619	-	1,519,095	1,421,227	-100.0%	-	N/A
GOLF COURSE FUND	\$ 2,618,203	\$ 2,680,090	\$ 4,199,963	\$ 3,343,039	2.4%	\$ 2,451,722	-8.5%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Amended Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 403 MALLARD COVE							
DEPT: 09 COMMUNITY SERVICES							
DIV: 03 GOLF COURSE							
Salaries/ Wages/ OT	\$ 769,014	\$ 985,700	\$ 985,700	\$ 499,287	28.2%	\$ 867,647	-12.0%
Fringe Benefits	47,336	50,400	50,400	70,675	6.5%	31,200	-38.1%
General Operating Services	11,609	12,000	12,000	-	3.4%	63,000	425.0%
Insurance - Property, AL, GL, WC	77,782	22,500	22,500	14,030	-71.1%	25,200	12.0%
Maintenance & Rentals	313,847	319,000	319,000	320,441	1.6%	446,000	39.8%
Utilities	77,816	81,700	81,700	66,547	5.0%	74,400	-8.9%
Contractual Services & Projects	96,264	84,000	84,000	47,546	-12.7%	25,350	-69.8%
General Supplies	242,212	254,850	254,850	174,824	5.2%	544,275	113.6%
Automotive Supplies & Gasoline	14,140	20,700	20,700	15,167	46.4%	3,500	-83.1%
Materials & Equipment	288,875	328,000	328,000	246,120	13.5%	750	-99.8%
Major Acquisitions & Improvements	(11,984)	155,000	155,000	-	1393.4%	15,000	-90.3%
Special Current Charges	128,576	6,240	6,240	8,529	-95.1%	5,400	-13.5%
Total operating expenses	<u>2,055,487</u>	<u>2,320,090</u>	<u>2,320,090</u>	<u>1,463,166</u>	12.9%	<u>2,101,722</u>	-9.4%
Capital Expenses	23,968	360,000	1,879,873	1,879,873	1402.0%	350,000	-2.8%
Capitalization of Fixed Assets	(11,984)	-	-	-	100.0%	-	N/A
Depreciation Expense	<u>550,732</u>	<u>-</u>	<u>-</u>	<u>-</u>	-100.0%	<u>-</u>	N/A
	562,716	360,000	1,879,873	1,879,873	-36.0%	350,000	-2.8%
MALLARD COVE	<u><u>\$ 2,618,203</u></u>	<u><u>\$ 2,680,090</u></u>	<u><u>\$ 4,199,963</u></u>	<u><u>\$ 3,343,039</u></u>	2.4%	<u><u>\$ 2,451,722</u></u>	-8.5%

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 2025 - 2026 ANNUAL BUDGET

INTERNAL SERVICE FUND SUMMARY

	<u>Risk Management</u>	<u>Employee Health</u>	<u>Total</u>
Revenues:			
Charges for services	\$ 8,920,000	\$ 10,667,160	\$ 19,587,160
Use of money and property	1,100,000	1,085,000	2,185,000
Total operating revenues	<u>10,020,000</u>	<u>11,752,160</u>	<u>21,772,160</u>
Expenditures:			
General Services	<u>12,426,200</u>	<u>12,003,630</u>	<u>24,429,830</u>
Total operating expenditures	<u>12,426,200</u>	<u>12,003,630</u>	<u>24,429,830</u>
Net Income (loss)	<u>\$ (2,406,200)</u>	<u>\$ (251,470)</u>	<u>\$ (2,657,670)</u>

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET

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

GOAL MISSION STATEMENT:

The Risk Management Division strives to create a safe working environment for all city employees and the public while eliminating, reducing, or minimizing risk exposure through the use of innovative risk control, claims management, and a variety of strategic programs designed to provide a safe, healthy, and environmentally-sound working environment.

FUNCTION DESCRIPTION:

The Risk Management Division handles all Workers' Compensation claims along with all property and liability claims. This division functions to minimize the financial burden incurred by the citizens and taxpayers as a result of fortuitous or accidental losses to which the City is exposed and to protect the assets, operations, and employees of the city. This division is also responsible for conducting employee new driver driving assessments and safe driving training sessions.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Accident reports/investigations	252	240	230
Claims	135	130	130

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 - 2025	Budget 2025 – 2026
Full-Time	6	6	6	6
Part-Time	0	0	0	0

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 501 RISK MANAGEMENT FUND						
Operating Revenues:						
Services Provided	\$ 8,920,000	\$ 8,920,000	\$ 6,690,000	0.0%	\$ 8,920,000	0.0%
Internal Services	8,920,000	8,920,000	6,690,000	0.0%	8,920,000	0.0%
Miscellaneous revenue	-	-	-	N/A	-	N/A
Insurance Claims	5,165	-	97		-	N/A
Litigation Settlement	-	-	-		-	
Subrogation	-	-	-	N/A	-	N/A
Insurance revenue	5,165	-	97	-100.0%	-	N/A
Total Use of Money and Property	5,165	-	97	-100.0%	-	N/A
Total Operating Revenue	8,925,165	8,920,000	6,690,097	-0.1%	8,920,000	0.0%
Expenses:						
DEPT: 10 GENERAL SERVICES						
DIV: 06 RISK MANAGEMENT						
Salaries/ Wages/ OT	550,219	587,850	535,033	6.8%	587,850	0.0%
Fringe Benefits	168,999	223,100	146,144	32.0%	224,000	0.4%
General Operating Services	2,539	5,700	2,844	124.5%	4,800	-15.8%
Insurance - Property, AL, GL, WC	5,216,918	6,505,000	5,180,597	24.7%	6,505,000	0.0%
Maintenance & Rentals	99	2,250	308	2172.7%	2,250	0.0%
Utilities	2,079	4,500	1,627	116.5%	4,500	0.0%
Contractual Services	8,530	394	7,749	-95.4%	250	-36.5%
General Supplies	4,950	4,550	649	-8.1%	4,550	0.0%
Automotive Supplies & Gasoline	543	1,706	393	214.2%	1,850	8.4%
Materials & Equipment	7,567	6,000	4,379	-20.7%	6,000	0.0%
Special Current Charges	1,448,418	5,085,150	473,153	251.1%	5,085,150	0.0%
Total operating expenses	7,410,861	12,426,200	6,352,876	67.7%	12,426,200	0.0%
Operating income	1,514,304	(3,506,200)	337,221	-331.5%	(3,506,200)	0.0%
Nonoperating Revenues:						
Interest on Investments	463,379	125,000	602,327	-73.0%	600,000	380.0%
Demand Deposit Accounts	1,214,292	975,000	480,305	-19.7%	500,000	-48.7%
Unrealized Gain/Loss on Investments	178,420	-	(90,926)	-100.0%	-	N/A
Interest earnings	1,856,091	1,100,000	991,706	-40.7%	1,100,000	0.0%
Non-employer pension contributions	17,869	-	-	-100.0%	-	N/A
Non-employer revenues	17,869	-	-	-100.0%	-	N/A
Interfund transfers - Disaster Recovery	(1,770,000)	-	(1,770,000)	100.0%	-	N/A
Total transfers	(1,770,000)	-	(1,770,000)	100.0%	-	N/A
Change in net assets	1,618,264	(2,406,200)		-248.7%	(2,406,200)	0.0%
Net assets - beginning of fiscal year	35,763,220	37,381,484		4.5%	34,975,284	-6.4%
Net assets - ending of fiscal year	\$ 37,381,484	\$ 34,975,284		-6.4%	\$ 32,569,084	-6.9%

**CITY OF LAKE CHARLES
FISCAL YEAR 2025– 2026 ANNUAL BUDGET**

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

GOAL MISSION STATEMENT:

The Wellness Division strives to promote health and wellness to the employees of the City by encouraging habits of wellness, increasing awareness of factors and resources contributing to wellness, and inspiring and empowering employees to take responsibility for their own wellness.

FUNCTION DESCRIPTION:

The goal of the Wellness Division is to increase the employees' awareness of a healthy lifestyle.

DEMAND PERFORMANCE INDICATORS:

Description	2023 - 2024 Actual	2024 - 2025 Estimated	2025 - 2026 Estimated
Employee health fair participation	110	130	140
Health Seminars Held (2x per month)			
Wellness Program	85	90	95
Health Insurance- Avg. # of Member Enrollment	785	790	800

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Adjusted Budget 2024 - 2025	Budget 2025 – 2026
Part-Time	1	1	1	1

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

	Actual Fiscal Year 2023 - 2024	Adopted Budget 2024 - 2025	Y-T-D FY 2025 7/31/2025	% Change Adopted '25 to Actual '24	Budget 2025 - 2026	% Change Adopted '25 to '26 Budget
FUND: 503 EMPLOYEE GROUP INSURANCE FUND						
Operating Revenues:						
Employee Share - Group Health	\$ 1,796,185	\$ 1,836,000	\$ 1,434,341	2.2%	\$ 1,927,800	5.0%
Employer Share - Group Health	7,586,763	7,650,000	6,331,550	0.8%	8,032,500	5.0%
Retiree Share - Group Health	607,643	612,000	505,453	0.7%	642,600	5.0%
COBRA Share - Group Health	20,010	61,200	784	205.8%	64,260	5.0%
Internal Service Charges	<u>10,010,601</u>	<u>10,159,200</u>	<u>8,272,128</u>	1.5%	<u>10,667,160</u>	5.0%
Misc Insurance Refunds	<u>1,367,960</u>	<u>900,000</u>	<u>1,128,795</u>	-34.2%	<u>900,000</u>	0.0%
Total operating Revenue	<u>11,378,561</u>	<u>11,059,200</u>	<u>9,400,923</u>	-2.8%	<u>11,567,160</u>	4.6%
Expenses:						
DEPT: 10 GENERAL SERVICES						
DIV: 08 EMPLOYEE GROUP INSURANCE						
Salaries/ Wages/ OT	-	27,540	-	N/A	27,540	0.0%
Fringe Benefits	23,690	36,300	20,222	53.2%	36,300	0.0%
General Operating Services	-	400	-	N/A	400	0.0%
Insurance - Stop Loss Coverage	974,239	980,000	694,903	0.6%	980,000	0.0%
Maintenance & Rentals	2,153	4,000	1,615	85.8%	4,000	0.0%
Utilities	222	240	196	8.1%	240	0.0%
Contractual Services	-	10,000	-	N/A	10,000	0.0%
General Supplies	-	4,400	-	N/A	4,400	0.0%
Material & Supplies	13,654	5,000	-	-63.4%	5,000	0.0%
Special Current Charges	<u>11,518,931</u>	<u>10,415,000</u>	<u>7,623,438</u>	-9.6%	<u>10,935,750</u>	5.0%
Total operating expenses	<u>12,532,889</u>	<u>11,482,880</u>	<u>8,340,374</u>	-8.4%	<u>12,003,630</u>	4.5%
Operating income	<u>(1,154,328)</u>	<u>(423,680)</u>	<u>1,060,549</u>	63.3%	<u>(436,470)</u>	-3.0%
Nonoperating Revenues/Expenses:						
Interest on Investments	126,706	95,000	84,473	-25.0%	95,000	0.0%
Demand Deposit Accounts	<u>239,266</u>	<u>185,000</u>	<u>90,125</u>	-22.7%	<u>90,000</u>	-51.4%
Interest earnings	<u>365,972</u>	<u>280,000</u>	<u>174,598</u>	-23.5%	<u>185,000</u>	-33.9%
Change in net assets	(788,356)	(143,680)		81.8%	(251,470)	-75.0%
Net assets - beginning of fiscal year	<u>5,938,326</u>	<u>5,149,970</u>		-13.3%	<u>5,006,290</u>	-2.8%
Net assets - ending of fiscal year	<u>\$ 5,149,970</u>	<u>\$ 5,006,290</u>		-2.8%	<u>\$ 4,754,820</u>	-5.0%

CAPITAL BUDGET

SCHEDULE OF CAPITAL PROJECTS AUTHORIZATIONS

SCHEDULE OF FINANCING SOURCES

SCHEDULE OF HURRICANE LAURA RECOVERY CAPITAL PROJECTS AUTHORIZATIONS

SCHEDULE OF LC REBOUND CAPITAL PROJECTS AUTHORIZATIONS

ADDITIONAL SCHEDULES

IMPACT OF CAPITAL IMPROVEMENTS ON OPERATION BUDGET

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 2025 – 2026 ANNUAL BUDGET**

CAPITAL BUDGET

The City of Lake Charles Capital Budget section includes the fiscal year 2025 Annual Appropriations Budget, the Schedule of Financing Sources, the Project Reauthorization Schedule, Description of Major Financing Sources, the Impact of Capital Improvements on Operating Budget Statement, 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.

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET

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 issued bonds to pay for voter-approved projects. They include road, water and sewer projects as well as downtown development projects. Most of these projects have been completed. The bonds have a maximum of 20 year term; therefore all will be repaid by 2027. Gaming revenue and sales tax revenues are the primary sources to repay the debt.

The Department of Health and Hospital's Drinking Water Revolving loan of \$30,000,000 is funding the construction of the Southeast Water Treatment Plant. A contract for the plant construction was issued in May 2023 for \$38 million. Work is ongoing, and the estimated completion of the new water plant is December 2025. Principal repayment will begin fiscal year 2025. The current year's debt payment is \$1,062,000 with an interest rate of 2.45% and is shown in the Water Fund.

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.

The City provides two additional Capital Budget Schedules. One dedicated to the many disaster recovery projects needed in the aftermath of Hurricane Laura. These projects are funded through a combination of FEMA, Insurance proceeds, City Funds, and other federal and state sources. The second is the LC Rebound Capital Budget Schedule. These projects were identified through community initiative to fund generational projects that will improve the quality of life and mobility for our citizens and visitors throughout the City.

CITY OF LAKE CHARLES

FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

CAPITAL BUDGET AUTHORIZATION SCHEDULE CAPITAL PROJECTS FUNDS AND RELATED SOURCES

PROJECT TYPE AND DESCRIPTION	BALANCE OF PREVIOUS AUTHORIZATION	NEW AUTHORIZATION 2025 - 2026	CUMULATIVE TOTAL	REMARKS
<u>STREETS</u>				
Sallier Street	16,000,000	3,000,000 *	19,000,000	Continuing accumulation
Sally Mae (Medora to dead end)	252,000	130,000	382,000	Continuing accumulation
6th Avenue (3rd Street - 6th Street)	281,000	(23,000)	258,000	Reallocate authorizations
Legendre St. Reconstruction	50,000	(50,000)	-	Reallocate authorizations
N. Lyons St (from Jackson to St. John)	100,000	200,000	300,000	Continuing accumulation
Ford St Rehabilitation (Division to Pine)	400,000	100,000	500,000	Continuing accumulation
Arterial Streets Accumulation	167,000	100,000	267,000	Continuing accumulation
River Road	-	50,000	50,000	New authorization
18th Street Reconstruction	810,000	250,000	1,060,000	Continuing accumulation
Asphalt Overlay Program	250,000	250,000	500,000	Continuing program
CDBG Asphalt Overlay 2021	55,000	(55,000)	-	Reallocate authorizations
Asphalt Overlay Pavement Preservation Program	200,000	100,000	300,000	Continuing accumulation
Sidewalk Repair	185,000	150,000	335,000	Continuing program
Sidewalk Construction	192,000	150,000	342,000	Continuing program
Power Center Sidewalk	27,000	(27,000)	-	Reallocate authorizations
2023 Sidewalks	100,000	(100,000)	-	Reallocate authorizations
Lisle Peters Sidewalks	315,000	50,000	365,000	Continuing accumulation
Sallier Street at Ryan Street Intersection	3,500	100,000	103,500	Continuing accumulation
Southpark Roundabout	25,000	100,000 *	125,000	Continuing accumulation
Bridge Replacement/Repairs	344,500	750,000	1,094,500	Continuing accumulation
Bridge Repairs Kirkman Street at Contraband Bayou	2,420,000	250,000	2,670,000	Continuing accumulation
Henderson Bayou Bridge	7,000	400,000	407,000	Continuing accumulation
Nelson Rd Extension Bridge Streetlights	465,000	300,000	765,000	Continuing accumulation
Shell Beach Drive Bridge Rebuild at Pithon St.	130,000	500,000	630,000	Continuing accumulation
Shell Beach Drive Bridge Rehab at Griffith St.	150,000	350,000	500,000	Continuing accumulation
5th Ave Beautification	35,000	100,000	135,000	Continuing accumulation
I-10 Lights	-	115,000	115,000	New authorization
Sale Rd Bridge (Lake St.)	-	250,000	250,000	New authorization
2026 Asphalt Overlays	-	1,470,000	1,470,000	New authorization
2026 Citywide Striping	-	1,000,000	1,000,000	New authorization
Prien Lake Pedestrian Bridge	-	500,000 *	500,000 *	New authorization
Ihles Rd Phase II	-	100,000	100,000 *	New authorization
Subtotal Streets		10,460,000		
<u>DRAINAGE AND STORMWATER</u>				
Miscellaneous Drainage Improvements	6,550,000	500,000	7,050,000	Continuing program
Citywide CCTV Work	1,135,000	500,000	1,635,000	Continuing program
Enterprise Blvd Drainage Phase II (16th St. to Alamo)	1,015,000	400,000	1,415,000	Continuing accumulation
Various City Drainage & Ancillary Infrastructure	650,000	500,000	1,150,000	Continuing accumulation
2022 Drainage Infrastructure Improvements	1,650,000	(250,000)	1,400,000	Reallocate authorizations

* Indicates that authorization includes funds from one or more outside funding sources.

CITY OF LAKE CHARLES

FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

CAPITAL BUDGET AUTHORIZATION SCHEDULE CAPITAL PROJECTS FUNDS AND RELATED SOURCES

PROJECT TYPE AND DESCRIPTION	BALANCE OF PREVIOUS AUTHORIZATION	NEW AUTHORIZATION 2025 - 2026	CUMULATIVE TOTAL	REMARKS
<u>DRAINAGE AND STORMWATER CONTINUED</u>				
Southpark Drainage	388,800	388,800 *	777,600	Continuing accumulation
Grein Ave/Shaw St Improvements	330,000	3,200,000 *	3,530,000	Continuing accumulation
Creole Street Catch Basin	-	150,000	150,000	New authorization
Subtotal Drainage and Stormwater		<u>5,238,800</u>		
<u>WASTEWATER SYSTEMS</u>				
Sewer Collection System Rehabilitation	730,000	1,000,000	1,730,000	Continuing program
Wastewater System Improvement	1,400,000	500,000	1,900,000	Continuing program
Wastewater Basin A5	105,000	-	105,000	Reallocate authorization
University Place Line & Basin Rehabilitation	1,600,000	2,200,000	3,800,000	Continuing accumulation
WWTP A Replacement	1,470,000	500,000	1,970,000	Continuing accumulation
Southern Wastewater Loop	13,600,000	2,000,000 *	15,600,000	Continuing accumulation
Timberly Subdivision Sewer	325,000	100,000	425,000	Continuing accumulation
Salene, Lawrence, A. Miller Wastewater Extension	55,000	(55,000)	-	Reallocate authorization
Extend Sewer Services	300,000	250,000	550,000	Continuing program
Upgrade lifstation electrical equipment	200,000	250,000	450,000	Continuing accumulation
Asphalt Overlays - Wastewater rehab	150,000	500,000	650,000	Continuing program
2021 Wastewater Pipebursting	100,000	(100,000)	-	Reallocate authorization
Hollyhill Liftstation Improvements	470,000	100,000 *	570,000	Continuing accumulation
Sarver St. Liftstation Improvements	685,000	100,000 *	785,000	Continuing accumulation
Liftstation Generators	2,120,000	50,000 *	2,170,000	Continuing accumulation
Subtotal Wastewater Systems		<u>7,395,000</u>		
<u>WATER SYSTEMS</u>				
Water System Improvements	2,250,000	250,000	2,500,000	Continuing program
George West Plant Improvements	1,280,000	500,000	1,780,000	Continuing accumulation
McNeese Plant- Sedimentation Basin and Controls	315,000	50,000	365,000	Reallocate authorization
W Prien Lake Road Water Loop	950,000	100,000	1,050,000	Continuing accumulation
Extend Water Services	235,000	50,000	285,000	Continuing program
Big Lake Rd - Nelson Rd Water Extensions	570,000	180,000	750,000	Continuing accumulation
Upgrade Electrical Equipment at Various Plants	230,000	250,000	480,000	Continuing accumulation
Asphalt Overlays - Water rehab	-	250,000	250,000	Continuing program
Southwest Plant Water Well	685,000	(250,000)	435,000	Continuing accumulation
Corbina Rd Water Plant	25,000	500,000	525,000	Continuing accumulation
Big Lake/Elliot Loop/Storage Elevated	310,000	900,000	1,210,000	Reallocate authorization
Country Club Road & Weaver Road Water Loop	125,000	275,000	400,000	Continuing accumulation
GHW WTP HSPS Reconstruction	-	250,000	250,000	New Authorization
SE WTP GST #2	-	300,000	300,000	New Authorization
AC & Cast Iron Waterline Replace Program	-	350,000	350,000	New Authorization
Subtotal Water Systems		<u>3,955,000</u>		

* Indicates that authorization includes funds from one or more outside funding sources.

CITY OF LAKE CHARLES

FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

CAPITAL BUDGET AUTHORIZATION SCHEDULE CAPITAL PROJECTS FUNDS AND RELATED SOURCES

PROJECT TYPE AND DESCRIPTION	BALANCE OF PREVIOUS AUTHORIZATION	NEW AUTHORIZATION 2025 - 2026	CUMULATIVE TOTAL	REMARKS
<u>COMMUNITY SERVICES AND RECREATION</u>				
Millennium Park Rebuild	185,000	115,000	300,000	Continuing program
Nelson Road Ball Field Lights	100,000	100,000	200,000	Continuing accumulation
Anita Park	480,000	(50,000)	430,000	Continuing accumulation
General Moore Park Paving	75,000	(75,000)	-	Continuing accumulation
Lakefront/Downtown Improvements	430,000	100,000	530,000	Continuing program
Parking Garage Renovations & Area Improvements	550,000	150,000	700,000	Continuing accumulation
Civic Center Major Improvements	1,000,000	250,000	1,250,000	Continuing accumulation
Lake Charles Event Center Green Rooms	1,500,000	150,000	1,650,000	Continuing accumulation
Lake Charles Event Center Major Improvements	525,000	250,000	775,000	Continuing program
Lakefront Boardwalk - Phase III	2,500,000	500,000	3,000,000	Continuing accumulation
Downtown Streetscape	875,000	50,000	925,000	Continuing accumulation
Downtown Street Improvements	95,000	150,000	245,000	Continuing accumulation
Transit Bus Purchase	2,285,000	- *	2,285,000	Continuing program
Goosport Center Parking	100,000	50,000	150,000	Continuing accumulation
Drew Park Walking Trail	50,000	50,000	100,000	Continuing accumulation
Hillcrest Restrooms	100,000	50,000	150,000	New authorization
Lagrange Soccer Lighting	-	200,000	200,000	New authorization
Riverside Park	400,000	800,000	1,200,000	New authorization
Mallard Golf Improvements	1,300,000	350,000 *	1,650,000	Continuing accumulation
CNI Park	-	50,000	50,000	New authorization
CNI Kayak Launch	-	50,000	50,000	New authorization
CNI Infrastructure CDBG	-	250,000 *	250,000	New authorization
Goosport Recreation Center CDBG	-	232,156 *	232,156	New authorization
Buddy Prejean Softball Lighting	-	300,000	300,000	New authorization
Subtotal Community Services and Recreation		<u>4,072,156</u>		
<u>GENERAL GOVERNMENT AND OTHER</u>				
Fire Truck Acquisition	4,800,000	950,000	5,750,000	Continuing program
Citywide Alarm System Improvements	665,000	200,000	865,000	Continuing program
Infrastructure Improvements-Economic Dev. & Tourism	2,500,000	750,000	3,250,000	Continuing program
Technology Upgrades	2,530,000	100,000	2,630,000	Continuing program
City Hall Improvements	350,000	50,000	400,000	Continuing accumulation
1911 Historic City Hall Improvements	730,000	200,000	930,000	Continuing accumulation
Police Evidence Building	125,000	125,000	250,000	New authorization
Christmas Lighting	120,000	40,000	160,000	Continuing accumulation
Subtotal General Government and Others		<u>2,415,000</u>		
Total all Projects		<u>33,535,956</u>		
<u>DEBT SERVICE REQUIREMENTS</u>				
2014 Bond Refunding of portions of 2007 issue		963,813		
2017 Bond Refunding of 2007 & portions of 2010 issue		1,325,320		
Total all Debt Service Requirements		<u>2,289,133</u>		
Total 2024-2025 authorization		<u>\$ 35,825,089</u>		

* Indicates that authorization includes funds from one or more outside funding sources.

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

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

PROJECT TYPE AND FINANCING SOURCE	TOTAL 2024-2025 AUTHORIZATIONS
<u>Streets</u>	
Ten-Year Sales Tax - 0.28%	\$ 5,435,867
Federal Highway Administration	500,000
General Fund Transfer	1,524,133
State capital outlay	3,000,000
Subtotal	<u>10,460,000</u>
<u>Drainage and Stormwater</u>	
2016 Sales Tax Levy - 1/4% Transfer	1,650,000
Calcasieu Parish Road and Drainage Trust Fund	388,800
LA Watershed Initiative	3,200,000
Subtotal	<u>5,238,800</u>
<u>Wastewater Systems</u>	
Transfer from Riverboat Gaming Fund:	
General Capital Projects	600,000
General Fund Transfer	2,200,000
Transfer from Waste Water Fund	4,105,000
Capital Project Fund Balance	490,000
Subtotal	<u>7,395,000</u>
<u>Water Systems</u>	
Transfer from Riverboat Gaming Fund:	
Water Projects	455,000
Water Fund Balance	2,500,000
Capital Improvement Fee - Water	1,000,000
Subtotal	<u>3,955,000</u>
<u>Community Services and Recreation</u>	
Transfer from Riverboat Gaming Fund:	
Civic Center Capital contribution	500,000
General Capital Projects	840,500
General Fund Transfer	540,367
Capital Project Fund Balance	89,133
2016 Sales Tax Levy - 1/4% Transfer	450,000
State Dedicated Tax - Civic Center	150,000
Community Development Block Grant	452,156
Chennault International Airport	350,000
Ward 3 Recreation District	100,000
State revenue - video poker taxes	600,000
Subtotal	<u>4,072,156</u>

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

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

PROJECT TYPE AND FINANCING SOURCE	TOTAL 2024-2025 AUTHORIZATIONS
<u>General Government and Other</u>	
Transfer from Riverboat Gaming Fund	
General Capital Projects	740,000
Ten-Year Sales Tax - 0.28%	675,000
Facility Renewal	250,000
Hotel Occupancy Tax	750,000
Subtotal	<u>2,415,000</u>
<u>Debt Service Requirements</u>	
Ten-Year Sales Tax - 0.28%	2,289,133
Subtotal	<u>2,289,133</u>
TOTAL FINANCING SOURCES	<u>\$ 35,825,089</u>

<u>SUMMARIZED TOTAL FINANCING SOURCES</u>	
Ten-Year Sales Tax - 0.28%	\$ 8,400,000
2016 Sales Tax Levy - 1/4% Transfer	2,100,000
Riverboat Gaming transfers Capital	2,180,500
Riverboat Gaming transfers Civic Center	500,000
Riverboat Gaming transfers Water	455,000
Capital Project Fund Balance	579,133
General Fund Transfer	4,264,500
Wastewater Transfer	4,105,000
Facility Renewal Fund	250,000
State dedicated tax - Civic Center Improvements	150,000
Water Fund Balance	2,500,000
Capital Improvement Fee - Water	1,000,000
Hotel Occupancy Tax	750,000
State Capital Outlay	3,000,000
Federal Highway Administration	500,000
Community Development Block Grant	452,156
State Revenue - video poker	600,000
Calcasieu Parish Road and Drainage Trust Fund	388,800
Ward 3 Recreation District	100,000
Chennault International Airport Authority Reimbursement	350,000
Louisiana Watershed Initiative	3,200,000
TOTAL FINANCING SOURCES	<u>\$ 35,825,089</u>

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

CAPITAL BUDGET ADDITIONAL SCHEDULES AND EXHIBITS
HURRICANE LAURA RECOVERY CAPITAL PROJECTS AUTHORIZATION SCHEDULE

The following schedule includes capital projects which have been identified by City staff as being essential in the recovery efforts for the City of Lake Charles. Select buildings will be demolished, others will be refurbished and/or upgraded to be brought up to current codes and standards. Estimated costs below are preliminary and each project will have funding sources determined and City Council approval before moving forward to design and bid each project.

Project Name	Estimated Project Cost	PROJECTED FEMA REIMBURSEMENT	Community Development Block Grant - DR	State Capital Outlay	City Funds (Including Insurance)
Police Facilities - Annex	\$ 6,160,000	\$ 4,113,640	\$ -	\$ -	\$ 2,046,360
Police Facilities - SWAT & Training	4,620,000	3,370,000	-	-	1,250,000
Public Works Facilities (Campus)	27,900,000	14,000,000	-	5,722,500	8,177,500
Public Works Facility Demolitions	1,250,000	-	-	-	1,250,000
Wastewater Facilities	3,770,000	1,995,000	-	-	1,775,000
Water Administration & Lab Building	3,000,000	1,062,425	-	-	1,937,575
Purple Heart Recreation Center	3,795,000	2,560,000	-	-	1,235,000
Lock Park Restrooms	676,240	540,992	-	-	135,248
Civic Center	8,635,240	2,992,000	-	-	5,643,240
Ballfield Lighting	1,800,000	810,000	-	-	990,000
Streetlight Repairs	350,000	-	-	-	350,000
Fire Facilities	17,475,000	3,475,000	9,009,007	-	4,990,993
TOTAL Estimated Cost and Funding Sources	\$ 79,431,480	\$ 34,919,057	\$ 9,009,007	\$ 5,722,500	\$ 29,780,916

Prior Fiscal Year Authorizations	\$ 78,931,480	\$ 34,919,057	\$ 12,009,007	\$ 7,500,000	\$ 25,033,416
Fiscal Year 2025 Authorizations:					
<i>Federal Emergency Management Agency PA</i>	-	-	-	-	-
<i>State Capital Outlay</i>	(1,777,500)	-	-	(1,777,500)	-
<i>Community Development Block Grant DR</i>	(3,000,000)	-	(3,000,000)	-	-
<i>Disaster Recovery Fund Transfer</i>	1,500,000	-	-	-	1,500,000
<i>Disaster Recovery Capital Fund Balance</i>	-	-	-	-	3,247,500
Subtotal Fiscal Year 2025 Authorizations	\$ (3,277,500)	\$ -	\$ (3,000,000)	\$ (1,777,500)	\$ 4,747,500
TOTAL Authorizations	\$ 75,653,980	\$ 34,919,057	\$ 9,009,007	\$ 5,722,500	\$ 29,780,916

*Previously authorized capital funds will remain available for projects above until expended.

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

CAPITAL BUDGET ADDITIONAL SCHEDULES AND EXHIBITS
LAKE CHARLES CAPITAL PROJECTS AUTHORIZATION SCHEDULE

These projects were identified through community initiative and approved by voters to fund generational projects that will improve the quality of life and mobility for our citizens and visitors throughout the City. The City has committed city funds and will seek \$140 million in bond funds to continue design and construction of the projects. Authorizations below include transfers of \$6.5 million from the General Fund in prior years.

Project Name	Estimated Project Cost	Other Sources	City Funds
Local Roads	\$ 162,003	\$ -	\$ 162,003
Prien Lake Beautification	100,000	-	100,000
Mid-City Enterprise Blvd. Beautification	50,000	-	50,000
Mid-City 5th Ave. Beautification	35,000	-	35,000
Nellie Luther Parkway Streetscapes	180,640	-	180,640
West Sallier/12th Street Reconstruction	407,357	-	407,357
Sidewalk & Street Median Repair	1,500,000	-	1,500,000
State Routes	-	-	-
Ryan Street Beautification	150,000	-	150,000
Hwy 14 Beautification	150,000	-	150,000
Sen J Bennett Johnson Beautification	22,000	-	22,000
Neighborhood Park Playground Improvement Program	279,745	-	254,745
Lock Park/Lock Cottage - Inclusive Playground	1,750,000	-	1,775,000
JD Clifton - Putting Green & Botanical Garden	99,645	-	99,645
	252,100	25,000	227,100
Veteran's Memorial/911 Memorial Park Repairs			
Mary Belle Williams - playground equipment	266,000	-	266,000
College Oaks - playground equipment	380,000	-	380,000
Huber Park Upgrades	100,000	-	100,000
Buddy Prejean Park - Baseball fields/Splash Pad/Lighting FY2	250,000	-	250,000
Great Lawn - Prejean Drive	35,510	-	35,510
Riverside to Prien Lake Bike Trail	65,000	-	65,000
3D Projection Mapping & Audio Upgrades	500,000	-	500,000
Lakefront Amphitheater & Millenium Park Upgrades	2,900,000	-	2,900,000
TOTAL Estimated Cost and Funding Sources	\$ 9,635,000	\$ 25,000	\$ 9,610,000

TOTAL Estimated Cost and Funding Sources	\$ 9,635,000	\$ 25,000	\$ 9,610,000
Prior Fiscal Year Authorizations	\$ 6,710,000	\$ -	\$ 6,710,000
Fiscal Year 2025 Authorizations:			
<i>Federal Emergency Management Agency PA</i>	-	-	-
<i>Other Sources</i>	25,000	25,000	-
<i>Community Development Block Grant DR</i>	2,900,000	-	2,900,000
<i>Disaster Recovery Fund Transfer</i>	-	-	-
<i>Disaster Recovery Capital Fund Balance</i>	-	-	-
Subtotal Fiscal Year 2025 Authorizations	\$ 2,925,000	\$ 25,000	\$ 2,900,000
TOTAL Authorizations	\$ 9,635,000	\$ 25,000	\$ 9,610,000

**Previously authorized capital funds will remain available for projects above until expended.*

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

**CAPITAL BUDGET ADDITIONAL SCHEDULES AND EXHIBITS
PROJECT REAUTHORIZATION SCHEDULE
CAPITAL PROJECTS FUND AND RELATED SOURCES**

The following schedule lists additional previously authorized capital projects, which are reauthorized and continued for the 2025-2026 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.

- City Wide Street Paving/Reconstruction (Asphalt Overlay Program, Arterial Street Accumulation, Miscellaneous Minor Streets, 12th Street Corridor, Ihles Road, Common Street, Fitzenreiter Road Widening, Sale Road, Rosteet Street, Legendre Street, Sally Mae Street, Gill Street Extension, North Lyons Street, Nelson Road Extension, CDBG Infrastructure, Ham Reid Rd – Common St. Connector Road, Ford Street, 18th Street Reconstruction, South Park Roundabout, Safe Streets for All)
- Various Intersection Improvements (unexpended balances including 12th Street, Opelousas Street & Bank Street, Sallier Street & Ryan Street)
- Ryan Street Energy Pole Improvements
- Sidewalk Construction (unexpended balances including E. McNeese Street Sidewalk, Lisle Peters Sidewalks)
- Pedestrian Trails, Enhancements & Beautification (Safe Routes to School, Lake Charles Memorial Hospital Crosswalk, University Area Beautification, 5th Avenue Beautification, Interstate Corridor Beautification, Lakefront Boardwalk)
- Various Drainage Improvements (unexpended balances including Project Management, Citywide CCTV, Drainage Rehabilitation, Open Lateral Maintenance, Missouri Pacific Lateral Erosion, 3rd Street, Kayouchee Coulee & Terrace, Goos & Mill Street, Grein Avenue & Shaw Street, Drainage & Detention Ponds, Legendre Street, Ryan Street & Hwy 14, Lake Street & Ryan Street, Enterprise Blvd, Kirkman Street, Barbe Street, Ryan Street, Citywide Ancillary Improvements)
- Bridge Replacement/Repairs (unexpended balances including Kirkman Street, 18th Street, Sale Road, Henderson Bayou, Shell Beach Drive)
- Wastewater System Line and Facility Improvements (unexpended balances including Plant Rehabilitation, Timberly Subdivision Sewer, Ham Reid Road, Esplanade Street Lift Station & Force Main, Capital Improvement Fee, Pipebursting, Southern Loop, Plant A Operational Reliability Improvements, Plant A Liftstations)
- City Park Improvements (Various Recreation Site Improvements, College Oaks Park, General Moore Park Parking, Millennium Park, Huber Park, North Beach, Nelson Road Park, Goosport Recreation Center Parking, Partners in Parks, Kayak & Walking Park, Anita Park, Drew Park Walking Trail, Mary Belle Williams Park, Hillcrest Restrooms, Recreation Maintenance Staff Area, Grace Medora Pavilions)
- Transit Bus Storage Facility
- Public Works Yard Improvements
- Incinerator Repairs
- New Fire Station and Station Renovations
- Central School and Historic 1911 City Hall
- Economic Development Districts

Enterprise Fund Capital Projects

Previously authorized capital contributions to the Transit, Golf Course 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.

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

**ADDITIONAL SCHEDULES AND EXHIBITS – CAPITAL BUDGET
Description of Major Financing Sources – Capital Projects Fund
And Related Sources**

TEN-YEAR SALES TAX REVENUE

Revenue consists of a 28 percent portion of collections from a one percent sales tax levy originally approved in 1986. This tax was reauthorized in 2016 for an additional ten years through 2026. 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.

2016 1/4 PERCENT SALES TAX LEVY TRANSFERS

Funds transferred from the 2016 1/4 Percent Sales Tax Levy Fund to the Capital Projects fund for infrastructure improvements. The City's covenant resolution authorized at least 25 percent of the taxes collected to be placed in a reserve fund to be used if needed to cover annual debt service payments. These funds can be authorized for transfer to the Capital Projects Fund in the subsequent fiscal year.

RIVERBOAT GAMING TRANSFERS

Funds transferred from the Riverboat Gaming Fund to the Capital Projects fund or other capital outlay budgets (such as Recreation, Transit and Event 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.

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.

GENERAL FUND TRANSFERS

General Fund 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.

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

WASTEWATER TRANSFERS

Funds provided by the Wastewater Special Revenue Fund for specified wastewater system improvement projects in the Capital Budget.

OFFICE OF COMMUNITY DEVELOPMENT – LOUISIANA RECOVERY PROGRAMS

The programs are designed to provide disaster resilience by enhancing infrastructure and improving mitigation efforts, as well as implementing economic revitalization programs for a more resilient communities.

CAPITAL IMPROVEMENT FEE

A rate schedule went into effect on January 1, 2010 allowing for the collection of a Capital Improvement Fee. This fee is based on monthly water consumption. Beginning July 1, 2018, the City increased the fee and the revenue generated can be used for either water or wastewater system improvements.

HOTEL OCCUPANCY TAX

Collected through the Convention and Visitors Bureau, revenue consists of a 1 percent hotel occupancy tax levy effective October 1, 2018. The revenue generated by this tax has been designated for infrastructure improvements which are of vital importance for the continued support and expansion of tourism and economic development for the City.

FEDERAL HIGHWAY ADMINISTRATION – TIP

This consists of plans developed by the Metropolitan Planning Organization with federal funding by the Federal Highway Administration Transportation Improvement Program. The TIP must be developed in cooperation with state and public transit providers.

FEDERAL TRANSIT ADMINISTRATION

This consists of federal funds awarded for capital expenditures by the Federal Transit Administration (FTA). FTA covers capital expenditures at 85% for ADA compliant purchases and 80% for non-ADA compliant purchases.

STATE REVENUE – VIDEO POKER

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

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL 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.

**FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA)
HAZARD MITIGATION GRANT PROGRAM (HMGP)**

Provides funding to help develop hazard mitigation plans and to rebuild in a way that reduces, or mitigates, future disaster losses. Funding is made available under FEMA declared disaster DR-4559.

FEDERAL EMERGENCY MANAGEMENT AGENCY - SECTION 428

Section 428 authorizes FEMA to implement alternative procedures for the Public Assistance permanent works projects. It authorizes FEMA to award Public Assistance funding based on fixed estimates.

COMMUNITY DEVELOPMENT BLOCK GRANT

This funding provides annual grants on a formula basis to states and cities to develop viable urban communities by providing housing and suitable living environment and expanding economic opportunities for low- and moderate-income persons.

DISASTER RECOVERY FUND TRANSFERS

Insurance proceeds received for Hurricane Laura damage are recorded in the Hurricane Laura Disaster Recovery Special Revenue Fund, along with transfers from the General Fund to cover the City's share of disaster related expenses. The City is transferring proceeds received in the prior fiscal year to the Hurricane Laura Recovery Capital Fund.

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

IMPACT OF CAPITAL IMPROVEMENTS ON OPERATING BUDGET

When a new capital improvement project is undertaken, consideration is given to the fiscal or operational impact of the project, which includes additional cost for staff, maintenance, debt and other expenses. The fiscal or operational impact depends on the nature of the capital improvement. These costs must be funded in the appropriate operating budget and factored into the total cost of the project.

Below is the operational impact of each category of projects outlined in the Capital Budget Authorization Schedule:

- **Streets, Drainage and Stormwater**

Projects are funded primarily through annual sales tax allocation, gaming funds, Community Development grants and other intergovernmental funding.

The maintenance costs for the streets and drainage improvements included in the authorizations 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 Streets Division. The improvements to the striping of streets, intersection improvements and sidewalk repairs and construction will make the streets safer for citizens.

The City Council approved a drainage initiative to issue debt in the form of a \$20 million low interest loan to quickly address the City's drainage needs in response to the historic flooding of May 2021. In December 2021, the City Council authorized the City to incur debt and to borrow \$10 million for financing drainage and drainage improvements. The City has been following a comprehensive drainage plan since January 2022.

- **Wastewater and Water Systems**

Wastewater projects are traditionally funded primarily with Wastewater Funds but can also include General and Riverboat Gaming Funds. Water projects are funded primarily through annual allocations from the Water Fund but can also include Riverboat Gaming Funds.

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 \$1 million is appropriated from the operating funds of the Wastewater Fund each year to pay for larger projects. An additional \$1 million is allocated annually to fund needed repairs to the City's lift stations and transport lines. The proposed budget includes a transfer from the General Fund of \$2.2 million for basin rehabilitation.

CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET

The City received authorization from LDEQ for a low interest loan in the amount of \$20 million for wastewater infrastructure improvements. This loan will be used in phases as needed. All allocations of funds to date have been used for the Southern Wastewater Loop and transport lines. It is anticipated that these enhancements will increase the efficiency of the wastewater system and will have minimal impact on operational expenses recorded in the Wastewater Fund.

The construction of a new \$38 million Southeast Water Plant is underway. This project will adequately provide water service to the existing, planned, and future commercial and residential developments in the area. The City received authorization from the Department of Health and Hospitals (DHH) for a \$30 million low interest loan from the Drinking Water Revolving Loan Fund (DWRLF) to help fund the project. The loan qualified for \$3 million in loan principal forgiveness from LDH as part of the Bipartisan Infrastructure Law. American Rescue Plan Act (ARPA) grant funds and accumulated City funds will provide additional funding for the project. Operational cost will increase when the new plant is operational. These additional costs are in this budget.

Federal Emergency Management Agency (FEMA) through the Hazard Mitigation Grant Program (HMGP) awarded \$3.1 million for generators at identified lift stations and a water plant. HMGP funds are intended to implement long-term hazard mitigation measures to reduce future loss. 90% of this award was authorized in FY24.

- **Community Services and Recreation**

Projects are funded through various sources.

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 annual appropriation for the Lakefront/Downtown area improvements are needed as the City pursues the development of the lakefront and is expected to have minimal impact on the operational budget of the Recreation and/or General Fund. The Port Wonder museum and education center project is not owned or operated by the City of Lake Charles.

Annual appropriations for the Event Center are needed to cover major repairs and improvements and usually have minimal impact on their operational budgets. The City has approval from the State Bond Commission to issue up to \$6 million in bonds for improvements to the facility, grounds, pedestrian access and lakefront adjacent to the Event Center property. The City is in early stages of design and impact is being determined. A major project expected in this year's budget is the construction of Green Rooms that will provide privacy and security for performing acts. This is expected to entice more acts to perform at the Event Center.

The Mallard Golf Club continues to make additions and improvements to the golf course and clubhouse. This year's authorization for improvements is \$350,000.

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 – 2026 ANNUAL BUDGET**

- General Government and Others

These projects are funded primarily through gaming funds. Facility Renewal Funds can be used for renovations and restoration of existing facilities.

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 trucks included in the current budget are replacements of older units, therefore reducing the overall automotive maintenance cost in the Fire Department's operating budget.

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.

THIS PAGE INTENTIONALLY LEFT BLANK



FIVE YEAR CAPITAL IMPROVEMENT PLAN

CITY OF LAKE CHARLES



CAPITAL IMPROVEMENT PLAN FY 25-26 THROUGH FY 29-30

CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN
PROJECTED AVAILABLE FUNDS

Description	Current Fiscal Year	Subsequent Years Projections				
	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Sales tax .28% revenue	\$ 8,218,000	\$ 8,260,000	\$ 7,560,000	\$ 7,560,000	\$ 7,560,000	\$ 7,560,000
2016 Sales tax .25% revenue	2,100,000	1,843,750	1,812,500	1,750,000	1,750,000	1,750,000
Hotel Occupancy Tax	765,000	500,000	510,000	520,200	530,604	541,216
Riverboat gaming tax available for Capital Projects	3,175,500	4,300,000	4,472,000	4,539,080	4,607,166	4,676,274
Interest earnings	-	150,000	125,000	150,000	175,000	200,000
Wastewater Fund transfer	3,000,000	3,000,000	2,000,000	3,000,000	2,000,000	3,000,000
General Fund transfer	700,000	700,000	1,500,000	2,000,000	2,000,000	2,500,000
Capital Improvement Fee - water/wastewater fee	1,000,000	1,000,000	1,030,000	1,060,900	1,092,727	1,136,436
Water Fund	-	-	500,000	1,000,000	1,500,000	2,000,000
Civic Center Capital Fund	-	-	250,000	-	250,000	-
Recreation Fund Transfer	-	200,000	200,000	-	-	-
Community Development Block Grant Funds	1,594,663	325,000	325,000	325,000	325,000	325,000
LA - Video Poker revenue	600,000	500,000	500,000	500,000	500,000	500,000
American Rescue Plan Act	-	-	-	-	-	-
Transit Fund Balance	-	-	-	-	-	-
LA Capital Outlay Funds	-	7,861,688	-	-	-	-
Safe Routes to School Grant	-	-	-	-	-	-
Parish Transportation Fund	-	1,555,200	-	1,166,400	-	-
Calcasieu Parish Police Jury	388,800	-	-	-	-	-
Donations and other miscellaneous revenue	685,000	-	-	-	-	-
HMGP	310,000	6,750,000				
Office of Community Development DR Grant	-	-				
Federal HUD Disaster Grant	1,870,200	7,600,000				
Water Sector Fund	-	6,000,000	-			
Loan Proceeds Department of Health & Hospitals	-	5,000,000	-	-	-	-
LC Rebound - Bond	-	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Loan Proceeds-Dept Environment Quality loan	-	8,000,000	-	10,000,000	10,000,000	10,000,000
Loan Proceeds - Drainage Initiative	5,000,000	10,000,000	-	-	-	-
Total	<u>\$ 52,190,326</u>	<u>\$ 83,545,638</u>	<u>\$ 30,784,500</u>	<u>\$ 43,571,580</u>	<u>\$ 42,290,497</u>	<u>\$ 44,188,926</u>

CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN
FY25-26 through FY29-30 Street and Road Improvement Projects

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two	Widen	New	Re-build	Asphalt	Drainage	Inter-section	Side-walks - Bikes	Signals	Overlay
Ongoing	\$ 40,000,000	Enterprise Boulevard (complete extension)			x	x	x		x	x	x	x	
Ongoing	\$ 25,000,000	Reconstruction - Arteries and Collectors *	Citywide		x				x		x	x	
Ongoing	\$ 7,500,000	Sallier Street *	Lake Street	Stanton Street			x		x		x		
Ongoing	\$ 2,500,000	Reconstruction - 18th Street (Mid City CNI)	Lake Street	Creole Street			x		x	x	x	x	
Ongoing	\$ 2,400,000	Bridge: Kirkman Street Rebuild	Citywide				x		x		x		
Ongoing	\$ 2,000,000	Bridge: 18th Street Rebuild *	Citywide				x						
Ongoing	\$ 1,000,000	Ongoing: Citywide street striping	Intersection				x						
Ongoing	\$ 750,000	Streetlights for Contraband Bridge	Nelson Road	Sallier Street									
Ongoing	\$ 750,000	Ongoing: Citywide misc. Intersection Improvements					x						
Ongoing	\$ 500,000	Downtown Improvements											
Ongoing	\$ 500,000	Opelousas Street @ Bank Street	Intersection		x					x		x	
Ongoing	\$ 300,000	Misc. Bridge Replacements and Repairs											
Ongoing	\$ 75,000	Intersection Improvement Study											
A	\$ 1,750,000	Bridge: Shell Beach Drive Rebuild						x	x				x
A	\$ 887,250	10th Street	Bilbo Street	Common Street							x		
A	\$ 502,500	West Common	7th Street	East Street			x						
A	\$ 500,000	Church Street Bridge					x						
A	\$ 400,000	Clement Street	Reid Street	Louisiana Avenue			x						
AD	\$ 17,000,000	Sallier Street *	Marine	Lake Street	x		x		x	x	x	x	
AD	\$ 4,000,000	Southpark Roundabout @ Red Davis McCollister								x			

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D-contingent on external funding
*-ongoing and contingent on external funding

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two	Widen	New	Re-build	Asphalt	Drainage	Inter-section	Side-walks - Bikes	Signals	Overlay
AD	\$ 2,500,000	Bridge: Louisiana Avenue Rebuild *	Louisiana Avenue @ Contraband Bayou							x			
AD	\$ 2,400,000	Bridge: Henderson Bayou Road Rebuild *	Henderson Bayou Bridge							x		x	
B	\$ 3,500,000	Sale Road	Ryan	Common Street			x						
B	\$ 2,400,000	Barbe Street	Sallier Street	Shell Beach Drive			x						
B	\$ 2,100,000	Hodges Street	12th Street	Alamo Street				x	x				
B	\$ 1,516,275	Orchid Street	4th Avenue	7th Avenue			x						
B	\$ 1,512,000	North Adams Street	North Woodard Street	Medora Street			x		x				x
B	\$ 1,008,000	North Lyons Street	St. John	Jackson			x		x				
B	\$ 1,000,000	N. Lyons Street	Jackson	Opelousas			x						
B	\$ 882,000	Mary Street	Highway 171	East to Dead End				x	x		x		x
B	\$ 800,000	Opelousas Street	Kirkman Street	Bank Street				x	x		x		x
B	\$ 800,000	Reid Street	Kirby Street	Clarence Street				x	x				x
B	\$ 792,000	Mary Street	Graham Street	Highway 171				x	x		x		x
B	\$ 765,063	1st Avenue	See Street	Dead End			x						
B	\$ 755,550	14th Street	5th Avenue	7th Avenue			x		x				
B	\$ 750,000	Install right-turn lane on Southpark Drive	McNeese Street							x			
B	\$ 750,000	Lakeshore Drive @ Broad Intersection Improvements											
B	\$ 738,875	18th Street	4th Avenue	7th Avenue				x	x		x		x
B	\$ 721,240	Hagan Street	Highway 171/MLK	Graham Street			x						
B	\$ 685,975	10th Street	Common Street	Bilbo Street			x						
B	\$ 508,875	Drew Street	Kirkman Street	Moss Street						x			
B	\$ 500,000	Ford Street	Division Street	Pryce	x		x			x			

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D-contingent on external funding
*-ongoing and contingent on external funding

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two	Widen	New	Re-build	Asphalt	Drainage	Inter-section	Side-walks - Bikes	Signals	Overlay
B	\$ 500,000	Install right-turn lane on Sale Road at Nelson	Intersection				x						
B	\$ 403,800	Commercial Street	Lincoln Street	N. Malcolm Street	x			x	x				
B	\$ 316,250	10th Street	Hodges Street	Bilbo Street									
B	\$ 300,000	Mayo Street	Griffin Street	Dead End			x		x				
B	\$ 134,000	Ann St connection to I-10 service road	Intersection					x	x		x		
BD	\$ 15,000,000	Reconstruction - Kirkman Street	Prien Lake Road	Broad Street			x						
BD	\$ 14,010,450	E. Prien Lake	Ryan Street	Hwy 14						x			
BD	\$ 12,000,000	W. Prien Lake Road Widening	Cove Lane	Nelson				x	x				
BD	\$ 12,000,000	Ihles Road (Parish Participation)	Sale Road	Country Club				x	x				
BD	\$ 9,000,000	Enterprise Boulevard Reconstruction	12th Street	Prien Lake Road			x		x				
BD	\$ 6,075,000	Ernest Street	Sale Road	18th Street		x				x			
BD	\$ 4,000,000	Ryan Street at Sallier/12th Street	Intersection				x						
BD	\$ 2,512,750	Lakeshore Drive	Clarence Street	Broad Street			x		x				
BD	\$ 2,010,000	4th Avenue	6th Street	Broad Street			x		x	x	x		
BD	\$ 1,000,000	Bridge: W. Sale Road Rehabilitation	East Fork of Contraband Bayou		x		x	x	x	x	x		
C	\$ 9,315,000	Reconstruction - 5th Avenue	McNeese Street	Prien Lake Road	x	x			x	x	x		
C	\$ 9,200,000	Reconstruction - Louisiana Avenue	McNeese Street	Prien Lake Road			x		x		x		
C	\$ 8,372,000	Reconstruction - Prien Lake Road	Kirkman Street	5th Avenue			x		x				
C	\$ 6,060,000	Reconstruction - Common Street	Prien Lake	Kirby			x		x		x		
C	\$ 1,800,000	Reconstruction - 18th Street	Ryan Street	Creole Street			x						
C	\$ 780,000	Reconstruction - Walters Street	Louisiana Avenue	Kirkman Street			x						
C	\$ 431,250	Repair Bilbo Street	Transit Center	Kirby Street			x		x		x		

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D-contingent on external funding
*-ongoing and contingent on external funding

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two	Widen	New	Re-build	Asphalt	Drainage	Inter-section	Side-walks - Bikes	Signals	Overlay
C	\$ 30,400	7th Avenue	2nd Street	Dead End			x		x		x		
C	\$ 22,800	4th Street	Rosteet	Dead End			x		x		x		

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D-contingent on external funding
*-ongoing and contingent on external funding

CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN
FY25-26 through FY29-30 Asphalt Overlay Projects

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two
Ongoing Program - \$1,500,000				
Ongoing	\$ 1,500,000	Ongoing: Asphalt Overlay Program		
Ongoing	\$ 844,800	Broad Street	Lakeshore Drive	Enterprise Boulevard
Ongoing	\$ 500,000	Downtown Improvements		
Ongoing	\$ 350,000	50% Cost Share with Calcasieu Parish	Parish Limits	City Limits
Ongoing	\$ 250,000	Pujo	Lakeshore	Louisiana Ave
Ongoing	\$ 144,000	N. Railroad Avenue	1st Avenue	Bilbo Street
Ongoing	\$ 120,000	N. Grace Street	Opelousas	N and S to Dead End
Ongoing	\$ 108,000	S. Prien Lake Road	Country Club	Dead End
Ongoing	\$ 68,000	Bayou Road	Sale Road	Orchard Drive
Ongoing	\$ 51,000	Cessford Street	North Grace Street	East to Dead End
Ongoing	\$ 50,400	Byrne Street	North Grace Street	East to Dead End
A	\$ 250,000	Preventive maintenance of asphalt streets		
A	\$ 112,000	Mill Street	Hodges Street	Kirkman Street
A	\$ 105,000	Taimer Lane	Country Club	Dead End
A	\$ 104,000	Country Club Court	Country Club	S to Dead End
A	\$ 102,560	Clarinda Street	I-10 Service Road	North Cherry Street
A	\$ 100,000	Mary Street	Hwy 171	E to Dead End
A	\$ 85,000	Mill Street	Ryan	Hodges
A	\$ 84,000	Donateil Street	Carney Street	South to Dead End
A	\$ 80,800	St. Dizier Street	North Bilbo Street	East to Dead End
A	\$ 77,600	Maynard Street	I-10 Service Road	North Cherry Street
A	\$ 66,000	North Lincoln Street	Channel Street	North to Dead End
A	\$ 58,400	Penn Street	Creole Street	West to Dead End
A	\$ 56,000	Sally Mae Street	Cessford Street	Commercial Street
A	\$ 54,880	Spencer Street	Clarinda Street	Jackson Street
A	\$ 52,400	Jackson Street	North Booker Street	North Cherry Street
A	\$ 42,000	Mayo Street	Griffin Street	Dead End
A	\$ 42,000	Wendell Street	Griffin Street	Dead End
A	\$ 40,950	Macy Street	N. Ford Street	Kirkman Street

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D-contingent on external funding
*-ongoing and contingent on external funding

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two
A	\$ 40,950	Macy Street	N. Hodges Street	N. Moss Street
A	\$ 34,400	North 1st Avenue	Jackson Street	North Railroad Avenue
A	\$ 32,000	Guinn Street	Cathy Street	Carney Street
A	\$ 30,800	Bryant Court	3rd Avenue	West to Dead End
A	\$ 28,000	Carney Street	Guinn Street	Donateil Street
A	\$ 26,400	Dewey Street	North Junior Street	North Booker Street
A	\$ 18,000	North Booker Street	Ray Street	Theriot Street

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D-contingent on external funding
*-ongoing and contingent on external funding

CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN
FY25-26 through FY29-30 Water and Wastewater Projects

CIP Category	Estimated Project Cost	Project
Water		
Downtown Improvements		
Ongoing	\$500,000	
Ongoing	\$10,000,000	Southeast Water Treatment Lines
Ongoing	\$5,000,000	GW - Convert to 480 volt power
Ongoing	\$2,000,000	Ongoing: Citywide Water System Improvements
Ongoing	\$1,100,000	Water - Ham Reid Waterline
Ongoing	\$1,000,000	Upgrade electrical equipment at plants
Ongoing	\$500,000	Ongoing - Extend Water Services
A	\$6,000,000	AC and Cast Iron Waterline Replacement Program
A	\$1,250,000	SW - Replace water well
A	\$1,000,000	CW - Overhaul filter media beds
A	\$1,000,000	McN - Overhaul filter media beds
A	\$600,000	SE WTP GST #2
A	\$500,000	GHW WTP HSPS Reconstruction
A	\$400,000	GW - Install new Distribution office building and facilities
A	\$200,000	Water - Country Club Waterline
AD	\$570,000	Extend water to parish area along Big Lake Road, Lafanette Area, and Nelson
B	\$1,500,000	Upgrade water service lines in Henry Heights area (Harvard, Center, Auburn)
B	\$1,500,000	Upgrade water service lines in Enterprise area (9th, 10th, 11th: 1st Ave to Kirkman)
B	\$600,000	GW - Backwash recovery system improvements
B	\$600,000	SW - Backwash recovery system improvements
B	\$450,000	GW - Demolition of abandoned clearwell and HSPS
BD	\$5,000,000	Water - Assume Port of LC Water Tower
BD	\$3,300,000	Water - New Tower on Ham Reid Road
BD	\$2,590,000	McN - Install Water Tower
BD	\$1,500,000	W. Prien Lake and Sallier Water Loop
BD	\$700,000	Water - Big Lake Waterline
C	\$2,000,000	SW - Relocate Elevated Storage Tank
C	\$650,000	GW - Chlorine Containment
C	\$650,000	Center - Chlorine Containment
C	\$500,000	Install alternate water supply to River Road

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D-contingent on external funding
*-ongoing and contingent on external funding

CIP Category	Estimated Project Cost	Project
C	\$220,000	CH - Demo plant and tower
C	\$210,000	McN - Enlarge lines to new water tower
C	\$200,000	CW - Demo Plant
C	\$100,000	CE - Demo Plant
Wastewater		
Ongoing	\$3,300,000	Sarver Street LS: rebuild/expand *
Ongoing	\$15,000,000	Ongoing: Plant A Basin Rehabilitation *
Ongoing	\$10,000,000	University Place Basins: sewer line rehabs
Ongoing	\$2,500,000	Hollyhill Sewer Lift Station Rebuild *
Ongoing	\$1,850,000	Lift Stations - Backup Power Generators *
Ongoing	\$1,500,000	18th Street - Line sewerage trunk lining
Ongoing	\$1,000,000	Ongoing: Citywide sewer collection rehab
Ongoing	\$500,000	Ongoing: Extend Sewer Services
A	\$1,400,000	Esplanade LS: re-build/expand
A	\$1,340,000	Lake Street - Line sewerage trunk
A	\$790,000	Graywood Parkway Sanitary Sewer Extension
A	\$300,000	9th Street Sewer Rehabilitation
B	\$5,000,000	Chennault Sewage Diversion
B	\$5,000,000	Reroute Chennault and Broad Street lift stations to Southern Loop
B	\$3,000,000	East Prien Lake Road: Upgrade
B	\$1,500,000	7th Avenue
B	\$1,000,000	Event Center Sewer Upgrades
B	\$1,000,000	Install sewerage: along Country Club Road
B	\$250,000	Plant B/C - Equipment Storage Building
BD	\$85,000,000	Plant A - Rebuild Plant to new standards
BD	\$750,000	Timberly Terrace sewage improvements
C	\$1,000,000	Install sewerage in Westridge Subdivision
C	\$1,000,000	Install sewerage in Lafanette Road area
C	\$600,000	Extend sewerage to west end Lisle Peters
C	\$275,000	Install sewerage in Kara Bay subdivision
C	\$150,000	Install sewerage in Turnberry, Fairway Lane area
CD	\$35,000,000	Plant D - Expansion
CD	\$10,000,000	Sewerage transport line extensions and capacity increases

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D-contingent on external funding
*-ongoing and contingent on external funding

CIP Category	Estimated Project Cost	Project
CD	\$1,500,000	Reroute force main from Ryan Street to Front Street
Water/Wastewater		
Ongoing	\$500,000	Support for Asphalt Overlays
AD	\$1,100,000	W. Prien Lake Road Lift Station and Wastewater/Water Extension
B	\$2,500,000	Extend water and sewerage to LNG area
C	\$4,500,000	Waterside Drive Phase 2 - Water and Sewer
C	\$260,000	Adrienne Lane - Install water and sewerage

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D-contingent on external funding
*-ongoing and contingent on external funding

CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN
FY25-26 through FY29-30 Drainage Improvement Projects

CIP Category	Estimated Project Cost	Project
Ongoing	\$10,000,000	CPPJ/COLC Terrace Drainage Pond *
Ongoing	\$7,500,000	Drainage Rehabilitation
Ongoing	\$3,125,000	6th Street Drainage, Morgan, Shaw, and Grien *
Ongoing	\$1,000,000	Ongoing: Citywide misc. drainage improvements
Ongoing	\$870,000	Muirfield Drive Drainage Phase 2
Ongoing	\$750,000	Meadow Lane and Summerdale Alley Drainage Study
Ongoing	\$500,000	Downtown Improvements
Ongoing	\$500,000	Ongoing: Citywide CCTV work on stormwater drains
Ongoing	\$500,000	Ongoing: Citywide Ditch and Drainage Lateral Maintenance
Ongoing	\$500,000	Ongoing: Detention Ponds, Drainage Initiatives
Ongoing	\$500,000	Ongoing - Detention Pond Maintenance
Ongoing	\$450,000	Legendre Street Drainage Phase 3 *
Ongoing	\$440,500	Drainage rehab - Prien Lake Road Phase 2
Ongoing	\$416,100	Drainage rehab - Elm Street
Ongoing	\$416,100	Drainage rehab - Lake and Sallier Street
Ongoing	\$414,200	Drainage rehab - 5th Avenue, Bancroft Street, and Alameda Street
Ongoing	\$300,000	Goos Blvd and Mill Street Drainage Study
Ongoing	\$259,000	Drainage rehab - Sale and Hodges Street Area
Ongoing	\$223,700	Drainage rehab - Miscellaneous Outfalls
Ongoing	\$213,100	Drainage rehab - Ford at 6th Street Outfalls
Ongoing	\$150,000	Outfall Improvements for Henderson Bayou near Prien Lake Road (\$50k City)
Ongoing	\$126,200	Drainage rehab - Terrace Subdivision
Ongoing	\$100,000	BRIC Drainage Study
Ongoing	\$97,000	Drainage rehab - Sale and Ernest Area
Ongoing	\$74,000	Drainage rehab - Deaton Street
Ongoing	\$62,300	Drainage rehab - Alamo and Common Street Area
Ongoing	\$59,600	Drainage rehab - Opelousas and Jackson Street Area
A	\$890,600	Drainage rehab - Ford at 6th Street
A	\$400,000	Kirkman Street Drainage Outfall Study and Repairs
A	\$400,000	Opelousas Outfall

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D-contingent on external funding
*-ongoing and contingent on external funding

CIP Category	Estimated Project Cost	Project
A	\$400,000	W. Oak Lane Drainage Phase 2
A	\$371,800	Enterprise Blvd Drainage - Phase 2
A	\$300,000	Creole Street Lateral Crossing
A	\$200,000	Barbe Street Drainage Rehabilitation
A	\$75,000	Cobra Lane
A	\$21,500	Drainage rehab - Liles Peters Road
B	\$750,000	Rose and Tulip Drainage
B	\$750,000	Prien Lake Road Drainage Improvements
B	\$750,000	E and W Roosevelt Drainage Improvements
B	\$750,000	Legendre Street Drainage Improvements
B	\$750,000	Cactus Drive
B	\$350,000	Michael Debakey Drive at Griffith Coulee lateral crossing
B	\$321,100	Enterprise Blvd Drainage - Phase 3
B	\$150,000	Install catch basins at Touchy and Lake Street
BD	\$750,000	Repair Missouri-Pacific Lateral Erosion
C	\$2,357,500	3rd Avenue and 2nd Street - 11th Street
C	\$1,600,800	3rd Street
C	\$250,000	7th Avenue

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D-contingent on external funding
*-ongoing and contingent on external funding

**CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN**

FY25-26 through FY29-30 Downtown, Event Center, Lakefront, Beautification, Quality of Life Projects

CIP Category	Estimated Project Cost	Project
Ongoing	\$2,500,000	Lakefront/Downtown Improvements
Ongoing	\$1,687,500	Arena 1st Floor Locker Rooms with Shower
Ongoing	\$1,500,000	Event Center Improvements
Ongoing	\$1,500,000	Arena 1st Floor Green Room
Ongoing	\$250,000	Streetscape around City Hall
Ongoing	\$150,000	Historic City Hall Improvements
A	\$350,000	Christmas lighting for Downtown
A	\$250,000	Upgrade Rosa Hart Theatre lighting to LED
A	\$250,000	Downtown Streetscaping - Bollards
A	\$200,000	Comprehensive Downtown Traffic/Parking Study
AD	\$25,000,000	Indoor Sports Facility
AD	\$4,000,000	Lakefront Boardwalk Phase 3
B	\$4,000,000	Additional Downtown Streetscaping Projects
B	\$3,300,000	Event Center Westside Festival Plaza -Bord du Lac Blvd.
B	\$750,000	Lakeshore Drive Traffic Calming (Phase 1): Re-striping, signals
B	\$100,000	Landscaping - Median at University streets
BD	\$8,500,000	Event Center - Exterior Improvements
BD	\$4,950,000	Exhibit Hall - Renovated Meeting Spaces/Storage
BD	\$4,500,000	Downtown Streetscaping - Ryan Street
BD	\$3,960,000	Arena 1st Floor Renovated Concourse with Food/Beverage
BD	\$3,780,000	Arena 2nd Floor Renovated Concourse with Food/Beverage
BD	\$3,300,000	Exhibit Hall - Renovated Hall Entrance and Lobby
BD	\$3,000,000	Downtown Streetscaping - Kirby Street
BD	\$2,835,000	Exhibit Hall - Renovated Administrative Offices/Storage
BD	\$400,000	Community Incubator in NLC
C	\$500,000	Event Center Eastside Entrance - lighting, landscaping, fountain upgrade, irrigation
CD	\$20,000,000	New 3 Story Façade with Lakeside Arena Entrance and Lobby
CD	\$20,000,000	New 3 Story Façade with Streetside Arena Entrance and Lobby

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D-contingent on external funding
*-ongoing and contingent on external funding

CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN
FY25-26 through FY29-30 Pedestrian and Misc. Projects

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two
Trail and Sidewalk Projects				
Ongoing	\$ 500,000	Ongoing: Sidewalks new construction - citywide		
Ongoing	\$ 400,000	E. McNeese Street (North Side)		
Ongoing	\$ 275,000	Ongoing: Sidewalk repairs - citywide		
Ongoing	\$ 50,000	Ongoing: Install, restripe street pedestrian crossings		
A	\$ 800,000	W. McNeese Street Drainage and Sidewalks - S. Side	Weaver	East 900'
A	\$ 500,000	Power Center Sidewalks	Cottages Drive	E. Prien
A	\$ 321,480	Kirkman St West Side	Prien Lake	Walters St
A	\$ 200,000	Pedestrian Crossings - Kirkman, Misc Streets		
A	\$ 160,200	1st Avenue West Side	Oak Park Boulevard	12th Street
A	\$ 120,600	West Parkway West Side	McNeese Street	Dolby Street
A	\$ 105,750	Locke Lane East Side	Henderson Bayou Road	West Prien Lake Road
A	\$ 105,750	Common Street West Side	12th Street	17th Street
A	\$ 83,250	Weaver Road West Side	Sale Road	Stoneybrook Lane
A	\$ 50,850	Texas Street West Side	Arkansas Street	Buddy Prejean Park
A	\$ 50,400	Hillcrest Drive South Side	Russell Street	Dead End
A	\$ 45,000	East Parkway East Side	McNeese Street	Contour Street
A	\$ 31,050	Brentwood Avenue East Side	Illinois Street	Dead End
A	\$ 31,050	Briarfield Lane West Side	Illinois Street	Dead End
A	\$ 31,050	West Walton Street East Side	Illinois Street	South Walton Street
A	\$ 31,050	Fourden Lane West Side	Illinois Street	South Walton Street
A	\$ 31,050	East Walton Street West Side	Illinois Street	South Walton Street
A	\$ 29,700	Ohio Street North Side	Arkansas Street	Texas Street
A	\$ 23,400	South Walton Street North Side	East Walton Street	West Walton Street
A	\$ 20,250	Contour Street North Side	East Parkway	Common Street
AD	\$ 3,400,000	W. Prien Lake Road Pedestrian Bridge	Lake	Contraband Parkway
B	\$ 600,000	Lisle Peters Road sidewalks - Phase 2	E. St. Charles	west to end of road
B	\$ 175,500	Greenway Street South Side	East Central Parkway	Dead End
B	\$ 138,150	Alamo Street North Side	Common Street	Enterprise Boulevard
B	\$ 130,050	Crestwood Street East Side	Overhill Drive	Avalon Street
B	\$ 120,150	Vanessa Avenue North Side	Crestwood Street	Dead End

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D-contingent on external funding
*-ongoing and contingent on external funding

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two
B	\$ 112,500	East Central Parkway East Side	University Drive	University Park
B	\$ 84,375	Beauregard Street West Side	Greenway Street	Overhill Drive
B	\$ 72,000	Morningside Drive North Side	East Central Parkway	Jefferson Drive
B	\$ 55,125	Henderson Bayou Road North Side	Henderson Bayou Bridge	West Prien Lake Road
B	\$ 47,700	Heather Street North Side	Crestwood Street	East Central Parkway
B	\$ 46,125	Mignonette Lane South Side	Nelson Road	Alma Lane
B	\$ 44,550	Petticoat Lane East Side	Jefferson Drive	Dolby Street
B	\$ 44,100	Henderson Bayou Road South Side	Locke Lane	Henderson Bayou Bridge
B	\$ 44,100	Alma Lane West Side	Sale Road	Mignonette Lane
B	\$ 36,000	Kennedy Street West Side	Michael Debakey Drive	Sallier Street
B	\$ 35,325	Overhill Drive North Side	Beauregard Street	East Central Parkway
B	\$ 35,100	Western Street West Side	Michael Debakey Drive	Sallier Street
B	\$ 33,750	Dolby Street North Side	Jefferson Drive	East Parkway
B	\$ 32,400	Clooney Street West Side	Louie Street	Rosalie Street
B	\$ 30,375	Lee Street West Side	Vanessa Avenue	Jefferson Drive
B	\$ 22,947	Frugé St. South Side	Malcolm St	Hwy 14
B	\$ 13,578	VE Washington Ave West Side	I-10 Service Road	Belden St
B	\$ 13,500	Avalon Street East Side	Archwood Street	Greenway Street
B	\$ 12,375	Blossom Lane East Side	East Greenway Street	Dead End
BD	\$ 308,595	Lake Street	Country Club Road South (east side)	Windsor Court
C	\$ 52,650	12th Street South Side	Gerstner Memorial Drive	Russell Street
C	\$ 24,750	Briartrail Drive West Side	Hillcrest Drive	Dead End
Misc. Projects				
Ongoing	\$100,000	Transit Passenger Shelters		
CD	\$100,000,000	Phased Underground Infrastructure Plan		
CD	\$5,000,000	Upgrade Street Network to Create Campus Environment at Sowela		

Ongoing: Design, bid, or construction
 A-1st or 2nd year
 B-3rd to 5th year
 C- 6th or later year
 D-contingent on external funding
 *-ongoing and contingent on external funding

CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN
FY25-26 through FY29-30 Recreation Projects

CIP Category	Estimated Project Cost	Project
Ongoing	\$1,500,000	New Park - Lake @ 18th (Mid City CNI)
Ongoing	\$500,000	Riverside Park Erosion
Ongoing	\$500,000	Downtown Improvements
Ongoing	\$450,000	Ongoing: Recreation facility renovations & improvements
Ongoing	\$350,000	Mallard Golf 12 Bay Hitting Area
Ongoing	\$300,000	Central School Improvements
Ongoing	\$100,000	Penn Street Kayak Launch (Mid City CNI)
Ongoing	\$83,000	Partners in Parks
A	\$1,180,000	North Beach Walking Path and Sand Regrade
A	\$1,080,000	North Beach Lights/Parking Lot Improvements
A	\$800,000	OD Johnson Complex Land Purchase for Parking Expansion
A	\$300,000	Buddy Prejean Concession Stand Redesign
A	\$250,000	Goosport Splash Pad Redesign
A	\$250,000	Drew Park Walking Path Resurfacing and Parking
A	\$150,000	Buddy Prejean Decorative Fencing Around Fields
A	\$100,000	Mallard Golf Club Cart Barn Extension
A	\$90,000	Goosport Parking Improvements/Additions
A	\$60,000	Drew Park Parking Expansion
A	\$60,000	College Oaks Parking Lot Expansion and Redesign
A	\$45,000	Mallard Courtyard Expansion
AD	\$1,500,000	Ballfield Fencing, Canopies, Lighting
AD	\$750,000	Anita Park - Community Center Expansion
B	\$950,000	North Beach Improvements (sand)
B	\$500,000	Bord du Lac Enhancements
B	\$500,000	Buddy Prejean Concrete Removal and Flat Field
B	\$450,000	Mallard Golf Club Coaching Facility
B	\$300,000	Hillcrest Football Field and Parking Lot Expansion
B	\$200,000	Veteran's Memorial Park - Brick Pavers
B	\$200,000	Buddy Prejean Bike Park Path
B	\$100,000	Central School Parking Expansion

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D-contingent on external funding
*-ongoing and contingent on external funding

CIP Category	Estimated Project Cost	Project
B	\$100,000	Veteran's Memorial Park Grounds Upgrades
BD	\$500,000	North Beach Amenities
C	\$1,500,000	Riverside Bird Observatory Path
C	\$620,000	Tuten Park Walking Path Upgrades and Pond Expansion
C	\$400,000	OD Johnson Complex Playground Build
C	\$360,000	Henry Heights Concession Stand and Bathroom Redesign
C	\$250,000	Riverside Rec Center - outdoor deck
C	\$240,000	Nellie Lutcher Annex Community Pavillion
C	\$120,000	Columbus Circle Basketball Court and Pavillion
C	\$120,000	Grace Medora Basketball Pavillion
C	\$100,000	OD Johnson Complex Overhead Safety Netting

FY25-26 through FY29-30 City Buildings, Fire, Police

CIP Category	Estimated Project Cost	Project
Ongoing	\$25,000,000	Public Works Complex Rebuild and Relocation *
Ongoing	\$16,000,000	New Fire Training Facility *
Ongoing	\$1,500,000	Ongoing: Fire equipment purchases
Ongoing	\$1,500,000	Repair Warning Sirens *
Ongoing	\$1,000,000	Ongoing City technology upgrades
Ongoing	\$500,000	Office Furniture - Public Works, Fire Training
Ongoing	\$250,000	Misc. Fire Station Improvements
Ongoing	\$250,000	Misc. City Hall Improvements
Ongoing	\$125,000	Ongoing: Public Works complex improvements
A	\$2,250,000	Fire Station - Morganfield
A	\$150,000	Transit Surveillance and Security Equipment
B	\$2,250,000	Fire Station - Ham Reid Road
B	\$1,700,000	Fire Station Expansion - Enterprise Blvd
B	\$750,000	Replace City Hall Elevators
B	\$450,000	Records Storage Facility - Police
C	\$2,500,000	Fire station - NLC + Land
C	\$2,250,000	Fire station - Southpark area
C	\$250,000	Purchase new fire station site on Hwy 171

Ongoing: Design, bid, or construction
 A-1st or 2nd year
 B-3rd to 5th year
 C-6th or later year
 D-contingent on external funding
 *-ongoing and contingent on external funding

**CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN
FY25-26 through FY29-30 Bond Projects**

CIP Category	Estimated Project Cost	Project
Ongoing	\$50,000,000	Country Club Road Widening (City \$15M)*
Ongoing	\$26,000,000	Lakefront Amphitheatre and Millennium Park Upgrades *
Ongoing	\$500,000	Downtown Improvements
Ongoing	\$26,000,000	W. Sallier and 12th Street Reconstruction*
Ongoing	\$14,000,000	Highway 14 Beautification (City 4M) *
Ongoing	\$12,000,000	Sale Road Reconstruction *
Ongoing	\$10,000,000	Park Upgrades (Riverside, Lock, Veterans Memorial Park, 9/11 Memorial, Mary Belle Williams, College Oaks, Huber Park Rec Center, Weaver Park Ballfields, JD Clifton) *
Ongoing	\$10,000,000	Nellie Lutcher Parkway Streetscape*
Ongoing	\$5,000,000	Riverside Park Connection to Prien Lake Park *
Ongoing	\$4,000,000	Ryan Street Beautification *
Ongoing	\$4,000,000	Prien Lake Road Streetscape*
Ongoing	\$3,000,000	Flight School at Sowela *
Ongoing	\$2,750,000	Two Youth Centers *
Ongoing	\$2,500,000	Upgrades to Region 5 STEM Center *
Ongoing	\$2,500,000	Citywide Sidewalk and Median Repairs *
Ongoing	\$2,000,000	Dormitory for unhoused population *
Ongoing	\$1,000,000	Mid-City Enterprise Beautification *
Ongoing	\$1,000,000	Mid-City 5th Avenue Beautification*
Ongoing	\$1,000,000	Louisiana Avenue / Enterprise Boulevard Intersection Improvements *
Ongoing	\$250,000	Kayak and Walking Park

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D-contingent on external funding
*-ongoing and contingent on external funding

**CITY OF LAKE CHARLES
CAPITAL IMPROVEMENT PLAN**

FY25-26 through FY29-30 Major Projects

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two
Ongoing	\$ 50,000,000	Country Club Road Widening (City \$15M)*		
Ongoing	\$ 40,000,000	Enterprise Boulevard (complete extension)		
Ongoing	\$ 500,000	Downtown Improvements		
Ongoing	\$ 26,000,000	Lakefront Amphitheatre and Millennium Park Upgrades *		
Ongoing	\$ 26,000,000	W. Sallier and 12th Street Reconstruction*		
Ongoing	\$ 25,000,000	Reconstruction - Arteries and Collectors *	Citywide	
Ongoing	\$ 25,000,000	Public Works Complex Rebuild and Relocation *		
Ongoing	\$ 16,000,000	New Fire Training Facility *		
Ongoing	\$ 15,000,000	Ongoing: Plant A Basin Rehabilitation		
Ongoing	\$ 14,000,000	Highway 14 Beautification (City 4M) *		
Ongoing	\$ 12,000,000	Sale Road Reconstruction *		
Ongoing	\$ 10,000,000	University Place Basins: sewer line rehabs		
Ongoing	\$ 10,000,000	Park Upgrades (Riverside, Lock, Veterans Memorial Park, 9/11 Memorial, Mary Belle Williams, College Oaks, Huber Park, Dog Center, Weaver Park, Bellfield)*		
Ongoing	\$ 10,000,000	Nellie Lutcher Parkway Streetscape*		
Ongoing	\$ 7,500,000	Sallier Street *	Lake Street	Stanton Street
Ongoing	\$ 7,500,000	Drainage Rehabilitation		
Ongoing	\$ 5,000,000	GW - Convert to 480 volt power		
Ongoing	\$ 5,000,000	Riverside Park Connection to Prien Lake Park *		
Ongoing	\$ 4,000,000	Ryan Street Beautification *		
Ongoing	\$ 4,000,000	Prien Lake Road Streetscape*		
Ongoing	\$ 3,300,000	Sarver Street LS: rebuild/expand *		
Ongoing	\$ 3,125,000	6th Street Drainage, Morgan, Shaw, and Grien		
Ongoing	\$ 3,000,000	Flight School at Sowela *		
Ongoing	\$ 2,750,000	Two Youth Centers *		
Ongoing	\$ 2,500,000	Reconstruction - 18th Street	Lake Street	Creole Street
Ongoing	\$ 2,500,000	Hollyhill Sewer Lift Station Rebuild *		
Ongoing	\$ 2,500,000	Lakefront/Downtown Improvements		
Ongoing	\$ 2,500,000	Upgrades to Region 5 STEM Center *		
Ongoing	\$ 2,500,000	Citywide Sidewalk and Median Repairs *		
Ongoing	\$ 2,400,000	Bridge: Kirkman Street Rebuild	Citywide	

Ongoing: Design, bid, or construction
A- 1st or 2nd year
B- 3rd to 5th year
C- 6th or later year
D- contingent on external funding
*- ongoing and contingent on external funding

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two
Ongoing	\$ 2,000,000	Bridge: 18th Street Rebuild *	Citywide	
Ongoing	\$ 2,000,000	Ongoing: Citywide Water System Improvements		
Ongoing	\$ 2,000,000	Dormitory for unhoused population *		
A	\$ 25,000,000	Indoor Sports Facility*		
A	\$ 17,000,000	Sallier Street *	Broad	12th
A	\$ 2,250,000	Fire Station - Morganfield		
AD	\$ 4,000,000	Southpark Roundabout @ Red Davis McCollister		
AD	\$ 4,000,000	Lakefront Boardwalk Phase 3		
AD	\$ 2,500,000	Bridge: Louisiana Avenue Rebuild *	Louisiana Avenue @ Contraband Bayou	
AD	\$ 2,400,000	Bridge: Henderson Bayou Road Rebuild *	Henderson Bayou Bridge	
B	\$ 1,800,000	Event Center Air Handler Replacement		
B	\$ 5,000,000	Chennault Sewage Diversion		
B	\$ 5,000,000	Reroute Chennault and Broad Street lift stations to Southern Loop		
B	\$ 4,500,000	Shellbeach Drive		Lake Street
B	\$ 4,000,000	Additional Downtown Streetscaping Projects		
B	\$ 3,500,000	Sale Road	Ryan	Common Street
B	\$ 3,300,000	Event Center Westside Festival Plaza -Bord du Lac Blvd.		
B	\$ 3,000,000	East Prien Lake Road: Upgrade		
B	\$ 2,500,000	River Road - Phase 2	Overlay	Phase 1
B	\$ 2,500,000	Extend water and sewerage to LNG area		
B	\$ 2,400,000	Barbe Street	Sallier Street	Shell Beach Drive
B	\$ 2,250,000	Fire Station - Ham Reid Road		
B	\$ 2,100,000	Hodges Street	12th Street	Alamo Street
BD	\$ 85,000,000	Plant A - Rebuild Plant to new standards		
BD	\$ 15,000,000	Reconstruction - Kirkman Street	Prien Lake Road	Broad Street
BD	\$ 14,010,450	E. Prien Lake	Ryan Street	Hwy 14
BD	\$ 12,000,000	W. Prien Lake Road Widening	Cove Lane	Nelson
BD	\$ 12,000,000	Ihles Road (Parish Participation)	Sale Road	Country Club
BD	\$ 9,000,000	Enterprise Boulevard Reconstruction	12th Street	Prien Lake Road
BD	\$ 8,500,000	Event Center - Exterior Improvements		
BD	\$ 6,075,000	Ernest Street	Sale Road	18th Street
BD	\$ 5,000,000	Water - Assume Port of LC Water Tower		

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D-contingent on external funding
*-ongoing and contingent on external funding

CIP Category	Estimated Project Cost	Project	Limit One	Limit Two
BD	\$ 4,950,000	Exhibit Hall - Renovated Meeting Spaces/Storage		
BD	\$ 4,500,000	Downtown Streetscaping - Ryan Street		
BD	\$ 4,000,000	Ryan Street at Sallier/12th Street	Intersection	
BD	\$ 3,960,000	Arena 1st Floor Renovated Concourse with Food/Beverage		
BD	\$ 3,780,000	Arena 2nd Floor Renovated Concourse with Food/Beverage		
BD	\$ 3,300,000	Water - New Tower on Ham Reid Road		
BD	\$ 3,300,000	Exhibit Hall - Renovated Hall Entrance and Lobby		
BD	\$ 3,000,000	Downtown Streetscaping - Kirby Street		
BD	\$ 2,835,000	Exhibit Hall - Renovated Administrative Offices/Storage		
BD	\$ 2,590,000	McN - Install Water Tower		
BD	\$ 2,512,750	Lakeshore Drive	Clarence Street	Broad Street
BD	\$ 2,010,000	4th Avenue	6th Street	Broad Street
C	\$ 9,315,000	Reconstruction - 5th Avenue	McNeese Street	Prien Lake Road
C	\$ 9,200,000	Reconstruction - Louisiana Avenue	McNeese Street	Prien Lake Road
C	\$ 8,372,000	Reconstruction - Prien Lake Road	Kirkman Street	5th Avenue
C	\$ 6,060,000	Reconstruction - Common Street	Prien Lake	Kirby
C	\$ 4,500,000	Waterside Drive Phase 2 - Water and Sewer		
C	\$ 2,500,000	Fire station - NLC + Land		
C	\$ 2,357,500	3rd Avenue and 2nd Street - 11th Street		
C	\$ 2,250,000	Fire station - Southpark area		
C	\$ 2,000,000	SW - Relocate Elevated Storage Tank		
CD	\$100,000,000	Phased Underground Infrastructure Plan		
CD	\$ 35,000,000	Plant D - Expansion		
CD	\$ 20,000,000	New 3 Story Façade with Lakeside Arena Entrance and Lobby		
CD	\$ 20,000,000	New 3 Story Façade with Streetside Arena Entrance and Lobby		
CD	\$ 10,000,000	Sewerage transport line extensions and capacity increases		
CD	\$ 5,000,000	W. Prien Lake Road Pedestrian Bridge	Lake	Contraband Parkway
CD	\$ 4,500,000	Install traffic circle at E. Prien and Derek Drive	Intersection	
CD	\$ 2,407,500	Bank Street	7th Street	Broad Street

Ongoing: Design, bid, or construction
A-1st or 2nd year
B-3rd to 5th year
C- 6th or later year
D-contingent on external funding
*-ongoing and contingent on external funding

THIS PAGE INTENTIONALLY LEFT BLANK



EXHIBITS

DEPARTMENTAL CAPITAL OUTLAY SUMMARY

SUMMARY OF BUDGETED PERSONNEL AND
POSITION TOTALS

GLOSSARY OF TERMS

**CITY OF LAKE CHARLES
FISCAL YEAR 2023 – 2024 ANNUAL BUDGET**

DEPARTMENTAL 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.

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. Nearly all equipment and vehicles are replacements of older units rather than an increase to the current fleet. When vehicles are not replaced timely within their useful life, maintenance cost can become cost prohibitive.

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.

In the adopted fiscal year 2019 budget, the Finance Department and the Vehicle Maintenance Division collaborated to update the City's existing vehicle replacement plan. The objective of this plan was to reduce, over time, the average age and mileage of the City's fleet of vehicles; which will ultimately increase fuel efficiency, reduce maintenance costs and increase resale values. This replacement plan has been carried into the proposed budget.

The City entered into an agreement in 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 \$73,389.00 for the cost of a mechanic. This agreement renews in July each year.

CITY OF LAKE CHARLES

FISCAL YEAR 2025-2026 ANNUAL BUDGET

DEPARTMENTAL CAPITAL OUTLAY SUMMARY

		<u>Budgeted Amount</u>
GENERAL FUND		
<u>MARSHAL'S OFFICE</u>		
	Portable Radios	15,000
	Total Marshal's Office	<u>15,000</u>
<u>FIRE DEPARTMENT</u>		
2	Mid Sized SUV	90,000
	Rescue Tools	62,000
	Station 1 Kitchen Remodel	120,000
	Station 6 Bathroom Remodel	120,000
	Station 8 New Floors & Kitchen Remodel	155,000
	Total Fire Department	<u>547,000</u>
<u>POLICE DEPARTMENT</u>		
1	Mid Sized SUV	38,000
10	Full Sized Pursuit SUV	500,000
6	1/2 Ton Truck	306,000
1	Motorcycle	35,000
	Renovate Front Desk	60,000
	Total Police Department	<u>939,000</u>
<u>PUBLIC WORKS - General Fund Divisions</u>		
Streets:		
1	3-Wheel Sweeper	265,500
1	1 Ton Truck w/ Dump Bed	100,000
	Skid Steer Mulching Attachment	45,000
	Total Streets	<u>410,500</u>
Trash Collection:		
	Rear Loader	267,000
	Total Solid Waste-Trash	<u>267,000</u>
Solid Waste-General:		
2	Side Loader	640,000
	Total Solid Waste-General	<u>640,000</u>
Vehicle Maintenance:		
1	1 Ton Service Body Truck	75,000
	Forklift	45,000
	Total Vehicle Maintenance	<u>120,000</u>
Building Maintenance:		
1	1 Ton Reg cab/service body & crane	80,000
1	1/2 Ton Reg Cab Truck	55,000
	Total Building Maintenance	<u>135,000</u>
Communication and Traffic:		
5	Signal Cabinet Replacements	65,000
1	Traffic Signal Detection Cards	32,000
	Total Communication and Traffic	<u>97,000</u>

**CITY OF LAKE CHARLES
FISCAL YEAR 2025-2026 ANNUAL BUDGET**

DEPARTMENTAL CAPITAL OUTLAY SUMMARY

	Budgeted Amount
Grounds Maintenance:	
1 3/4 Ton Crew Cab Truck	52,000
1 1/2 Ton Crew Cab Truck	42,000
1 4-Wheel Sweeper	358,000
3 Zero Turn Mower	39,972
1 6yd Dump Truck	135,000
1 Commercial Rotary Attachment	22,000
Total Grounds Maintenance	<u>648,972</u>
Total Public Works	<u>2,318,472</u>
TOTAL GENERAL FUND	<u>\$ 3,819,472</u>

SPECIAL REVENUE FUNDS

WASTEWATER FUND

1 1/2 Ton Extended Cab Truck	\$ 45,000
1 1.5 Ton Service Body Truck w/ Crane	125,000
2 Zero Turn Mower	28,000
Miscellaneous Wastewater System Improvements	760,000
Total Wastewater Fund	<u>958,000</u>

RECREATION FUND

Recreation Division:

1 Skidsteer w/ Grapple Bucket	99,483
1 Aerator	40,000
1 Sod Cutter	7,000
OD Johnson Parking Improvements	235,000
Total Recreation	<u>381,483</u>
Total Recreation Fund	<u>381,483</u>

PUBLIC SAFETY GRANT FUND

Fire Department:

High Water Vehicle	275,000
Total Public Safety Grant Fund	<u>275,000</u>

TOTAL SPECIAL REVENUE FUNDS	<u>\$ 1,614,483</u>
------------------------------------	----------------------------

ENTERPRISE FUNDS

TRANSIT FUND

2 Paratransit Bus	\$ 340,000
2 Mid Sized SUV	120,000
1 1/2 Ton Truck w/ Camper	46,100
1 Small Sized SUV	31,000
Total Transit Fund	<u>537,100</u>

**CITY OF LAKE CHARLES
FISCAL YEAR 2025-2026 ANNUAL BUDGET**

DEPARTMENTAL CAPITAL OUTLAY SUMMARY

	Budgeted Amount
<u>WATER FUND</u>	
Water Production and Distribution:	
2 1/2 Ton Regular Cab Truck	80,000
1 1/2 Ton Extended Cab Truck	46,000
1 1 Ton Crew Cab Truck w/ Service Body	67,000
1 Compact Loader	105,000
1 Compact Excavator w/ Trailer & Hammer Attachment	77,500
1 Utility Vehicle	14,175
Well Workover & Repairs	250,000
Plant Repairs & Painting	150,000
Chlorine Scales	50,000
Hydrant Cleaning & Painting	65,000
Total Water Fund	<u>904,675</u>
<u>EVENT CENTER FUND</u>	
Tables	40,000
Coliseum Concession Coolers	25,000
Refinish Basketball Court	30,000
Refinish Buccaneer Wood Floor	20,000
IT Networking Equipment Replacement	40,000
Total Civic Center Fund	<u>155,000</u>
<u>GOLF COURSE FUND</u>	
Restaurant Equipment	15,000
Total Golf Course Fund	<u>15,000</u>
 TOTAL ENTERPRISE FUNDS	 <u>\$ 1,611,775</u>
 TOTAL ALL FUNDS	 <u>\$ 7,045,730</u>

BUDGETED
PERSONNEL
AND
POSITION TOTALS

CITY OF LAKE CHARLES FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

SUMMARY BUDGETED PERSONNEL AND POSITION TOTALS ALL DEPARTMENTS AND FUNDS

	BUDGETED 2016-2017		BUDGETED 2017-2018		BUDGETED 2018-2019		BUDGETED 2019-2020		BUDGETED 2020-2021		BUDGETED 2021-2022		BUDGETED 2022-2023		BUDGETED 2023-2024		BUDGETED 2024-2025		PROPOSED 2025-2026	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
GENERAL FUND																				
GENERAL GOVERNMENT																				
Mayor's Office	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0
City Council	1	8	1	8	1	8	1	7	1	7	1	7	1	7	1	7	1	7	1	7
City Marshal	12	0	12	0	12	0	12	0	12	0	12	0	12	0	12	0	13	0	14	0
City Court	16	2	16	2	16	2	16	2	16	2	16	2	16	2	16	2	16	2	16	2
Legal Services	6	3	6	3	6	3	7	2	7	2	7	2	7	2	7	2	7	2	7	2
General Government	40	13	40	13	40	13	41	11	41	11	41	11	41	11	41	11	42	11	43	11
FINANCE																				
Administration Services	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	2	0
Accounting	10	0	10	0	10	0	10	0	10	0	10	0	10	0	11	0	11	0	12	0
Purchasing	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0
Finance	18	0	18	0	18	0	18	0	18	0	18	0	18	0	19	0	19	0	19	0
HUMAN RESOURCES	4	0	4	0	4	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1
FIRE	182	0	182	0	182	0	182	0	182	0	182	0	182	0	182	0	182	0	182	0
POLICE	187	0	187	0	188	0	188	0	188	0	188	0	188	0	188	0	188	0	188	0
PUBLIC WORKS																				
Administration	14	0	14	0	11	0	11	0	11	0	10	0	12	1	12	1	12	1	12	1
Streets	25	3	25	3	25	3	25	3	25	3	25	3	25	3	25	3	25	2	25	2
Recycling/Trash Collection	29	9	29	9	29	9	29	9	29	9	29	9	28	9	28	9	28	8	28	8
Solid Waste - General	14	0	14	0	14	0	14	0	14	0	14	0	14	0	14	0	14	0	14	0
Vehicle Maintenance	24	0	24	0	24	0	24	0	24	0	24	0	24	0	24	0	24	1	24	1
Building Maintenance	13	0	13	0	13	0	13	0	13	0	13	0	14	0	14	0	14	1	14	1
Communication & Traffic	8	0	8	0	8	0	8	0	8	0	8	0	8	0	9	0	10	1	10	1
Grounds Maintenance	30	5	30	5	30	5	30	5	30	5	30	5	30	4	30	4	30	4	30	3
Engineering	0	0	0	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0
Public Works	157	17	157	17	157	17	157	17	157	17	156	17	158	17	159	17	160	18	160	17
PLANNING & DEVELOPMENT																				
Planning Administration	5	0	5	0	5	0	5	0	5	0	6	0	6	0	8	0	9	0	9	0
Permit Center	13	4	13	4	14	4	14	4	16	3	19	3	19	3	19	3	18	3	18	3
Downtown Development	2	0	2	0	2	0	2	0	2	0	2	0	2	0	0	0	0	0	0	0
Planning & Development	20	4	20	4	21	4	21	4	23	3	27	3	27	3	27	3	27	3	27	3

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

CITY OF LAKE CHARLES FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

SUMMARY BUDGETED PERSONNEL AND POSITION TOTALS ALL DEPARTMENTS AND FUNDS

GENERAL FUND CONTINUED GENERAL SERVICES	BUDGETED 2016-2017		BUDGETED 2017-2018		BUDGETED 2018-2019		BUDGETED 2019-2020		BUDGETED 2020-2021		BUDGETED 2021-2022		BUDGETED 2022-2023		BUDGETED 2023-2024		BUDGETED 2024-2025		PROPOSED 2025-2026	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
	20	5	20	5	20	6	20	6	20	6	20	6	20	8	20	7	20	9	21	10
Administration	6	0	6	0	6	1	6	1	6	1	6	1	6	2	6	1	6	1	6	1
Building Services	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	5	3	6
Printing Services	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0
Information Systems	4	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1
Downtown Dev. District	0	1	0	1	0	1	0	1	0	1	0	1	0	2	0	2	0	2	0	2
Community Service Grants	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0	5	0
General Services	20	5	20	5	20	6	20	6	20	6	20	6	20	8	20	7	20	9	21	10
SUBTOTAL-GENERAL FUND	628	39	628	39	630	41	631	39	633	38	636	38	638	40	640	39	642	42	644	42

OTHER FUNDS	BUDGETED 2016-2017		BUDGETED 2017-2018		BUDGETED 2018-2019		BUDGETED 2019-2020		BUDGETED 2020-2021		BUDGETED 2021-2022		BUDGETED 2022-2023		BUDGETED 2023-2024		BUDGETED 2024-2025		PROPOSED 2025-2026	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
	65	1	65	1	68	1	68	1	68	1	68	1	68	1	69	1	69	1	69	1
Wastewater (Public Works)	0	0	0	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0
Wastewater Engineering (Public Works)	37	14	37	14	36	14	32	11	31	11	30	11	29	10	29	10	29	10	30	12
Recreation (Comm. Services)	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1	4	2	4
Recreation (Lakefront/Downtown)	9	0	9	0	7	0	7	0	7	0	7	0	2	0	0	0	0	0	0	0
Police Grants	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	5	0	5	0
Community Development (Planning)	2	0	2	1	2	1	2	1	2	1	2	1	2	1	0	0	0	0	0	0
AmeriCorps Grant (Comm. Services)	19	1	19	1	19	1	19	1	19	1	19	1	19	1	19	1	20	0	20	0
Transit (Public Works)	21	8	21	8	21	8	21	8	21	8	21	8	21	8	21	8	15	0	11	0
Event Center (Comm. Services)	10	6	10	6	10	6	10	6	10	6	10	6	2	0	2	0	2	0	2	0
Golf Course (Comm. Services)	55	7	55	7	55	7	55	7	55	7	55	7	55	7	55	7	56	4	56	4
Water Utility (Public Works)	0	0	0	0	2	0	2	0	2	0	1	0	1	0	1	0	1	0	1	0
Water Engineering (Public Works)	12	0	12	0	12	0	12	0	12	0	12	0	12	0	11	0	11	0	11	0
Water Business Office (Finance)	7	1	7	1	6	1	7	0	7	0	6	0	6	0	6	0	6	0	6	0
Risk Management (General Services)	0	0	0	0	0	1	0	1	0	1	0	1	0	1	0	1	0	1	0	1
Employee Group Ins (General Services)	241	42	241	43	243	44	240	40	239	40	236	40	222	33	218	32	216	20	214	22
SUBTOTAL - OTHER FUNDS	869	81	869	82	873	85	871	79	872	78	872	78	860	73	858	71	858	62	858	64
TOTAL	1497	120	1497	121	1503	126	1501	118	1511	116	1508	116	1500	113	1508	111	1500	102	1502	106

NOTE: Personnel counts exclude temporary and seasonal employees.
FT = Full-time PT = Regular Part-time Positions

**CITY OF LAKE CHARLES
FISCAL YEAR 2025-2026 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

ARPA: American Rescue Plan Act (enacted following COVID-19 pandemic)

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.

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

CDBG-DDR: This is the Community Development Block Grant – Declared Disaster Recovery Program that is a source of federal funds used by the City of Lake Charles for projects such as infrastructure improvements and housing rehabilitation in areas that were impacted by the Hurricane Laura and Hurricane Delta.

CDBG-OCD: This is the Community Development Block Grant – Hometown Revitalization Program and Resilient Communities Infrastructure Programs that is a source of state funds from the Office of Community Development to help aide the City of Lake Charles with projects for infrastructure improvements and home rehabilitation.

**CITY OF LAKE CHARLES
FISCAL YEAR 2025-2026 ANNUAL BUDGET**

GLOSSARY OF TERMS

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.

DHH-DWRLF: Department of Health and Hospitals – Drinking Water Revolving Loan Fund

EMPLOYEE (FRINGE) BENEFITS: Amounts paid on 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.

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)

**CITY OF LAKE CHARLES
FISCAL YEAR 2025-2026 ANNUAL BUDGET**

GLOSSARY OF TERMS

HMGP: Hazard Mitigation Grant Program administered by FEMA to help develop hazard mitigation plans and to rebuild in a way that reduces, or mitigates, future disaster losses

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.

LCDA: Louisiana Local Government Environmental Facilities and Community Development Authority

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.

LDEQ-CWSRF: Louisiana Department of Environmental Quality – Clean Water State Revolving Fund

MERS: Municipal Employees Retirement System

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

MGD: Million gallons per day

MILLAGE: A sum or total number of mills.

MPERS: Municipal Police Employee Retirement System

MSA: Metropolitan Statistical Areas

NHI: Neighborhood Home Incentive

OCD: Louisiana Division of Administration Office of Community Development leads the state's disaster recovery and long-term community resilience planning efforts.

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.

**CITY OF LAKE CHARLES
FISCAL YEAR 2025-2026 ANNUAL BUDGET**

GLOSSARY OF TERMS

REVENUES: An item or source of income

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

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

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

WC: Workmen's Compensation

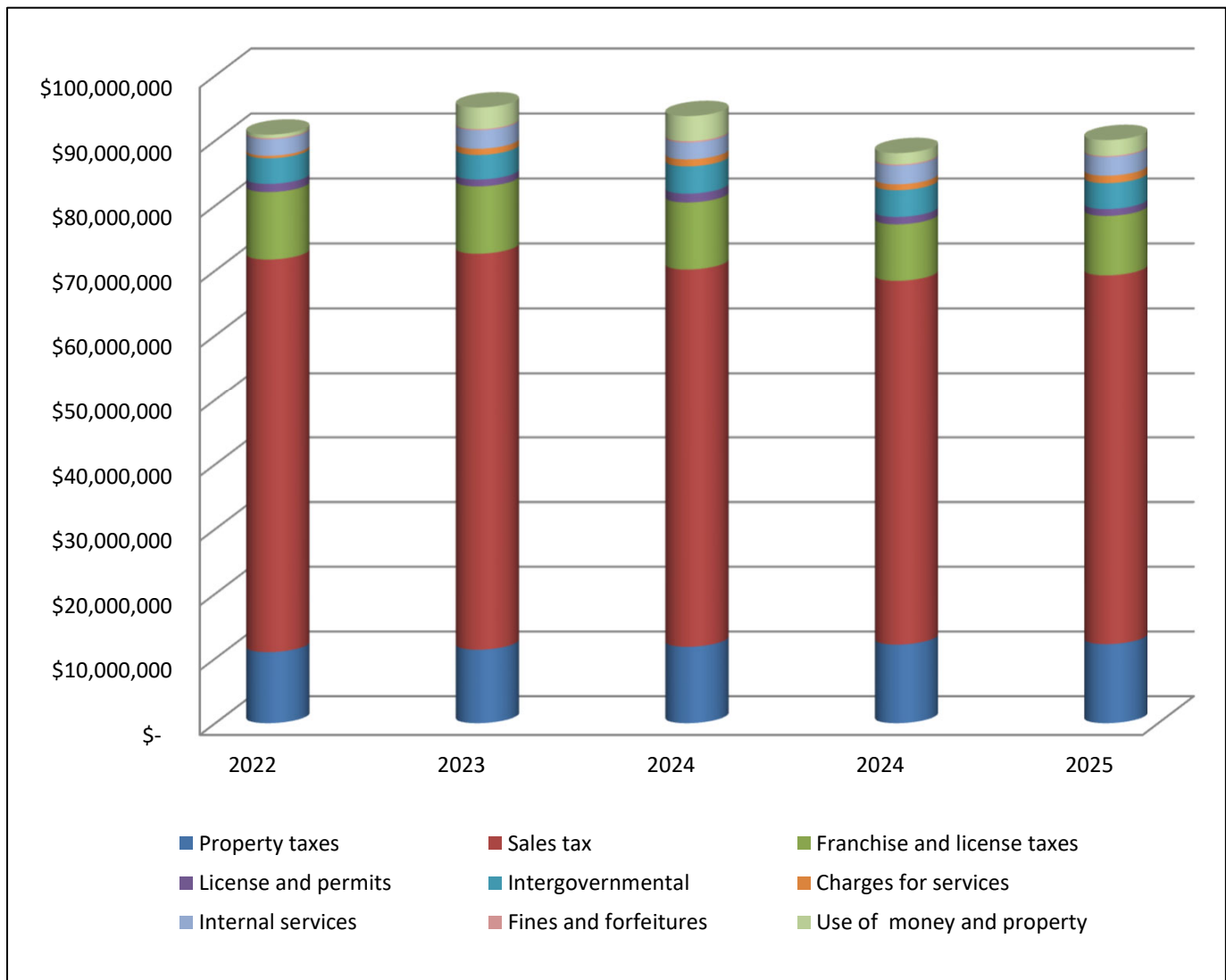
MISCELLANEOUS STATISTICS

CITY OF LAKE CHARLES

FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

GENERAL FUND REVENUE COMPARISON

Revenue	Actual Fiscal Year 2021-2022	Actual Fiscal Year 2022-2023	Actual Fiscal Year 2023-2024	Adopted Budget 2024-2025	Budget 2025-2026
Property taxes	\$ 10,981,187	\$ 11,353,325	\$ 11,806,394	\$ 12,141,084	\$ 12,214,927
Sales tax	60,718,280	61,240,201	58,352,741	56,278,625	57,045,625
Franchise and license taxes	10,379,577	10,357,153	10,319,264	8,695,000	9,150,000
License and permits	1,261,640	1,068,655	1,364,739	1,136,000	1,058,450
Intergovernmental	3,940,861	3,777,515	4,198,360	4,111,800	3,981,010
Charges for services	385,501	948,195	1,070,609	922,250	1,152,950
Internal services	2,536,520	2,853,589	2,596,818	2,870,000	2,870,000
Fines and forfeitures	183,659	167,577	215,195	179,500	175,000
Use of money and property	527,295	3,329,186	3,848,968	1,740,500	2,436,500
Total operating revenues	<u>\$ 90,914,520</u>	<u>\$ 95,095,396</u>	<u>\$ 93,773,088</u>	<u>\$ 88,074,759</u>	<u>\$ 90,084,462</u>

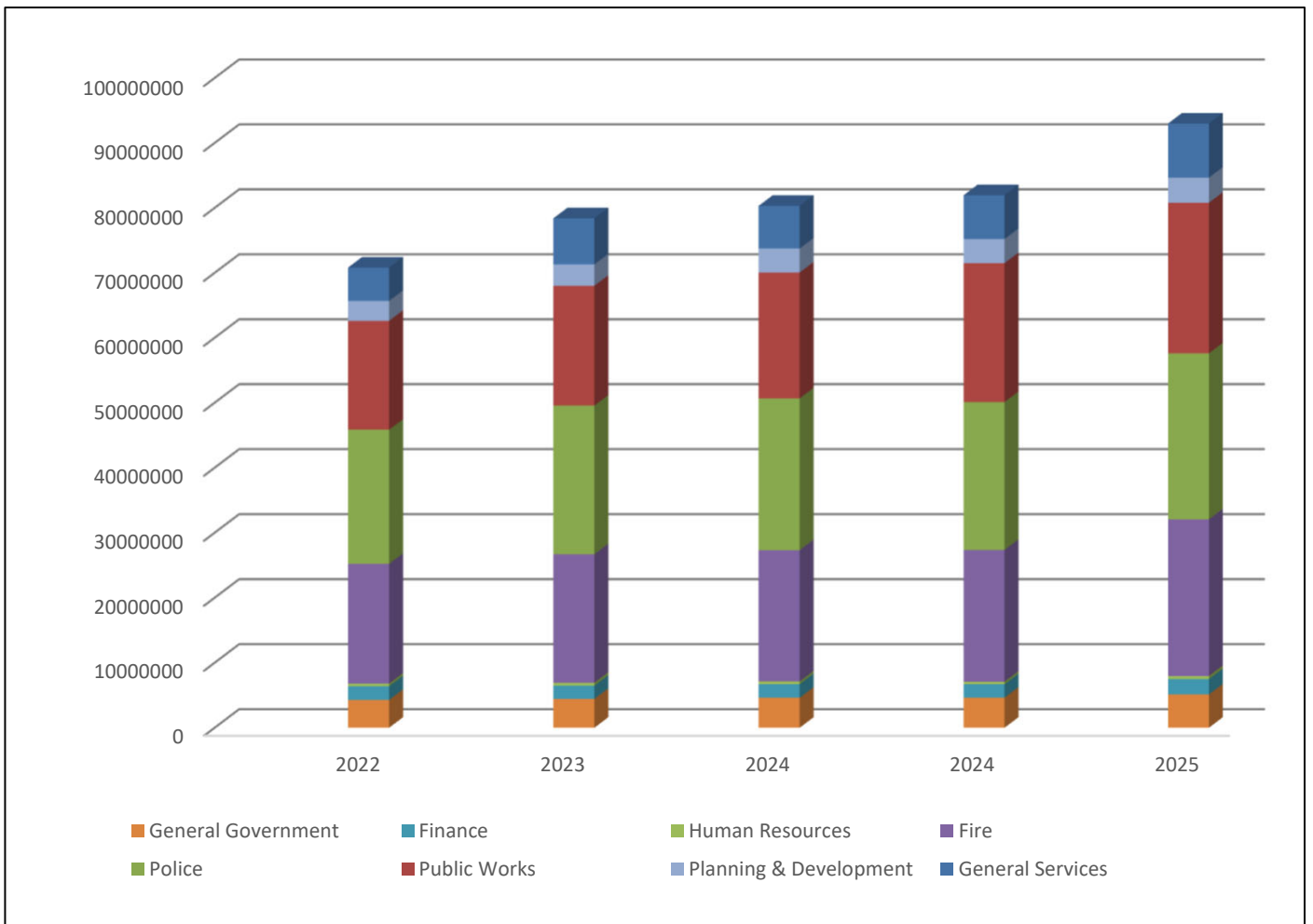


CITY OF LAKE CHARLES

FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

GENERAL FUND EXPENDITURE COMPARISON BY DEPARTMENT

Department	Actual Fiscal Year 2021-2022	Actual Fiscal Year 2022-2023	Actual Fiscal Year 2023-2024	Projected Results EOY 2024-2025	Budget 2025-2026
General Government	\$ 4,285,353	\$ 4,448,098	\$ 4,612,065	\$ 4,635,108	\$ 5,118,234
Finance	2,101,585	2,032,467	2,101,748	2,055,970	2,361,947
Human Resources	418,596	440,786	414,400	396,808	488,040
Fire	18,407,910	19,766,223	20,193,512	20,270,329	24,090,776
Police	20,635,906	22,864,809	23,353,401	22,745,969	25,546,136
Public Works	16,767,841	18,461,923	19,385,306	21,401,500	23,187,889
Planning & Development	3,055,758	3,287,956	3,686,659	3,701,617	3,865,024
General Services	5,140,752	7,090,404	6,565,956	6,746,953	8,332,458
Operating expenses	70,813,701	78,392,665	80,313,047	81,954,254	92,990,504
Transfers * not included below	10,461,394	9,040,391	7,772,761	16,138,109	8,048,887
Total expenditures	<u>\$ 81,275,095</u>	<u>\$ 87,433,056</u>	<u>\$ 88,085,808</u>	<u>\$ 98,092,363</u>	<u>\$ 101,039,391</u>

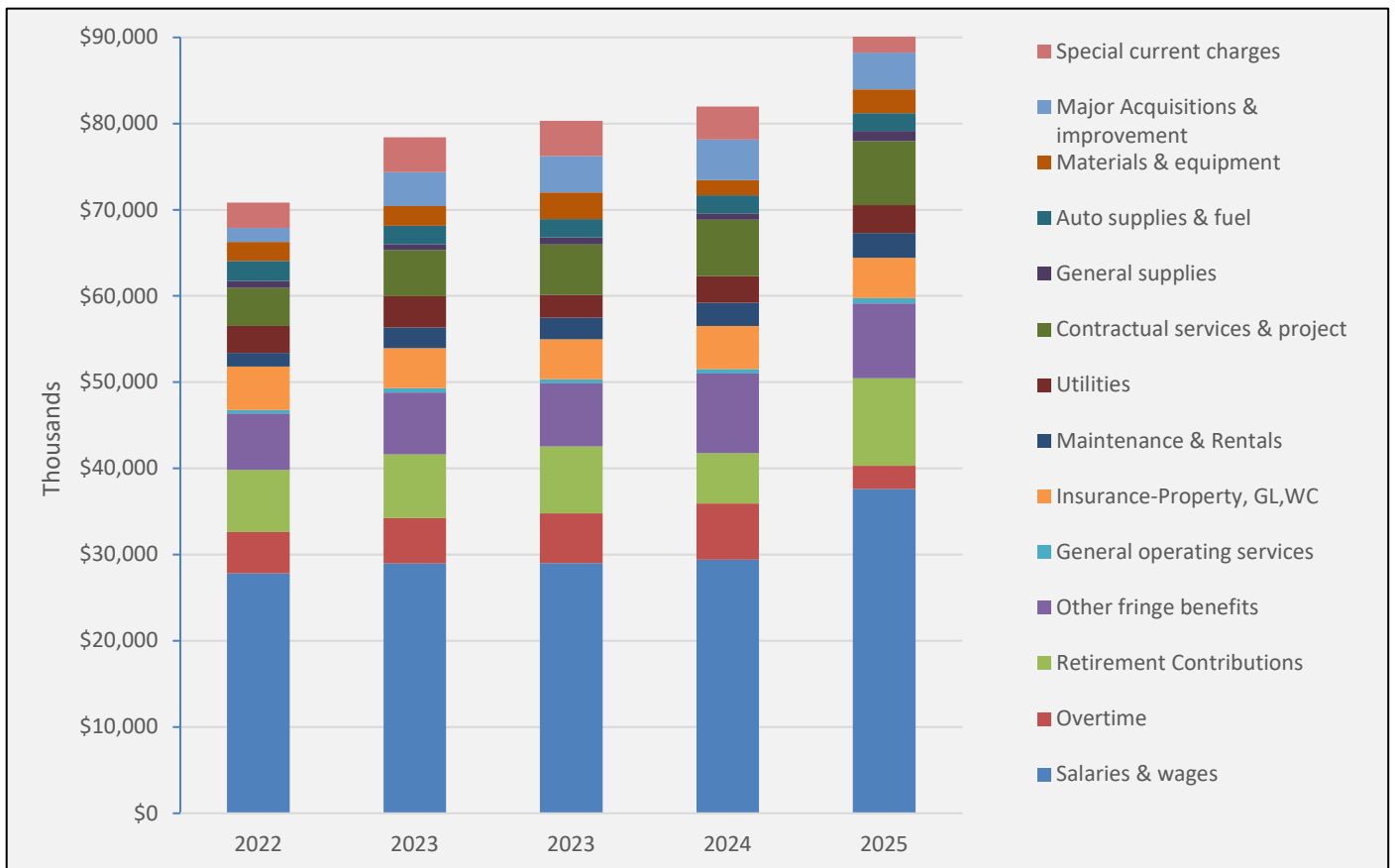


CITY OF LAKE CHARLES

FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

GENERAL FUND EXPENDITURE COMPARISON BY CATEGORY

Expenditure Category	Actual Fiscal Year 2021-2022	Actual Fiscal Year 2022-2023	Actual Fiscal Year 2023-2024	Projected Results EOY 2024-2025	Budget 2025-2026
Salaries & wages	\$ 27,846,011	\$ 28,955,533	\$ 29,016,885	\$ 29,430,625	\$ 37,625,020
Overtime	4,755,483	5,293,563	5,776,235	6,494,165	2,669,450
Retirement Contributions	7,233,453	7,385,763	7,743,682	5,860,214	10,149,120
Other fringe benefits	6,548,990	7,156,116	7,324,350	9,233,090	8,676,580
General operating services	376,141	504,953	465,024	505,442	650,935
Insurance-Property, GL,WC	5,034,854	4,664,669	4,647,865	4,978,768	4,671,396
Maintenance & Rentals	1,589,890	2,378,137	2,498,992	2,697,409	2,841,851
Utilities	3,134,330	3,646,235	2,652,855	3,100,267	3,264,875
Contractual services & project	4,403,344	5,309,244	5,848,735	6,541,614	7,419,699
General supplies	819,672	719,055	796,837	735,317	1,177,158
Auto supplies & fuel	2,333,191	2,119,257	2,141,402	2,086,942	2,071,925
Materials & equipment	2,181,337	2,305,101	3,109,340	1,764,114	2,733,112
Major Acquisitions & improvement	1,631,467	3,909,088	4,203,609	4,711,664	4,260,322
Special current charges	2,925,538	4,045,952	4,087,236	3,814,623	4,779,061
Operating expenses	70,813,701	78,392,666	80,313,047	81,954,253	92,990,504
Transfers * not included below	10,461,394	9,040,391	9,040,391	16,138,109	8,048,887
Total expenditures	<u>\$ 81,275,095</u>	<u>\$ 87,433,057</u>	<u>\$ 89,353,438</u>	<u>\$ 98,092,362</u>	<u>\$ 101,039,391</u>

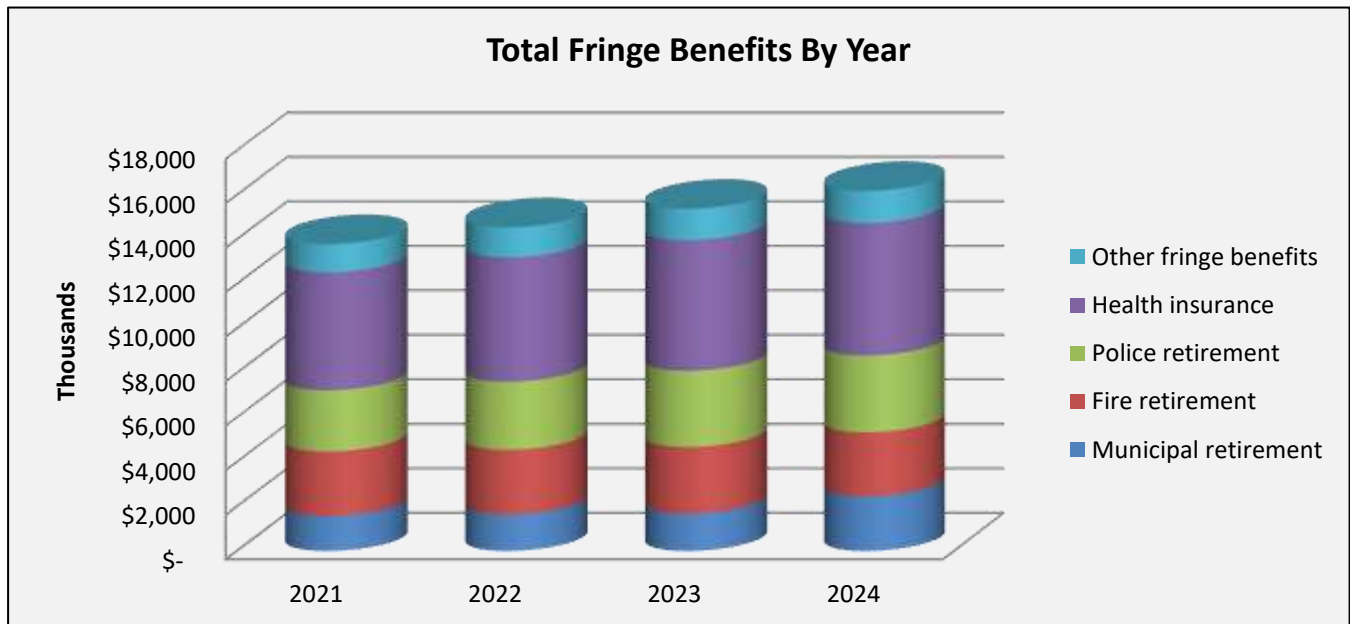
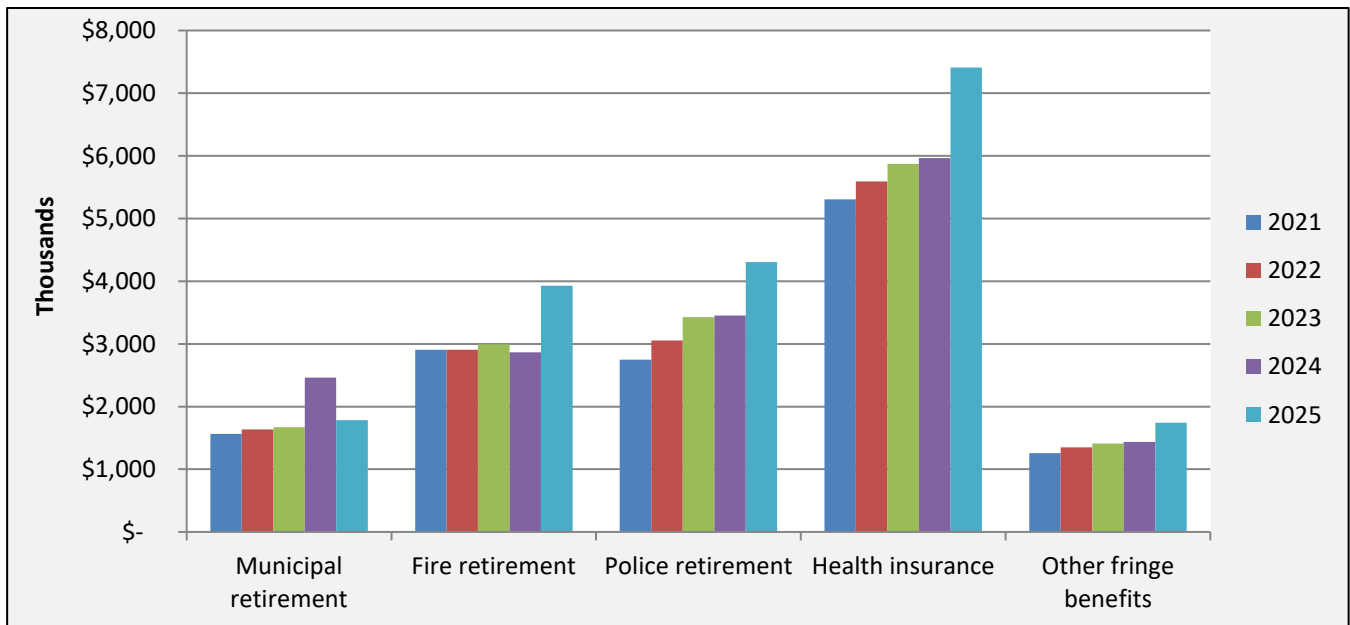


CITY OF LAKE CHARLES

FISCAL YEAR 2025- 2026 ANNUAL BUDGET

GENERAL FUND EXPENDITURE FRINGE BENEFIT COSTS

Fringe Benefits	Actual	Actual	Actual	Projected	
	Fiscal Year	Fiscal Year	Fiscal Year	EOY Results	Budget
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Municipal retirement	\$ 1,563,087	\$ 1,636,800	\$ 1,672,082	\$ 2,460,339	\$ 1,786,000
Fire retirement	2,905,205	2,907,517	2,996,047	2,864,513	3,929,500
Police retirement	2,750,324	3,054,564	3,424,922	3,452,225	4,305,000
Health insurance	5,304,850	5,592,279	5,872,927	5,964,797	7,407,700
Other fringe benefits	1,258,977	1,350,728	1,409,344	1,436,332	1,742,150
Total fringe benefit costs	\$ 13,782,443	\$ 14,541,888	\$ 15,375,322	\$ 16,178,205	\$ 19,397,355



CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

CITY OF LAKE CHARLES, LOUISIANA
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)
(amounts expressed in thousands)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Governmental Activities				
Net investment in capital assets	\$ 243,940	\$ 259,977	\$ 294,028	\$ 307,134
Restricted	24,596	31,273	33,409	32,950
Unrestricted	72,792	77,180	61,863	68,648
Total governmental activities net position	<u>\$ 341,328</u>	<u>\$ 368,430</u>	<u>\$ 389,300</u>	<u>\$ 408,732</u>
Business-Type activities				
Net investment in capital assets	\$ 69,095	\$ 68,622	\$ 69,202	\$ 73,313
Unrestricted	22,049	24,166	25,356	23,833
Total business-type activities net position	<u>\$ 91,144</u>	<u>\$ 92,788</u>	<u>\$ 94,558</u>	<u>\$ 97,146</u>
Primary Government				
Net investment in capital assets	\$ 313,035	\$ 328,599	\$ 363,230	\$ 380,447
Restricted	24,596	31,273	33,409	32,950
Unrestricted	94,841	101,346	87,219	92,481
Total net position	<u>\$ 432,472</u>	<u>\$ 461,218</u>	<u>\$ 483,858</u>	<u>\$ 505,878</u>

* GASB 68 adopted in 2015

* GASB 87 adopted in 2022

* GASB 96 adopted in 2023

**CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET**

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 313,647	\$ 325,072	\$ 342,958	\$ 350,311	\$ 376,158	\$ 403,813
34,219	34,961	30,666	41,725	42,274	40,654
78,046	76,891	134,080	153,415	175,399	176,034
<u>\$ 425,912</u>	<u>\$ 436,924</u>	<u>\$ 507,704</u>	<u>\$ 545,451</u>	<u>\$ 593,831</u>	<u>\$ 620,501</u>
\$ 73,788	\$ 76,941	\$ 79,624	\$ 97,153	\$ 114,347	\$ 140,102
25,554	24,065	21,720	31,960	27,482	13,520
<u>\$ 99,342</u>	<u>\$ 101,006</u>	<u>\$ 101,344</u>	<u>\$ 129,113</u>	<u>\$ 141,829</u>	<u>\$ 153,622</u>
\$ 387,435	\$ 402,013	\$ 422,582	\$ 447,464	\$ 490,505	\$ 543,915
34,219	34,961	30,666	41,725	42,274	40,654
103,600	100,956	155,800	185,375	202,881	189,554
<u>\$ 525,254</u>	<u>\$ 537,930</u>	<u>\$ 609,048</u>	<u>\$ 674,564</u>	<u>\$ 735,660</u>	<u>\$ 774,123</u>

CITY OF LAKE CHARLES, LOUISIANA

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Expenses										
Governmental activities:										
General government	\$ 5,316,267	\$ 5,612,894	\$ 5,812,852	\$ 6,062,340	\$ 6,585,196	\$ 6,834,478	\$ 6,403,592	\$ 7,190,498	\$ 7,121,487	\$ 7,204,289
Public safety	33,401,455	36,589,474	37,722,822	38,772,282	42,491,635	47,227,209	37,981,928	46,157,158	44,856,154	48,775,886
Public works	32,980,130	34,279,219	42,253,530	42,804,319	44,160,415	83,647,950	113,640,107	53,422,925	48,970,447	52,005,430
Planning and development	2,672,381	2,521,348	2,656,677	2,820,828	3,291,552	2,808,734	2,881,961	3,995,469	11,052,094	8,316,260
General services	6,021,391	5,838,645	6,507,033	6,875,525	6,558,381	8,397,663	8,467,245	9,527,617	15,193,674	12,563,648
Community services	6,668,047	7,191,241	6,158,706	7,110,893	7,519,692	13,132,656	8,005,324	11,109,236	12,827,668	15,232,807
Interest in long-term debt	3,138,628	2,703,865	3,149,772	2,054,636	1,864,766	1,591,346	1,406,245	1,284,127	1,159,064	898,638
Total governmental activities	90,198,299	94,736,686	104,261,392	106,500,823	112,471,637	163,640,036	178,786,402	132,687,030	141,180,588	144,996,958
Business-type activities										
Event center	3,365,531	3,949,094	3,788,824	3,899,346	3,913,590	3,333,299	4,061,374	3,985,423	4,682,599	5,327,616
Golf course	1,648,783	1,680,137	1,718,210	1,873,811	1,815,144	2,844,809	1,538,622	3,529,971	2,383,458	2,587,830
Transit	2,917,813	3,066,511	3,361,381	3,655,630	3,896,717	4,234,999	3,816,851	4,482,088	4,366,206	4,266,205
Water	9,890,095	10,173,955	10,845,330	11,206,906	12,074,665	12,061,138	11,262,743	14,943,823	15,998,277	16,580,225
Total business-type activities	17,822,222	18,869,697	19,713,745	20,635,693	21,700,116	22,474,245	20,679,590	26,941,305	27,430,540	28,761,876
Total primary government	\$ 108,020,521	\$ 113,606,383	\$ 123,975,137	\$ 127,136,516	\$ 134,171,753	\$ 186,114,281	\$ 199,465,992	\$ 159,628,335	\$ 168,611,128	\$ 173,758,834
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 5,730,156	\$ 5,997,403	\$ 6,195,338	\$ 6,469,760	\$ 6,490,449	\$ 6,512,956	\$ 6,849,965	\$ 6,966,608	\$ 7,546,837	\$ 7,414,737
Public works	13,459,995	13,438,315	13,486,598	14,110,034	13,476,408	12,793,705	10,604,922	10,734,411	12,650,041	13,003,042
Other activities	744,123	751,477	753,544	847,379	950,164	603,456	248,435	591,289	1,277,114	1,497,815
Operating grants and contributions	4,675,984	4,002,036	5,142,923	4,522,002	5,011,047	51,496,877	108,912,925	39,782,132	25,420,152	12,215,074
Capital grants and contributions	5,516,540	8,346,684	4,838,875	2,408,146	6,019,529	12,491,015	14,267,362	19,755,714	12,196,903	24,648,360
Total govmtl activity prgrm	30,126,798	32,535,915	30,417,278	28,357,321	31,947,597	83,898,009	140,883,609	77,830,154	59,091,047	58,779,028
Business-type activities:										
Charges for services:										
Event center	1,000,078	1,138,735	971,360	1,033,378	1,021,589	513,434	194,362	625,188	888,060	1,028,059
Golf course	1,012,359	992,086	903,040	988,757	845,364	591,013	11,785	5,132,789	1,316,673	1,551,826
Transit	184,332	189,931	191,826	187,114	190,815	193,154	138,418	197,064	210,019	227,383
Water	12,687,985	12,300,282	13,215,887	13,802,115	13,138,924	12,790,717	11,740,967	12,553,097	14,066,333	16,113,886
Operating grants and contributions	2,303,705	2,834,655	2,751,946	3,043,540	3,103,043	4,168,748	5,138,737	4,011,641	3,996,656	3,456,432
Capital grants and contributions	801,268	266,752	261,931	982,009	179,704	1,819,470	2,680,279	11,220,260	3,672,784	7,061,588
Total busnss-type prgrm revens	17,989,727	17,722,441	18,295,990	20,036,913	18,479,439	20,076,536	19,904,548	33,740,039	24,150,525	29,439,174
Total primary government program	\$ 48,116,525	\$ 50,258,356	\$ 48,713,268	\$ 48,394,234	\$ 50,427,036	\$ 103,974,545	\$ 160,788,157	\$ 111,570,193	\$ 83,241,572	\$ 88,218,202

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Net (expense)/revenue										
Governmental activities	\$ (60,071,501)	\$ (62,200,771)	\$ (73,844,114)	\$ (78,143,502)	\$ (80,524,040)	\$ (79,742,027)	\$ (37,902,793)	\$ (54,856,876)	\$ (82,089,541)	\$ (86,217,930)
Business-type activities	167,505	(1,147,256)	(1,417,755)	(598,780)	(3,220,677)	(2,397,709)	(775,042)	6,798,734	(3,280,015)	677,298
Total primary government net expenses	\$ (59,903,996)	\$ (63,348,027)	\$ (75,261,869)	\$ (78,742,282)	\$ (83,744,717)	\$ (82,139,736)	\$ (38,677,835)	\$ (48,058,142)	\$ (85,369,556)	\$ (85,540,632)

General Revenues and Other Changes in Net Assets
Governmental activities

Taxes										
Property taxes	\$ 9,163,826	\$ 10,217,089	\$ 10,616,469	\$ 10,862,457	\$ 11,246,318	\$ 11,660,793	\$ 10,742,317	\$ 12,375,356	\$ 13,310,273	\$ 13,310,273
Sales taxes	54,786,123	60,570,243	64,596,373	67,840,226	67,169,609	63,188,793	82,759,394	79,929,417	77,021,832	77,021,832
Franchise taxes	5,736,856	5,472,965	5,722,675	5,878,166	5,801,232	5,350,971	5,237,424	6,694,990	6,449,332	6,449,332
Riverboat taxes	11,054,210	10,799,768	10,657,944	10,735,679	11,045,968	9,413,068	7,844,826	10,850,808	11,768,182	11,768,182
Grants and contributions not restricted to specific programs	180,867	194,470	227,691	230,435	238,919	219,227	206,307	160,856	124,466	124,466
Interest and investment earnings	965,038	834,331	1,162,105	2,206,510	4,569,271	2,157,325	624,185	1,054,921	11,135,678	11,135,678
Miscellaneous	4,722,125	3,730,355	4,666,850	2,425,142	2,310,815	2,468,193	2,301,588	2,251,704	23,149,586	2,975,265
Gain (loss) on sales of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers	(2,348,768)	(2,515,786)	(2,935,905)	(2,757,752)	(4,677,725)	(3,704,830)	(1,033,408)	(20,710,098)	(9,896,923)	(9,896,923)
Total governmental activities	84,260,277	89,303,435	94,714,202	97,420,863	97,704,407	90,753,540	108,682,633	92,607,954	133,062,426	112,888,105

Business-type activities:

Grants and contributions not restricted to specific programs	-	-	-	-	-	-	-	-	-	-
Interest and investment earnings	227,141	133,929	251,993	405,633	738,783	357,382	79,068	260,444	1,218,339	1,218,339
Miscellaneous	113,376	141,451	-	-	-	-	-	-	-	-
Gain (loss) on sales of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers	2,348,768	2,515,786	2,935,905	2,757,752	4,677,725	3,704,830	1,033,408	20,710,098	9,896,923	9,896,923
Total business type activities	2,689,285	2,791,166	3,187,898	3,163,385	5,416,508	4,062,212	1,112,476	20,970,542	11,115,262	11,115,262
Total primary government	\$ 86,949,562	\$ 92,094,601	\$ 97,902,100	\$ 100,584,248	\$ 103,120,915	\$ 94,815,752	\$ 109,795,109	\$ 113,578,496	\$ 144,177,688	\$ 124,003,367

Change in Net Assets

Governmental activities	\$ 24,188,776	\$ 27,102,664	\$ 20,870,088	\$ 19,277,361	\$ 17,180,367	\$ 11,011,513	\$ 70,779,840	\$ 37,751,078	\$ 50,972,885	\$ 26,670,175
Business-type activities	2,856,790	1,643,910	1,770,143	2,564,605	2,195,831	1,664,503	337,434	27,769,276	7,835,247	11,792,560
Total primary government	\$ 27,045,566	\$ 28,746,574	\$ 22,640,231	\$ 21,841,966	\$ 19,376,198	\$ 12,676,016	\$ 71,117,274	\$ 65,520,354	\$ 58,808,132	\$ 38,462,735

CITY OF LAKE CHARLES, LOUISIANA
Governmental Activities Tax and Other Revenues by Source
Last Ten Fiscal Years
(acrnal basis of accounting)

Fiscal Year	Property Tax	One Percent Sales Tax (1965)	* Additional One Percent Sales Tax (1987)	Employee's Pay Quarter cent Sales Tax (1995)	One-Quarter Cent Sales Tax Debt Reserve Fund (2016)	TIF/District One Percent Sales Tax (2018)	Riverboat Gaming Tax	Electric Utility Franchise	Gas Utility Franchise	Cable Television Franchise	Communication Utility Franchise	Charges for Services User Fees Wastewater
2015	9,163,826	24,233,672	24,233,672	6,058,418	-	-	11,054,210	4,339,524	420,979	976,353	-	13,323,763
2016	10,217,089	24,759,696	24,759,696	6,189,924	4,571,836	-	10,799,768	4,098,903	360,464	1,013,598	-	13,281,720
2017	10,616,469	25,695,368	25,695,368	6,423,849	6,372,113	-	10,657,944	4,295,722	406,840	1,020,114	-	13,221,450
2018	10,862,457	26,833,765	26,833,765	6,708,442	6,635,894	1,213	10,735,679	4,378,367	483,545	1,016,254	-	13,771,766
2019	11,246,319	26,711,079	26,711,079	6,677,655	6,619,849	48,461	11,045,969	4,306,206	478,226	1,016,801	-	12,667,693
2020	11,660,793	25,125,185	25,125,185	6,238,871	6,212,813	70,875	9,413,068	4,092,816	423,927	834,228	-	12,554,335
2021	10,742,317	32,801,002	32,801,002	8,200,244	8,198,239	168,171	7,844,826	4,243,419	418,240	575,764	-	10,547,714
2022	12,375,356	31,665,960	31,665,960	7,916,490	7,914,892	337,594	10,850,808	5,524,440	546,199	624,352	-	10,478,119
2023	12,796,055	31,995,079	31,995,079	7,998,770	7,851,618	332,572	12,179,035	5,259,521	557,169	536,016	48,787	12,337,939
2024	13,310,273	30,433,295	30,433,295	7,608,325	7,604,184	393,918	11,768,182	4,829,813	522,977	476,315	620,228	12,642,882

* Sales tax levy above dedicates 28 percent of collections to Capital Projects of which 60 percent can be used for debt service

Notes: The City, through a Cooperative Endavor Agreement with the Calcasieu Parish Policy Jury, pool gaming revenues received on a parish-wide basis.
Golden Nugget Casino opened in December 2014.
2013 property tax revenues reflect the reassessment of property in 2012.
2017 property tax revenues reflect the reassessment of property in 2016.
2016 15 year quarter cent sales tax began January 2016

Monthly Sales Tax Receipts 28% Dedicated to Capital Projects (included in above)

Collection Month	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
November	\$ 529,736	\$ 533,012	\$ 544,564	\$ 595,135	\$ 597,575	\$ 528,901	\$ 668,223	\$ 715,232	\$ 749,113	\$ 658,658
December	\$ 541,692	\$ 533,725	\$ 564,660	\$ 560,185	\$ 478,637	\$ 663,989	\$ 801,000	\$ 721,074	\$ 692,796	\$ 644,494
January	\$ 702,020	\$ 694,329	\$ 730,672	\$ 763,506	\$ 895,304	\$ 761,692	\$ 946,096	\$ 935,561	\$ 865,464	\$ 850,588
February	\$ 500,766	\$ 512,445	\$ 527,052	\$ 550,737	\$ 526,049	\$ 533,912	\$ 663,428	\$ 673,118	\$ 646,271	\$ 646,812
March	\$ 514,014	\$ 519,495	\$ 520,045	\$ 563,037	\$ 559,319	\$ 515,864	\$ 630,315	\$ 654,324	\$ 624,411	\$ 709,504
April	\$ 617,823	\$ 652,316	\$ 665,259	\$ 690,882	\$ 665,263	\$ 550,828	\$ 856,449	\$ 839,646	\$ 1,237,708	\$ 734,699
May	\$ 540,169	\$ 548,264	\$ 591,265	\$ 599,185	\$ 587,399	\$ 489,569	\$ 751,264	\$ 720,486	\$ 633,556	\$ 689,554
June	\$ 547,963	\$ 565,631	\$ 597,337	\$ 640,612	\$ 599,129	\$ 596,499	\$ 720,668	\$ 712,807	\$ 661,264	\$ 718,576
July	\$ 598,577	\$ 611,634	\$ 686,415	\$ 682,222	\$ 667,495	\$ 650,386	\$ 848,946	\$ 714,332	\$ 708,720	\$ 708,106
August	\$ 577,527	\$ 615,009	\$ 571,248	\$ 633,452	\$ 615,983	\$ 429,252	\$ 786,718	\$ 738,723	\$ 727,841	\$ 757,360
September	\$ 549,074	\$ 557,614	\$ 583,584	\$ 603,781	\$ 646,318	\$ 684,585	\$ 721,577	\$ 685,318	\$ 677,390	\$ 698,647
October	\$ 566,067	\$ 590,743	\$ 612,602	\$ 630,722	\$ 640,632	\$ 629,567	\$ 789,596	\$ 755,846	\$ 734,089	\$ 704,325
Total	\$ 6,785,428	\$ 6,932,717	\$ 7,194,703	\$ 7,513,456	\$ 7,479,103	\$ 7,035,051	\$ 9,184,280	\$ 8,866,467	\$ 8,958,622	\$ 8,521,323

CITY OF LAKE CHARLES, LOUISIANA

Fund Balances of Governmental Funds

Last Ten Fiscal Years

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
Nonspendable	621,486	666,530	684,120	568,580	629,864	836,789	457,128	338,333	392,371	576,041
Committed	2,413,358	2,061,843	3,561,194	4,145,634	3,472,701	5,996,241	4,485,828	10,979,642	10,935,331	11,368,534
Unassigned	28,338,533	27,297,165	30,764,493	35,078,544	32,989,637	23,524,122	32,905,185	36,169,590	43,822,202	39,445,584
Total General Fund	31,373,377	30,025,538	35,009,807	39,792,758	37,092,202	30,357,152	37,848,141	47,487,565	55,149,904	51,390,159
All other governmental funds										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Nonspendable	46,917	48,896	62,165	151,535	150,775	171,635	155,179	137,354	141,389	58,686
Restricted	24,595,560	31,272,991	33,409,232	32,950,498	34,219,348	34,961,022	30,665,638	41,725,259	42,273,906	40,653,935
Committed	65,108,250	72,116,986	55,063,188	56,953,479	72,725,077	78,562,670	128,925,381	141,393,669	130,868,423	131,521,377
Assigned	13,392,519	9,851,745	8,994,330	8,681,868	9,033,669	10,343,038	4,872,942	5,889,695	7,414,785	8,260,033
Total all other governmental funds	103,143,246	113,290,618	97,528,915	98,737,380	116,128,869	124,038,365	164,619,140	189,145,977	180,698,503	180,494,031
Total all governmental funds	\$ 134,516,623	\$ 143,316,156	\$ 132,538,722	\$ 138,530,138	\$ 153,221,071	\$ 154,395,517	\$ 202,467,281	\$ 236,633,542	\$ 235,848,407	\$ 231,884,190

* Note GASB 54 adopted in 2011.

* GASB 68 adopted in 2015

* GASB 75 adopted in 2018

* GASB 87 adopted in 2022

* GASB 96 adopted in 2023

CITY OF LAKE CHARLES, LOUISIANA

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues:										
Taxes	\$ 77,964,674	\$ 81,278,866	\$ 88,826,340	\$ 92,009,560	\$ 92,611,008	\$ 87,324,814	\$ 103,990,347	\$ 106,383,490	\$ 109,077,288	\$ 105,391,960
Licenses and permits	6,657,120	9,940,761	6,597,424	6,963,073	6,809,618	6,244,424	6,937,495	7,956,630	7,470,149	7,814,071
Intergovernmental	10,364,017	12,965,781	10,603,497	7,114,980	11,028,912	46,030,080	75,791,591	54,128,050	36,232,146	29,154,122
Charges for services	16,016,725	16,050,508	16,286,940	16,766,116	16,296,708	16,715,346	13,180,823	13,573,787	17,306,981	17,169,234
Fines and forfeitures	195,139	186,042	301,103	275,630	242,223	195,363	231,726	183,659	167,577	215,196
Miscellaneous	3,064,934	1,632,574	2,154,234	3,739,329	5,309,737	10,436,272	46,431,644	2,200,771	10,325,574	10,849,664
Total revenues	114,262,609	122,054,532	124,769,538	126,868,688	132,298,206	166,946,299	246,563,626	184,426,387	180,579,715	170,594,247
Expenditures:										
Current operating:										
General government	3,016,207	3,059,233	3,204,360	3,436,047	3,529,417	3,812,868	3,935,483	4,351,665	4,456,845	4,613,554
Finance	1,610,407	1,739,594	1,714,273	1,757,188	1,875,037	1,994,370	1,962,068	2,101,585	2,032,467	2,102,056
Human Resources	367,152	374,721	397,613	390,668	416,168	432,246	398,711	424,474	440,786	414,402
Fire	14,493,469	14,938,379	15,870,091	16,619,281	17,278,379	18,908,742	19,723,560	20,794,899	20,752,791	20,331,730
Police	18,096,917	18,530,921	19,770,508	20,102,125	21,014,854	23,976,208	21,839,150	23,168,248	24,185,983	23,534,882
Public works	22,093,947	23,986,800	26,421,585	25,131,848	25,497,159	66,926,406	96,722,775	35,904,334	33,233,943	33,561,998
Planning and development	2,679,361	2,521,354	2,611,276	2,741,631	3,160,533	2,703,139	2,898,670	3,987,841	11,046,832	8,375,114
Community services	5,389,074	5,509,270	5,998,397	6,019,381	5,975,181	10,855,986	13,784,514	6,933,110	10,969,560	5,808,623
General services	4,415,871	4,629,048	4,788,886	4,830,710	5,192,395	7,584,015	9,795,484	10,081,701	11,956,523	11,702,567
Capital projects	14,829,729	33,685,525	50,470,051	27,909,851	18,686,556	15,553,814	19,202,581	24,338,447	39,051,068	47,436,205
Debt service:										
Principal	5,405,386	5,722,670	6,664,637	6,833,190	8,043,321	7,332,101	7,479,854	5,909,441	7,199,613	7,542,919
Bond issuance costs	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	4,591,559	2,854,289	2,719,730	2,450,417	2,260,548	1,987,128	1,715,604	1,554,283	1,439,602	1,168,793
Total expenditures	96,989,079	117,551,804	140,631,407	118,222,337	112,929,548	162,067,023	199,458,454	139,550,028	166,766,013	166,592,843
Excess (deficiency) of revenues over expenditures	17,273,530	4,502,728	(15,861,869)	8,646,351	19,368,658	4,879,276	47,105,172	44,876,359	13,813,702	4,001,404
Other financing sources (uses):										
Transfers in	21,876,158	41,585,711	26,615,768	29,122,749	33,981,729	36,076,763	34,391,184	32,257,250	31,334,762	38,468,304
Transfers out	(26,354,532)	(44,101,497)	(29,551,673)	(31,880,502)	(38,659,454)	(39,781,593)	(33,424,592)	(52,967,348)	(45,933,599)	(46,595,227)
Lease Proceeds	-	-	-	-	-	-	-	-	-	161,302
Issuance of debt - refunding bonds	15,825,000	-	24,140,000	-	-	-	-	-	-	-
Issuance of debt	-	6,812,591	8,012,943	102,818	-	-	-	10,000,000	-	-
Premium on debt issuance	906,376	-	3,687,728	-	-	-	-	-	-	-
Bond refunding-cost of issuance	(270,617)	-	(378,726)	-	-	-	-	-	-	-
Pymnt refunded bond escrow-current	-	-	(5,920,000)	-	-	-	-	-	-	-
Pymnt refunded bond escrow-advance	(14,995,000)	-	(19,720,000)	-	-	-	-	-	-	-
Pymnt refunded bond escrow-interest	-	-	(1,801,605)	-	-	-	-	-	-	-
Total other financing sources(uses)	(3,012,615)	4,296,805	5,084,435	(2,654,935)	(4,677,725)	(3,704,830)	966,592	(10,710,098)	(14,598,837)	(7,965,621)
Net change in fund balances	\$ 14,260,915	\$ 8,799,533	\$ (10,777,434)	\$ 5,991,416	\$ 14,690,933	\$ 1,174,446	\$ 48,071,764	\$ 34,166,261	\$ (785,135)	\$ (3,964,217)
Debt service as a percentage of noncapital expenditures	12.29%	10.47%	10.23%	9.69%	10.75%	6.83%	5.46%	6.94%	6.84%	7.03%

CITY OF LAKE CHARLES, LOUISIANA
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year Ended	Tax Year	Real Property and Mobile				Personal, Business Industry				Public Utilities				Total all Property				Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
		Assessed		Estimated Actual		Assessed		Estimated Actual		Assessed		Estimated Actual		Assessed		Estimated Actual			
		Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value		
2015	2014	483,192,030	4,831,920,800	168,282,760	1,121,835,067	17,272,840	71,272,840	669,293,050	6,025,078,707					15.35	11.11%				
2016	2015	516,842,790	5,168,427,900	164,358,110	1,095,720,733	19,543,930	78,175,720	700,744,830	6,342,324,353					15.23	11.05%				
2017	2016	541,069,351	5,410,693,510	159,795,020	1,065,300,133	19,986,390	79,945,560	720,850,761	6,555,939,203					15.23	11.00%				
2018	2017	580,132,590	5,801,325,900	153,211,230	1,021,408,200	17,285,450	69,141,800	750,629,270	6,891,875,900					15.23	10.90%				
2019	2018	597,738,510	5,977,385,100	160,846,330	1,072,308,866	18,754,200	75,016,800	777,339,040	7,124,710,766					15.23	10.90%				
2020	2019	544,637,920	5,446,379,200	158,937,930	1,059,586,200	22,068,590	88,274,360	725,644,440	6,594,239,760					15.05	11.00%				
2021	2020	628,889,200	6,288,892,000	165,061,750	1,100,411,667	25,817,780	103,271,120	819,768,730	7,492,574,787					15.12	10.90%				
2022	2021	653,274,080	6,532,740,800	162,214,730	1,081,431,533	24,959,810	99,839,240	840,448,620	7,714,011,573					15.12	10.90%				
2023	2022	674,377,630	6,743,776,300	202,331,070	1,348,873,800	24,606,410	98,425,640	901,315,110	8,191,075,740					15.12	11.00%				
2024	2023	689,461,610	6,894,616,100	197,225,680	1,314,837,866	32,721,630	130,886,520	919,408,920	8,340,340,486					14.98	11.00%				

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 2016, 2020, and 2024.

Source: Calcasieu Parish Sheriff & Tax Collector and Calcasieu Parish Tax Assessor

CITY OF LAKE CHARLES, LOUISIANA

Property Tax Millage Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

Calendar Year	City of Lake Charles			Calcasieu Parish School Board				Calcasieu Parish						
	Fiscal Year	General and Special Revenue		Debt		Parish Police	Road Districts	Gravity Drainage	Recreation		Airport		Parish Water & Sewer	Parish Total
		Funds	Total	General Fund	Service Funds				Centers	Fire Protection	Harbor & Terminal	Sewer		
2014	2015	15.35	15.35	18.04	22.20	40.24	35.46	4.06	5.57	7.40	10.85	8.19	15.37	86.90
2015	2016	15.23	15.23	17.23	21.00	38.23	32.86	3.88	5.79	7.93	11.54	8.58	12.51	83.09
2016	2017	15.23	15.23	17.23	21.00	38.23	34.29	3.88	5.79	7.59	11.54	8.58	12.43	84.10
2017	2018	15.23	15.23	17.23	29.85	47.08	34.29	3.88	5.79	7.95	11.54	8.58	14.24	86.27
2018	2019	15.23	15.23	17.23	42.10	59.33	34.09	3.88	5.79	7.60	11.54	8.58	14.24	85.72
2019	2020	15.05	15.05	17.00	37.00	54.00	34.51	3.83	5.71	7.82	11.38	8.45	14.33	86.03
2020	2021	15.12	15.12	17.00	31.50	48.50	36.51	3.83	5.71	7.42	11.38	8.45	14.33	87.63
2021	2022	15.12	15.12	17.00	21.30	38.30	36.41	3.83	5.71	7.21	11.38	8.45	14.33	87.32
2022	2023	15.12	15.12	17.00	20.65	37.65	37.36	3.83	5.71	7.42	11.38	8.45	14.33	88.48
2023	2024	14.98	14.98	17.00	19.00	36.00	38.00	4.06	5.75	6.84	11.45	8.45	14.03	88.58

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.
Please note Gravity Drainage District #4 Ward 3L (35) has been consolidated into Consolidated Gravity Drainage #2 East

CITY OF LAKE CHARLES

FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

CITY OF LAKE CHARLES, LOUISIANA

Principal Property Taxpayers

Tax Year December 31, 2024 and December 31, 2015

for Fiscal Year Ended September 30, 2024 and September 30, 2015

Taxpayer	Type of Business	2024		Percentage of Total Valuation	2015		Percentage of Total Valuation
		Assessed Valuation 2023	Rank		Assessed Valuation 2014	Rank	
GOLDEN NUGGET LAKE CHARLES LLC	Hotel/Casino	\$63,141,670	1	6.87 %	53,485,200	1	7.99 %
PNK (LAKE CHARLES) LLC	Hotel/Casino	41,055,080	2	4.47 %	45,086,810	2	6.74 %
ENTERGY GULF STATES LOUISIANA LLC	Electric Utility	14,767,380	3	1.61 %	9,347,910	5	1.40 %
WAL-MART REAL ESTATE BUSINESS TRUST	Retail	8,549,580	4	0.93 %	4,380,130	6	0.65 %
JP MORGAN CHASE BANK NA	Bank	6,721,820	5	0.73 %	4,156,390	7	0.62 %
FIRST HORIZON BANK * IBERIA BANK IN 2020	Bank	6,201,520	6	0.67 %			
HANCOCK WHITNEY	Bank	5,492,850	7	0.60 %			
CARBOLINE CO	Petrochemical Manufacturing	5,135,870	8	0.56 %	3,538,270	9	0.53 %
TWAIN GL XV LLC	Residential Development	4,408,660	9	0.48 %			
MARK DODGE	Automotive Sales	4,225,120	10	0.46 %			
CROWLEY MARINE SERVICES	Transportation Services				15,882,920	3	2.37 %
PRESSURE PUMPING	Oil/Gas Pumping Services				12,784,310	4	1.91 %
BELL SOUTH TELECOMMUNICATIONS	Telephone				4,113,880	8	0.61 %
WOMEN'S & CHILDREN'S HOSPITAL	Hospital				3,436,730	10	0.51 %
		<u>159,699,550</u>		<u>17.38%</u>	<u>156,212,550</u>		<u>23.33%</u>

2024 Total city valuation: \$ 919,408,920

2015 Total city valuation: \$ 669,293,050

Source: Calcasieu Parish Tax Collector

CITY OF LAKE CHARLES, LOUISIANA

Sales Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

Calendar Year	Fiscal Year	City of Lake Charles						Calcasieu Parish			State of Louisiana	
		Dedicated 1%						School Board			Law	
		General Fund		Waste		Capital		General	Salaries	Enforcement	General	Tourism
		Public Safety	Public Works	Water	Recreation	Project	Pay					
2014	2015	1.00%	0.20%	0.28%	0.08%	0.28%	0.25%	1.50%	0.50%	0.75%	3.97%	0.03%
2015	2016	1.00%	0.20%	0.28%	0.08%	0.28%	0.25%	1.50%	*1.00%	0.75%	3.97%	0.03%
2016	2017	1.00%	0.20%	0.28%	0.08%	0.28%	+0.50%	1.50%	1.00%	0.75%	**4.97%	0.03%
2017	2018	1.00%	0.20%	0.28%	0.08%	0.28%	0.50%	1.50%	1.00%	0.75%	++4.42%	0.03%
2018	2019	1.00%	0.20%	0.28%	0.08%	0.28%	0.50%	1.50%	1.00%	0.75%	4.42%	0.03%
2019	2020	1.00%	0.20%	0.28%	0.08%	0.28%	0.50%	1.50%	1.00%	0.75%	4.42%	0.03%
2020	2021	1.00%	0.20%	0.28%	0.08%	0.28%	0.50%	1.50%	1.00%	0.75%	4.42%	0.03%
2021	2022	1.00%	0.20%	0.28%	0.08%	0.28%	0.50%	1.50%	1.00%	0.75%	4.42%	0.03%
2022	2023	1.00%	0.20%	0.28%	0.08%	0.28%	0.50%	1.50%	1.00%	0.75%	4.42%	0.03%
2023	2024	1.00%	0.20%	0.28%	0.08%	0.28%	0.50%	1.50%	1.00%	0.75%	4.42%	0.03%

*Rate increased from 0.50% to 1.00% July 1, 2015

+Rate increased from 0.25% to 0.50% January 1, 2016

**Rate increased from 3.97% to 4.97% April 1, 2016

++Rate decreased from 4.97% to 4.42% July 1, 2018

Morganfield Economic Development District (MEDD) 1% additional rate established January 1, 2018 (total sales tax inside district 11.2%)

Lakefront Economic Development District (LEDD) 1% additional rate established June 1, 2021 (total sales tax inside district 11.2%)

Nelson Economic Development District (LEDD) 1% additional rate established October 1, 2018 (total sales tax inside district 11.2%)

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

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

CITY OF LAKE CHARLES, LOUISIANA

Principal Sales Taxpayers

Tax Year June 30, 2024 and June 30, 2015

for Fiscal Year Ended September 30, 2024 and September 30, 2015

Type of Business	2024			2015		
	Tax Paid	Rank	Percentage of Total Valuation	Tax Paid	Rank	Percentage of Total Valuation
Retail	\$ 6,647,561	1	8.66%	\$ 5,871,138	1	10.89%
Government	3,463,207	2	4.51%	3,014,979	2	5.59%
Hotel and Casino	2,245,792	3	2.93%	1,307,587	3	2.43%
Health Care	\$1,723,700	4	2.25%	616,346	9	1.14%
Grocery	1,221,835	5	1.59%	885,024	5	1.64%
Building Supply	1,073,447	6	1.40%	836,987	6	1.55%
Hotel and Casino	1,002,326	7	1.31%	1,145,652	4	2.12%
Retail	811,913	8	1.06%	683,035	8	1.27%
Health Care	748,657	9	0.98%	691,291	7	1.28%
Building Supply	699,821	10	0.91%			
Grocery				590,641	10	1.10%
	<u>\$19,638,259</u>		<u>25.58%</u>	<u>\$15,642,680</u>		<u>29.01%</u>

2024 Total sales tax: \$ 76,778,404

2015 Total sales tax: \$ 53,917,165

CITY OF LAKE CHARLES, LOUISIANA
Governmental Activity Ratios of Outstanding Debt
Last Ten Fiscal Years

Fiscal Year	Bonded Debt												Other Debt																										
	LCDA Sewer Refunding Bonds				Deferred Amount				2010 Bonds				2014 Bonds				2017 Bonds				2021 Bonds																		
	LCDA Sewer Refunding Bonds		LCDA Public Improvement		LCDA Public Improvement		LCDA Public Improvement		LCDA Public Improvement		LCDA Public Improvement		LCDA Public Improvement		LCDA Public Improvement		LCDA Public Improvement		LCDA Public Improvement		LCDA Public Improvement																		
	Bonds	Refunding	Bonds	Refunding	Bonds	Refunding	Bonds	Refunding	Bonds	Refunding	Bonds	Refunding	Bonds	Refunding	Bonds	Refunding	Bonds	Refunding	Bonds	Refunding	Bonds	Refunding																	
2014	10,930,000		313,625		25,565,000		753,436		32,315,000		1,370,241		-		-		-		-		-		71,247,302		4,146,649		2,700,000		6,846,649		-		-	78,093,951		2,93%	1,063		
2015	9,535,000		235,219		9,080,000		256,639		30,410,000		1,169,717		15,775,000		854,085		-		-		-		67,315,660		3,934,648		2,590,000		6,524,648		-		-	73,840,308		2,75%	986		
2016	8,100,000		196,016		7,530,000		224,560		28,445,000		1,069,455		15,605,000		784,364		-		-		-		61,954,395		10,509,239		2,590,000		12,984,239		-		-	74,938,634		2,68%	985		
2017	6,600,000		156,813		-		-		6,685,000		259,273		15,430,000		714,643		24,140,000		3,687,728		-		57,673,457		17,558,182		2,360,000		19,918,182		-		-	77,591,639		2,69%	1,010		
2018	5,045,000		117,610		-		-		4,550,000		172,849		13,710,000		644,922		24,140,000		3,318,955		-		51,699,336		16,656,001		2,235,000		18,891,001		-		-	70,590,337		2,24%	915		
2019	3,430,000		78,407		-		-		2,315,000		86,425		11,925,000		575,201		24,140,000		2,950,182		-		45,500,215		15,642,000		1,105,000		16,747,000		-		-	62,247,215		1,92%	798		
2020	1,750,000		39,204		-		-		-		-		11,760,000		505,480		22,425,000		2,581,409		-		39,061,093		14,618,000		965,000		15,583,000		-		-	54,644,093		1,62%	697		
2021	-		-		-		-		-		-		11,590,000		435,759		18,200,000		2,212,636		-		32,438,395		13,462,000		825,000		14,287,000		-		-	46,725,395		1,45%	551		
2022	-		-		-		-		-		-		9,555,000		366,036		15,825,000		1,843,864		-		37,589,900		12,295,000		675,000		12,970,000		493,373		-		-	51,059,273		1,97%	623
2023	-		-		-		-		-		-		9,380,000		296,315		11,240,000		1,475,091		-		39,080,000		11,177,000		520,000		11,692,000		919,770		-		-	11,632,000		1,62%	545
2024	-		-		-		-		-		-		7,150,000		226,594		8,630,000		1,106,318		-		25,257,912		9,928,000		360,000		10,288,000		662,154		-		-	36,208,066		1,27%	446

CITY OF LAKE CHARLES, LOUISIANA

Business-Type Ratios of Outstanding Debt

Fiscal Year	Business-Type Ratios of Outstanding Debt										Other Debt		
	DHH Loan Direct Placement		Right-of-use Obligations		Total of All Debt		Percentage of Personal Income		Per Capita		Total Debt		
	DHH Loan Direct Placement		Right-of-use Obligations		Total of All Debt		Percentage of Personal Income		Per Capita		Total Debt		
	Placement	Debt	Obligations	Debt	Debt	Debt	Income	Income	Capita	Capita	Total Debt		
2022	-	-	235,518	235,518	235,518	235,518	0.01%	0.01%	3	3	78,093,951	2.93%	1,063
2023	2,317,438	-	171,147	2,488,585	2,488,585	2,488,585	0.18%	0.18%	61	61	73,840,308	2.75%	986
2024	5,280,708	-	98,787	5,379,495	5,379,495	5,379,495	0.37%	0.37%	134	134	74,938,634	2.68%	985

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)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Debt limit	\$ 67,169	\$ 70,314	\$ 75,308	\$ 75,325	\$ 78,017	\$ 73,658	\$ 83,219	\$ 85,319	\$ 91,498	\$ 93,320
Total net debt applicable to limit	0	0	0	0	0	0	0	0	0	0
Legal debt margin	\$ 67,169	\$ 70,314	\$ 75,308	\$ 75,325	\$ 78,017	\$ 73,658	\$ 83,219	\$ 85,319	\$ 91,498	\$ 93,320
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 2024
(amounts expressed in thousands)

Assessed value	\$ 919,409
Add back: exempt real property	13,789
Total assessed value	\$ 933,198
Debt limit (10% of total assessed value)	\$ 93,320
Total outstanding General Obligation Bonds of City of Lake Charles	-
Legal capacity of City of Lake Charles for General Obligation Bonds	\$ 93,320

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 \$25,257,912 outstanding bonded debt at September 30, 2024. 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 Year	Population	Personal Income (amts in thousands)	Per Capita Personal Income (1)	Median Age	Public City School Enrollment (K-12 Grades)	Private City School Enrollment (K-12 Grades)	Total City School Enrollment (K-12 Grades)	Unemployment Percentage Rate
2014	74,889	2,683,273	35,830	34.1	13,333	4,435	17,768	5.8 %
2015	76,070	2,795,649	36,751	31.8	13,357	4,430	17,787	4.2 %
2016	76,848	2,879,110	37,465	34.1	13,451	3,998	17,449	4.2 %
2017	77,117	3,154,856	40,910	35.0	12,756	4,366	17,122	3.2 %
2018	78,001	3,240,006	41,538	35.2	12,678	4,354	17,032	3.8 %
2019	78,396	3,366,481	42,942	36.2	13,457	3,591	17,048	9.4 %
2020	84,872	3,216,140	37,894	37.6	12,471	3,029	15,500	12.6 %
2021	81,097	2,561,854	31,590	37.6	10,513	2,970	13,483	4.6 %
2022	79,113	2,716,820	34,341	37.7	11,238	2,866	14,104	3.5 %
2023	79,633	2,854,604	35,847	38.1	11,734	2,987	14,721	4.0 %

Notes:

- (1) Estimates for population, income, age and unemployment provided by the Bureau of Labor Statistics and the US Census Bureau
- (2) School enrollment includes public and state approved private schools only as provided by the Calcasieu Parish School Board and the Louisiana Department of Education

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

CITY OF LAKE CHARLES, LOUISIANA

Principal Employers in the MSA

Calendar Year 2024 and 2015

Employer	Type of Business	2024		2015	
		Number of Employees*	Rank	Number of Employees	Rank
Calcasieu Parish School System	Education	4,900	1	4,840	1
Lake Charles Memorial Health System	Health Care	2,600	2		
Turner Industries Group	Contractor	2,100	3	1,650	4
Westlake Chemical Corporation	Chemicals	2,000	4		
Golden Nugget	Casino/Hotel/Entertainment	1,700	5		
L'Auberge Du Lac	Casino/Hotel/Entertainment	1,600	6	2,400	2
Sun Industrial Group	Contractor	1,000	7		
Versa Integrity Group	Contractor	1,000	8		
Christus St. Patrick Hospital	Health Care	1,000	9	939	9
Citgo Petroleum	Oil Products	1,000	10	1,200	6
Axiall Corporation (formerly PPG)	Basic Chemical			1,700	3
Lake Charles Memorial Hospital	Health Care			1,470	5
Isle of Capri Casino	Gaming			1,155	7
City of Lake Charles	Government			1,093	8
Calcasieu Parish Sheriff's Office	Government			864	10
		18,900		17,311	

Source: SWLA Economic Development Alliance and Imperial Calcasieu Regional Planning and Development (Major Employers in Southwest Louisiana with 100+ full-time, non-contract employees)

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

CITY OF LAKE CHARLES

FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

CITY OF LAKE CHARLES, LOUISIANA

Operating Indicators by Function
Last Ten Fiscal Years

	Fiscal Year									
<u>Function</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Government:										
Legal: Requests for Legal Action	103	87	75	69	82	106	41	103	101	N/A
Printing/Communication:										
Number of mail pieces metered	85,851	79,967	61,347	60,135	63,037	58,242	52,116	53,107	53,824	49,068
Risk Management:										
Accident reports/investigations	503	553	558	558	425	397	349	244	505	510
Claims	249	273	322	322	207	222	191	126	219	400
Finance/includes Water Business:										
Checks issued	11,652	13,520	11,412	11,408	11,616	10,066	9,729	10,667	10,509	10,565
Occupational licenses processed	5,193	5,206	5,230	5,263	5,273	4,327	4,230	4,326	5,116	5058
Purchase Orders processed	2,694	2,938	2,840	2,606	2,820	2,447	2,744	2,658	2,723	3,081
Water: Number of customers	29,980	30,226	30,862	30,993	32,104	30,051	31,288	30,753	31,286	31,550
Water: Average daily consumption (millions of gallons per day)	8.75	8.68	10.73	9.65	9.26	8.52	9.72	7.87	8.17	11.47
Human Resources:										
Applications received	971	1,011	956	825	1,016	500	532	585	610	725
New hires	416	412	417	438	385	80	122	132	227	206
Employee Health Fair participants	530	450	405	289	265	N/A	125	105	150	125
Public Safety:										
Fire: Calls for service	3,299	3,619	3,979	4,543	4,327	5,533	4,754	3,979	4,108	4,215
Fire: Code inspections	2,929	2,929	2,929	2,929	3,613	1,086	2,722	1,992	2,351	2,167
Police: Calls for service	106,110	130,060	128,351	132,455	136,471	84,227	81,833	65,972	86,528	68,199
Public Works:										
Solid Waste:										
Tons garbage collected	25,855	26,782	27,048	27,283	26,613	29,002	32,266	33,204	22,861	22,344
Tons incinerated	4,920	4,761	4,351	4,787	4,160	3,729	355	2,334	1,744	2,683
Tons trash collected	7,032	7,295	7,557	7,214	8,184	7,752	10,328	10,318	7,393	4,722
Streets: Work Orders	1,556	2,054	2,054	2,054	1,822	1,550	678	801	997	708
Transit: Bus riders	265,459	258,442	262,603	261,964	289,645	95,627	77,763	147,044	181,289	219,140
Vehicle Maintenance: Work Orders	6,078	6,598	6,444	5,660	5,386	4,367	4,871	5,038	4,815	4,851
Wastewater: Work Orders	11,787	13,823	11,195	20,199	24,567	28,325	37,522	32,663	29,912	33,752
Planning and Development:										
Building permits issued	4,603	4,840	4,331	3,983	4,981	5,973	4,415	3,099	4,427	5,346
Community Development:										
Down Payment Assistance	17	11	3	4	3	0	1	1	1	1
Rehab/Reconstruction	5	3	6	5	9	1	5	5	84	10
Street Projects	0	0	2	2	3	2	1	1	0	0
Community Services:										
Recreation and Parks										
Athletic teams	823	808	751	654	751	N/A	N/A	N/A	N/A	81
Summer camp attendance	355	355	261	788	780	N/A	N/A	N/A	N/A	501
Event Center: Events	356	344	332	347	329	148	83	177	216	274
Golf Course: Rounds of golf	33,000	32,780	30,439	33,070	27,508	20,407	N/A	N/A	N/A	37,126
Art Center/Museum										
Art exhibits	16	15	16	16	15	5	12	15	22	32
Concerts/events	28	26	16	15	16	2	13	16	47	81

Source: Various city departments

+ Includes tournament teams

CITY OF LAKE CHARLES
FISCAL YEAR 2025 - 2026 ANNUAL BUDGET

CITY OF LAKE CHARLES, LOUISIANA

Capital Assets Statistics by Function

Last Ten Fiscal Years

	Fiscal Year									
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Fire Stations in City limits	8	8	8	8	8	8	8	8	8	8
Fire Stations outside City limits	2	2	2	2	2	2	2	2	2	2
Police:										
Stations	3	4	7	7	7	7	2	1	1	1
Patrol units	87	114	154	179	158	158	161	148	118	109
Solid Waste/Recycling:										
Collection trucks	33	33	33	32	29	29	31	34	34	39
Streets:										
Streets (miles)	535	549	553	562	562	562	562	550	550	620
Streetlights	11,000	11,000	11,000	11,000	11,000	9,318	9,318	10,000	10,000	12,500
Traffic signals	64	66	64	66	63	62	60	66	66	62
Transit:										
Public buses	4	5	5	5	6	8	9	9	9	10
Para-transit buses	2	2	2	2	4	4	4	4	4	4
Trolley	1	1	1	1	1	1	1	1	1	0
Wastewater:										
Sanitary sewers (miles)	600	600	600	600	600	600	600	600	600	650
Storm sewers (miles)	425	425	425	425	425	425	425	425	425	425
Maximum daily treatment capacity (millions of gallons per day)	18	18	18	20	20	20	20	19.65	19.65	19.65
Water Utility:										
Water mains (miles)	473	480	480	490	495	495	525	550	550	650
Fire hydrants	3,050	3100	3150	3300	3350	3350	3350	4000	4000	3450
Maximum daily capacity (millions of gallons per day)	22	22	22	22	22	22	22	22	22	22
Recreation and Parks:										
Park acreage	502	502	502	502	502	502	502	502	502	502
Parks	33	33	33	33	33	33	33	33	33	33
Swimming pools	2	2	2	2	2	2	2	2	2	2
Spray parks	2	2	2	2	2	2	2	2	2	2
Tennis courts	11	11	11	11	11	11	11	11	11	11
Community Centers	13	13	13	13	13	13	13	13	13	13
Event 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	2	2	2	2	2	2	2	2	2	2

The City of Lake Charles fully complies with Title VI of the Civil Rights Act of 1964, Americans With Disabilities Act, and related statutes, executive orders, and regulations in all programs and activities. The City operates without regard to race, color, or national origin. Any person who believes him/herself or any specific class of persons, to be subjected to discrimination prohibited by Title VI and/or Americans with Disabilities Act may by him/herself or by representative file a written complaint with the City of Lake Charles. The City's Title VI Coordinator/ADA Coordinator may be reached by phone at (337) 491-1440, the Mayor's Action Line at (337) 491-1346, or contact the appropriate Department Head.

