



# CALCASIEU PARISH POLICE JURY

Governing Authority of Calcasieu Parish, Louisiana

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November 20, 2025

Mr. Joe Andrepont, Chair  
Calcasieu Parish Police Jury, Budget Committee  
Parish Government Building  
Lake Charles, LA 70601

Dear Mr. Andrepont and Members of the Committee:

In accordance with the Parish's budgetary policy and timetable, we hereby submit the budget requests from various Parish departments and agencies for Fiscal Year 2026.

The budget document represents a great amount of time and effort of our staff with the goal of providing you the most accurate and useful fiscal information available in a concise, yet thorough, manner. We believe the quality of the budgetary information provided herein will enhance the Police Jury's effectiveness as a governing body, and that the document will serve as a useful tool in helping the organization to accomplish its mission and goals in accordance with the *Calcasieu Parish Police Jury Strategic Plan 2025-2029*.

We take this opportunity at the outset to thank Judy Hulett, Kyle Judice, Cary Harmon, Austin Leger, and other staff members within the Division of Finance, as well as Jessica Booth and Alberto Galan of the Administrator's Office, for their dedication toward compilation and review of this extensive document. Department directors and their staff members with budgetary responsibility are also to be commended for their efforts to operate within their means while continuing to provide high value through the services they deliver.

## **HISTORY OF THE POLICE JURY**

The Calcasieu Parish Police Jury, created in 1840, is in Southwest Louisiana. Calcasieu Parish currently occupies a land area of 1,094 square miles and serves a population of 207,460. The Police Jury is the governing authority of the Parish and empowered by the electorate to levy sales and use taxes as well as ad valorem taxes on properties located within its boundaries. The Police Jury consists of fifteen members elected from single-member districts for four-year terms.

The Calcasieu Parish Police Jury provides a full range of services, including the construction and maintenance of roadways, drainage systems, and other infrastructure; public health and safety, consisting of mosquito control, animal services, and homeland security and emergency preparedness; parks and recreation; juvenile justice services; planning and zoning; solid waste collection; and social services.

## **BUDGET PRESENTATION CHANGES**

There are a few changes to the 2026 budget presentation, with the first being a new view of amended budgets. A core value of the Police Jury is financial stewardship and that value is demanded of every department and employee. The budget is a collaborative document that all departments are tasked with: (a) providing initial estimates used during the adoption process, (b) monitoring the budget for specific operations during the year, and (c) amending the budget throughout the year when circumstances warrant. The 2026 budget document is the first year that the amended budget will be presented. The method of presentation promotes fiscal transparency and accuracy with the inclusion of amendments approved by the Police Jury during the year and is considered the best practice.

The Police Jury is constantly striving to be more efficient and transparent with processes. In keeping with this philosophy, Engineering and Public Works has implemented a new funding structure that better illustrates how ad valorem and sales tax revenues are reflected within operations. This modification better aligns the funding to the services provided, and these allocations allow for complete transparency while ensuring compliance with the underlying tax propositions approved by the citizens of Calcasieu Parish.

This change is reflected in the restructuring of two existing capital project funds as well as the main operating fund for the Division of Engineering and Public Works (Fund 210). The first capital project fund (Fund 322 - Infrastructure Fund) will now primarily report the activities in Wards 2 through 8 along with some other activities that impact other funds. Fund 300 is now Infrastructure Fund - Ward 1. With the revised fund reporting, the allocations of both the ad valorem tax and sales tax properly fund the current operations of this Division. Intra-entity transfers were recorded in 2025 for these two funds to properly allocate fund balances as of the date of the restructuring.

An additional change reflected in this year's budget is that Fund 214 - Stormwater & Watershed Management Fund is now reflected in Fund 210 - Division of Engineering/Public Works Fund. Employees and operations were merged to better align with the Division's operations and to accomplish much needed cross-training activities. At the end of 2025, the fund balance remaining in Fund 214 will be

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transferred to Fund 374 – Stormwater Capital Fund as an intra-entity transfer. No further activity will be reported in Fund 214 for 2026 or later years.

Both the new presentation of the amended budget activity, as well as the restructuring and discontinuance of several funds, continue to fulfill the priority of our Strategic Plan of maintaining excellence in communication, customer service, and community engagement while meeting a subset goal for building and maintaining transparency of operations.

## **FISCAL YEAR 2026 OVERVIEW**

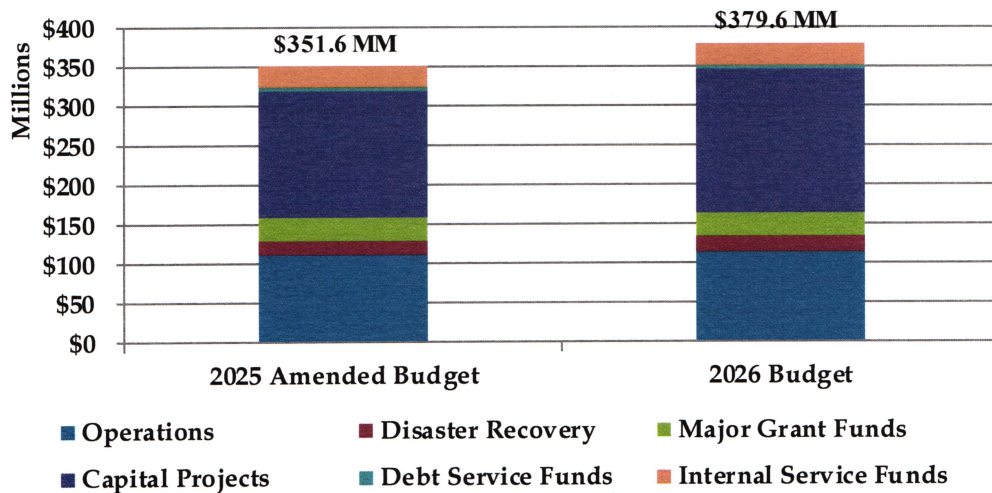
The annual budget is a statement, in dollar terms, of the Police Jury's priorities for service delivery in the Parish as described more fully in the Strategic Plan. As in previous years, the budget, as presented to you, is balanced so that no projected expenditures total more than the projected available revenues, current or reserved, in the applicable funding groups. The Police Jury's history of managing its affairs in a business-like manner with available funding and resources is the basis for consistently balanced budgets.

The budgets for other affiliated agencies and special service districts are shown separately in the document for comparability purposes. The special service districts for which the Police Jury is the governing board are Waterworks District No. Two of Ward Four, Waterworks District No. Five of Wards Three and Eight, Waterworks District No. Eight of Wards Three and Eight, Waterworks District No. Twelve of Ward Three, Sewerage District No. Eight of Ward Four, Sewerage District No. Eleven of Wards Three and Eight, and Ward Three Fire Protection District No. Two. The other affiliated agencies and special service districts are included in the Police Jury's budget document because the Police Jury manages the accounting functions for these entities and to comply with statutory requirements related to public participation in the budget process. Other than the aforementioned districts, the Police Jury has no direct authority over the day-to-day operations of the remaining agencies/districts.

The proposed budget for 2026 reflects a continuing shift from hurricane recovery to investments in resiliency and growth. The last few hurricane-related repair projects are budgeted to start in 2026. While the 2020 hurricane season brought devastation to Calcasieu Parish, additional grant dollars were realized to assist in rebuilding a resilient community, which will help mitigate impacts from future disasters.

Considering current and projected conditions described above, the total proposed budget for the Police Jury for Fiscal Year 2026 is \$379,623,652, which is an increase of \$27,988,818 (7.96%) compared to the Fiscal Year 2025 amended budget after interfund transfers are reconciled. The breakdown below of budget categories will explain the main factors for this increase, with Disaster Recovery and Capital Projects encompassing the vast majority of that funding.

**Calcasieu Parish Police Jury  
2025 Amended - 2026 Budget Comparison  
(Net of Interfund Transfers)**



	2025 Amended			
	Budget	2026 Budget	Difference	% Change
Operations	\$110,953,799	\$113,908,906	\$ 2,955,107	2.66%
Disaster Recovery	\$17,502,206	\$21,446,264	\$ 3,944,058	22.53%
Major Grant Funds	\$32,067,192	\$30,018,239	\$ (2,048,953)	(6.39%)
Capital Projects	\$158,236,502	\$180,690,481	\$ 22,453,979	14.19%
Debt Service Funds	\$4,894,313	\$4,892,463	\$ (1,850)	(0.04%)
Internal Service Funds	\$27,980,822	\$28,667,299	\$ 686,477	2.45%
<b>Total</b>	<b>\$ 351,634,834</b>	<b>\$ 379,623,652</b>	<b>\$ 27,988,818</b>	<b>7.96%</b>

## Revenue Summary

The Calcasieu Parish Police Jury's major financing sources are sales tax, property tax, gaming revenue, and federal funding.

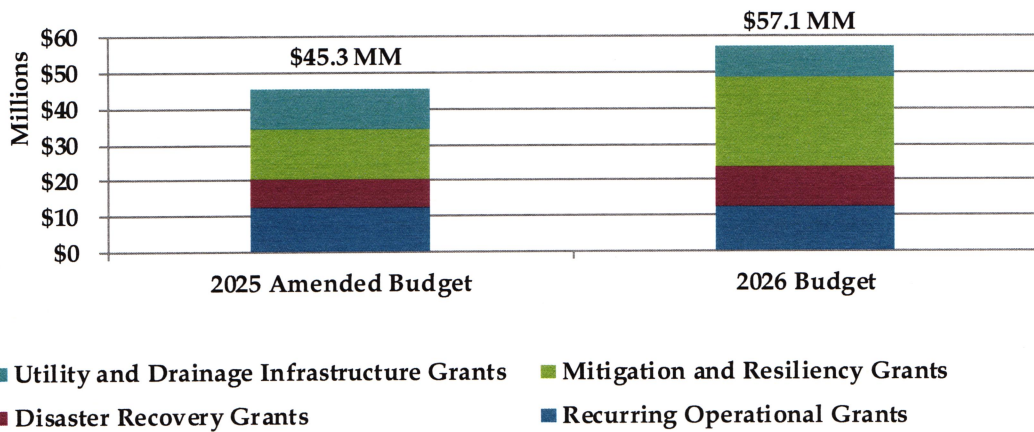
Sales tax revenues are up slightly year-to-date through October 2025 in comparison to year-to-date actuals for the same period last year. In addition, the 2025 year to date actual collections are above budget projections for the year. Our 2026 budget projection for sales tax revenue is \$73 million and reflects a 4% increase over 2025 amended budgeted amounts. Historically, we have exceeded our original budget projections due to our conservative budget practices. Local industries are a significant source of the Police Jury's sales tax revenue, which tends to offset some of the national trends of decreased sales tax revenue that other entities are facing. Sales tax revenues are primarily used to improve and maintain infrastructure (roads, bridges, drainage systems, etc.) and park facilities, as well as provide residential solid waste collection and disposal activities.

The proposed budget for 2026 property tax revenue is \$62 million, which includes a 4.81% increase in property tax revenues compared to 2025 amended budgeted amounts. The increase is based on the finalized parish-wide tax roll provided by the Calcasieu Parish Assessor's Office in conjunction with voter-approved propositions. 2026 will be the first levy for two of the Police Jury's propositions that recently received voter approval. Property taxes revenues are used to fund a wide range of public services and infrastructure projects including general fund activities, courthouse and jail maintenance, public health and safety, mosquito control, road and infrastructure maintenance and capital improvements, and the Burton Complex.

Net Gaming Proceeds by Calcasieu Parish Gaming Entities through September 2025 are up 2.7% compared to the same year-to-date period in 2024. Calcasieu Parish continues to have the largest casino market in Louisiana. The Police Jury's share of the gaming distributions from the Gaming Revenue District is budgeted to increase 6.02% in 2026 to \$11.4 million as compared to the 2025 amended budget amount. The Police Jury's long-held policy of not spending annual gaming revenues any sooner than the year after receipt ensures that no budget shortfalls for utilization of these funds will occur. In addition, the Police Jury uses gaming revenues for one-time capital expenditures and does not use gaming revenues to fund operations. Both fiscal policies strive to primarily address one of the Police Jury's four core values - financial stewardship - while secondarily addressing the other three core values - vision, collaboration and dependability.

In addition to the above revenue sources, federal funding dollars are continuing to flow prominently through the Police Jury as reflected in the following table comparing federal funds in the 2025 amended budget to federal funds in the 2026 budget.

**Calcasieu Parish Police Jury  
 2025 Amended - 2026 Budget  
 Federal Funds Comparison**



	2025 Amended		2026 Budget	Difference	% Change
	Budget				
Recurring Operational Grants	\$12,259,609	\$12,608,023	\$ 348,414	2.84%	
Disaster Recovery Grants	\$8,204,410	\$10,986,849	\$ 2,782,439	33.91%	
Mitigation and Resiliency Grants	\$14,007,369	\$24,812,433	\$ 10,805,064	77.14%	
Utility and Drainage Infrastructure Grants	\$10,815,000	\$8,673,818	\$ (2,141,182)	(19.80%)	
<b>Total</b>	<b>\$ 45,286,388</b>	<b>\$ 57,081,123</b>	<b>\$ 11,794,735</b>	<b>26.04%</b>	

**Expenditure Summary**

**Operations**

Overall operational expenses are budgeted to increase by \$2.9 million (2.66%) in 2026 compared to the 2025 amended budget. This increase is primarily attributable to various categories.

Salary adjustments are a part of the operational expense increase due to the continued need to stay competitive in retaining and recruiting quality employees. The Police Jurors' understanding of the labor market reality and support for meaningful salary adjustments over the past several years has made a positive difference. There has been a decline in turnover and the position vacancy rate. For 2026, a wage increase is included and reflects a 1.98% average of the overall compensation budget.

Also included as categories of the operational expense increase are contract services which show a 4.97% increase in 2026 compared to the 2025 amended budget and repairs, maintenance and utilities which show a 11.05% increase in 2026 compared to the 2025 amended budget. These services run the gamut from items such as elevated levels of cleaning at our park facilities, increased HVAC maintenance contracts, additional road striping, and others. The operational expense budget increase is manageable, and our improved maintenance practices will lower costs over time, especially at our larger facilities.

### **Disaster Recovery**

The category of Disaster Recovery was added to the Police Jury's accounting system in 2020 to reflect the addition of three disaster related funds and this category will continue to be included in the budget in 2026. The good news is that anticipated costs in the Disaster Recovery Capital fund, which reports the hurricane building repair projects, continue to trend downward as substantial progress on hurricane repairs to Parish buildings has been made. The last few hurricane repair building projects are budgeted to start in 2026. Most of the costs in the Disaster Recovery Capital fund are being reimbursed by insurance coverage and by FEMA. The other two funds in this category, Disaster Recovery and Drainage Lateral Cleanup, both of which accounted for various debris removal activities, have completed activities and are awaiting final closeout by FEMA and the Louisiana Office of Community Development. The latter agency is providing a grant to reimburse the Parish for the 10% local share that was not funded by FEMA for the debris removal activities. This 10% local share match cannot be reimbursed until closeout of the projects have been completed by FEMA.

### **Capital Improvement Projects**

Through a combination of sales and property tax revenues, gaming funds, and federal grants, the Police Jury will continue to invest a significant amount of money in Calcasieu Parish in 2026 to strengthen transportation, drainage, sewerage, and waterworks infrastructure, while continuing construction of major facilities for an array of services.

Transportation projects are always a large portion of capital spending for the Police Jury. This category consists of new road construction, overlays of existing parish roads, bridge repairs and replacements, drainage and utility projects, safety projects, engineering costs, and right-of-way acquisitions. The Division of Engineering & Public Works has projected \$76.6 million in spending on transportation projects in 2026.

Some of next year's high-profile transportation projects include the continuation of several multi-year projects such as: Ham Reid Road Extension (Phase 2, which will include a roundabout at Big Lake Road), Carlyss Drive Extension from Wright Road to La. Highway 27 Phase 2, John Stine Road and Sampson Street Intersection Improvements, and design work for Opelousas Street reconstruction. Next year will also see the beginning of the Old Spanish Trail at Trousdale Road Intersection Improvement. Additionally, several bridge repairs and replacements are also included in next year's capital budget.

Drainage projects remain a priority for the Police Jury in conjunction with the Police Jury's goal to establish a long-term watershed sustainability management plan, and the 2026 budget includes \$13.5 million in stormwater capital funding. The funding includes continued construction phases for Little Indian Bayou Regional Drainage, Belfield Ditch Multi-Road Crossing Replacement, and Forest Way Drainage Improvement. The budget also includes expenditures for the Broad Street Drainage Project, Candice Lane Drainage Project, Dennison Road Drainage Project, and engineering design for additional detention ponds in Wards 1, 3, 4, and 8.

A multi-phase set of waterworks construction projects, largely funded by state and federal grant funding, are underway this year and will continue in 2026. Under the name *East Calcasieu Parish Consolidated Waterworks Project*, local funds are being matched with state and federal grant funding to provide more efficient and reliable services to the citizens of Calcasieu Parish by building and improving water service in south and east Calcasieu Parish. Additionally, funds in 2026 will be allocated to sewer and water utility projects, including the expansion of central sewer collection, transport, and treatment services to unincorporated areas of South Ward 3 and South Ward 4. A total of \$21.3 million is budgeted in 2026 for all sewer and water utility projects.

The Police Jury began construction on two multi-year Major Facilities projects in 2025. The largest of the two projects is a new Judicial Complex, which will transform the footprint of the downtown government complex and allow Family and Juvenile Court and the 14<sup>th</sup> Judicial District Court to operate under one roof. This truly is a generational project with long-lasting and significant impacts. The second project is the construction of a new Animal Services and Adoption Center, which is incorporating many of the nation's best practices for design and construction management to facilitate more effective operational practices and also to maximize the life of the facility long term.

There are also other multi-year Major Facilities projects that are not yet in construction. The Burton Complex will continue to undergo improvements to safety, security, pavement improvements and continued infrastructure modernization. Also, the Calcasieu Parish Government Building, which houses numerous administrative functions of the Police Jury and is the location of the Police Jury's public meetings, will undergo major renovations to several floors and the exterior while also addressing hurricane repair activities.

The capital project budget for parks of \$8.2 million for 2026 is focused on enhancing parish parks, recreation, and quality of life in Calcasieu Parish which is a strategic goal for the Police Jury. A large portion of the 2026 budget funds are focused on various security and operational improvements for boat launches throughout Calcasieu Parish, including Riverside Park Boat Launch, White Oak Park and Boat Launch, Rossignol Boat Launch, Anthony Ferry Boat Launch, and Choupique Boat Launch. Next year will also see parking or exterior improvements at Lorrain Park and White Oak Park, a new wharf at Old Highway 90 Boat Launch, playground and fitness court improvements at Intracoastal Park and Hayes Park as well as park entry signs for various locations. In 2026, construction will also be completed on ongoing projects from 2025 including Riverbluff Phase 3 project and Intracoastal Park Boat Launch and Parking Lot. Calcasieu Point and Isreal Lafleur park facilities will also see the start of hurricane repair work in 2026. Included in the budget is funding to enlist consulting assistance for the development of a new park system master plan for Calcasieu Parish that will include significant input from our citizens and visitors. This will allow for data-driven decision making on park priorities and needs, long term maintenance, park improvements, and additions.

## **CALCASIEU PARISH - A LOOK AHEAD...**

### **"Building on Progress. Investing in our Future."**

With the 2026 budget theme being "*Building on Progress. Investing in Our Future.*" our Parish continues to advance through a period defined by resiliency and growth. The Police Jury is investing record levels of resources toward long-term infrastructure improvements and quality of life initiatives that will incentivize economic growth. At the same time, we remain focused on ensuring that resiliency is built into every project and every decision, so that Calcasieu Parish remains a place where residents and businesses can thrive, even in the face of future challenges.

The Police Jury previously approved its Strategic Plan with a few primary areas of focus permeating the plan. As mentioned above, three of these areas are resiliency, infrastructure investment, and quality of life. Other priorities include enhancing communication and engagement with the public, identifying sufficient monetary

resources to pay for projects and services the public values, and structuring our workforce for success in the future. The Police Jury's Strategic Priority Framework is shown below.

Police Jury Strategic Priority Framework 2025-2029

1. Achieve long-term solutions for special service districts demands
2. Maintain excellence in communication, customer service, and community engagement
3. Achieve long-term fiscal sustainability
4. Enhance parish parks, recreation, and quality of life
5. Sustainably build and maintain parishwide drainage, roads/bridges, and utility infrastructure
6. Build and maintain the workforce of the future

As stated previously, the Police Jury has invested an unprecedented amount of money into long-term infrastructure projects in accordance with Priority 5 of the Strategic Priority Framework. A prime example of this investment is the construction of Johnny Breaux Road in Ward 7, which proved beneficial with the State of Louisiana and the Port of Vinton announcing, in October 2025, that Aclara Resources, Inc., aims to construct the nation's first heavy rare earth separation facility at the Port of Vinton. Aclara's \$277 million dollar investment is expected to have impacts not only in Calcasieu Parish but throughout the United States. In 2024, the Police Jury completed construction of Johnny Breaux Road at an industrial standard with sewer and water infrastructure to incentivize economic growth. In addition, the Police Jury proactively rezoned property in that area to assist in attracting future industrial development.

**CLOSING REMARKS**

The importance of the Strategic Plan, the annual budget, and the annual comprehensive financial audit report as approved by the Police Jury cannot be overstated. The Strategic Plan establishes priorities for a span of time, the annual budget is one of the primary tools needed to achieve those priorities along with a skilled and committed workforce, and the annual comprehensive financial audit provides accountability and financial transparency on how the resources entrusted to us were handled. With these three guides in hand, we can accomplish realistic goals to improve Calcasieu Parish for all of us.

Mr. Joe Andrepont, Chair

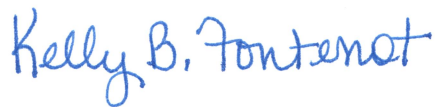
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We, on behalf of staff and ourselves, stand ready to address any questions regarding the Police Jury's 2026 budget as proposed and sincerely thank you for the opportunity to serve our Parish.



DANE R. BOLIN  
Parish Administrator



KELLY B. FONTENOT  
Parish Treasurer

DRB/jdb