

FY 2026-27 PROPOSED OPERATING & FIVE- YEAR CAPITAL IMPROVEMENT BUDGET

August 6, 2026

9:00AM

Budget Highlights



- Balanced Budget
 - FY 2027 O&M costs paid with FY2027 revenues
 - Use of fund balance only for one-time expenditures or capital outlay
- Compliance with Fund Balance Policies
 - **Minimum** of 20% of fund expenditures
 - City General Fund \$66.3 million (51.96%)
 - Parish General Fund \$8.98 million (45.59%)
- Group health insurance premiums – no change
- 14% decrease in property insurance premiums – savings of \$457,000

Police Pay Plan

- Increase in starting pay from \$45,000 to \$48,000
- Equal phase in over FY 26-27 and FY 27-28
- No compression between ranks
- FY 26-27 cost \$1.9 million

Fire Pay Plan

- Increase in starting pay from \$38,887 to \$41,887
- Equal phase in over FY 26-27 and FY 27-28
- No compression between ranks
- FY 26-27 cost \$1.5 million

Municipal Employees Pay Raises



- Municipal Employees COLA
 - 3% for all municipal employees in FY 26-27 and FY 27-28
 - Starting pay minimum \$13 by FY 27-28
 - FY 26-27 cost \$4.6 million across LCG
- \$5 million net cost of implementation for Public Safety pay plans and 3% COLA

Retirement Systems



Retirement System	Employer Contribution Rates	
	2026	2027
MERS	27.00%	26.00%
PERS	11.00%	11.00%
FRS	33.25%	32.00%
MPERS	33.475%	29.35%

Note: There are several different statewide retirement systems included in LCG's payroll. The four largest participation – MERS, PERS, FRS, MPERS.

Parish-wide Revenue & Expenditures



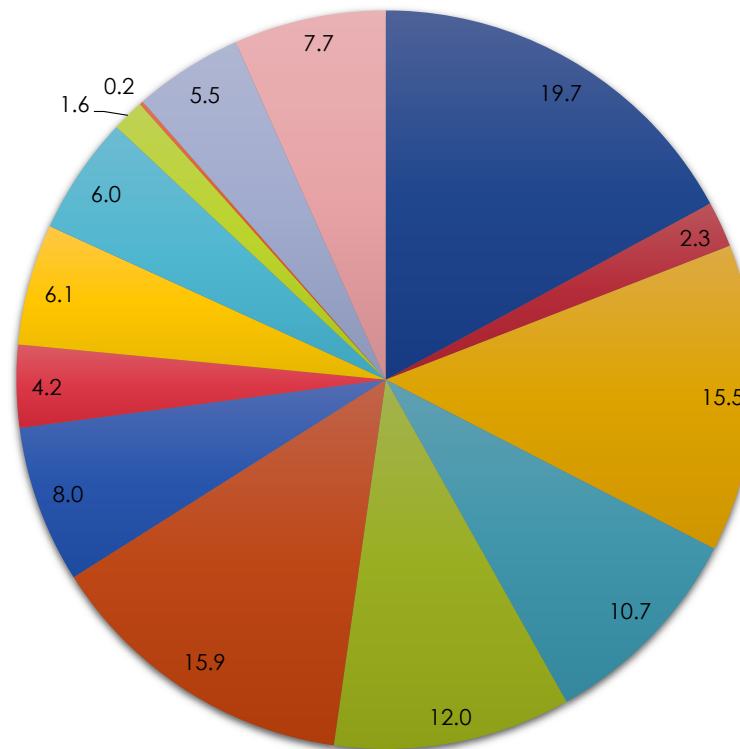
Lafayette
CONSOLIDATED GOVERNMENT

All Parish Revenues - (\$ In Thousands)



Graph includes \$77.0 million
in Property Tax revenues

\$115.4 Million



- Parish General Fund
- Animal Shelter & Care Center
- Road & Bridge Maintenance
- Drainage Maintenance
- Correctional Center
- Library
- Courthouse Complex
- Juvenile Detention Facility
- Combined Public Health Fund
- Storm Water Mgmt Fund
- Parishwide Fire Protection
- Buchanan Parking Garage
- Contingency Sinking Fd-Parish
- Others

Others includes: Criminal Non-Support Fund, Public Health Unit Maintenance, War Memorial Fund, Criminal Court Fund, Coroner Fund, Mosquito Abatement & Control, Parishwide Streets, Drainage, Bridges, Parishwide Parks & Recreation Project, Opioid Settlement Fund and Cultural Economy Fund

Where does my property tax go in the Unincorporated Areas of Lafayette?

Assessed Value of Home
(includes Homestead
Exemption)



= \$200,000.00

Schools



= \$430.13

Parish



= \$348.63

Sheriff



= \$217.00

Others – Non LCG

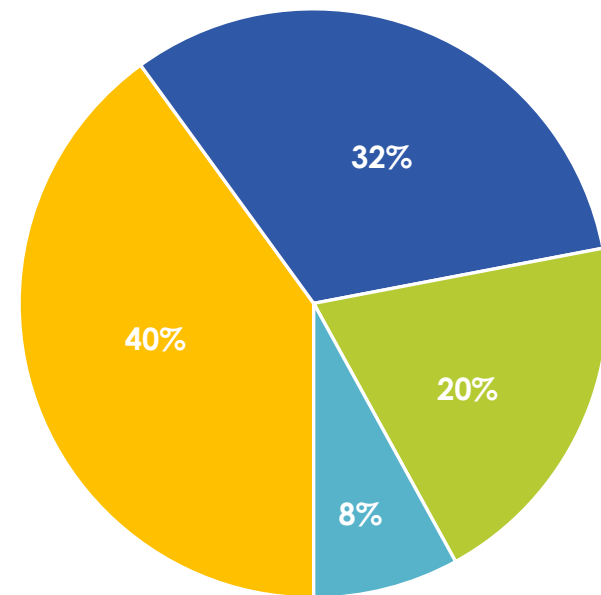


= \$93.13

Total Cost



= \$1,088.89



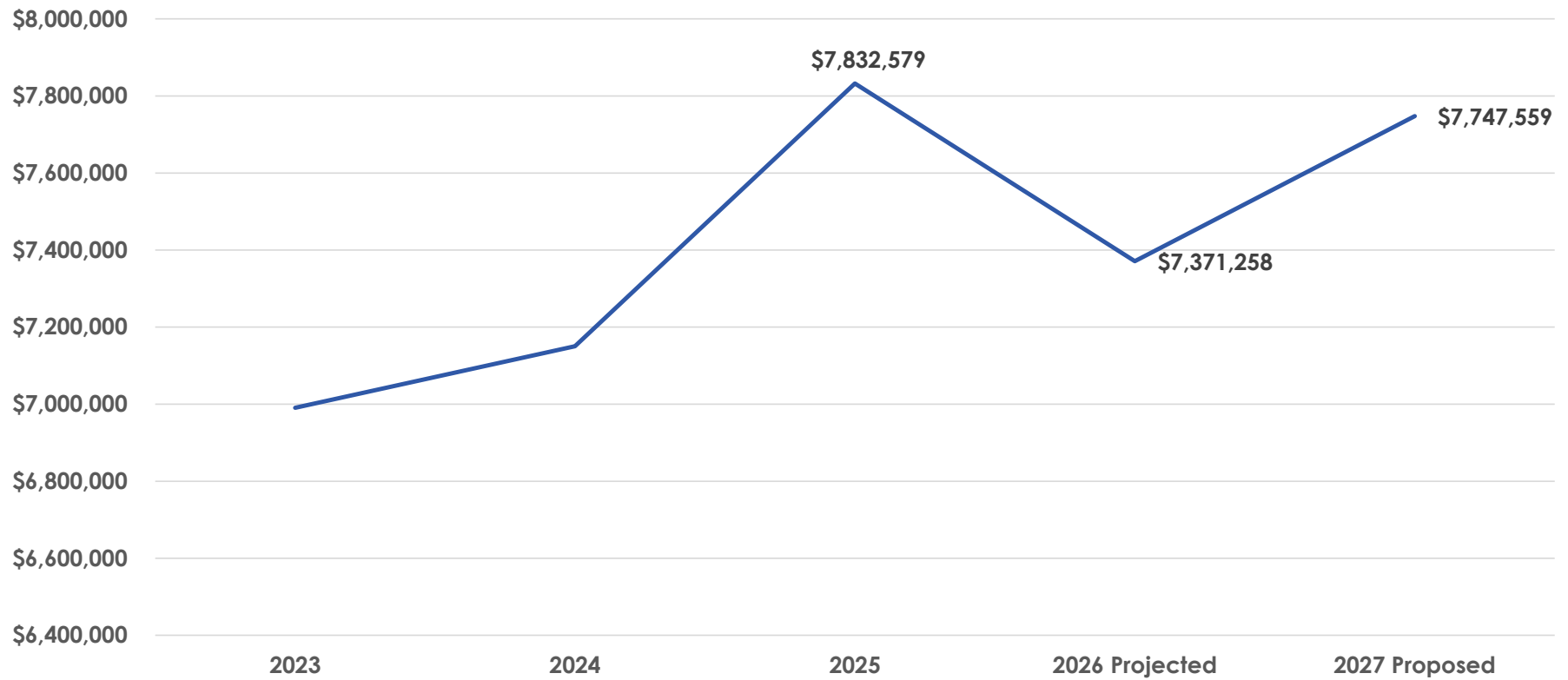
■ Schools ■ Parish ■ Sheriff ■ Others - Non LCG

• Others – Non LCG includes: LEDA \$22.50, Airport \$21.38, Assessor \$20.88, Teche-Vermilion \$17.75, and Bayou Vermilion \$10.62

Parish Sales Tax Collections History



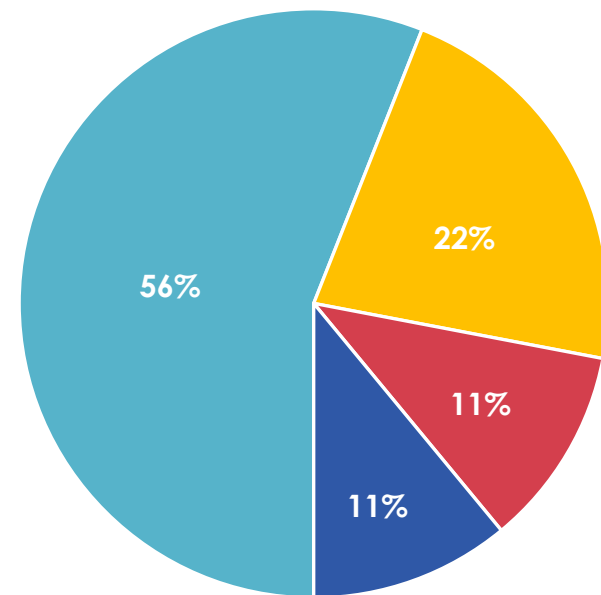
Sales Tax Collections



Where does my sales tax go in the Unincorporated Areas of Lafayette?



Purchase		=	\$10.00
State of Louisiana		=	\$0.50
Schools		=	\$0.20
Sheriff		=	\$0.10
Parish		=	\$0.10
Total Cost		=	\$10.90



■ Louisiana State ■ Schools ■ Sheriff ■ Parish

Total Parish Budget
(All Parish Funds)
\$126.1 Million

\$19.7 Million
General Fund

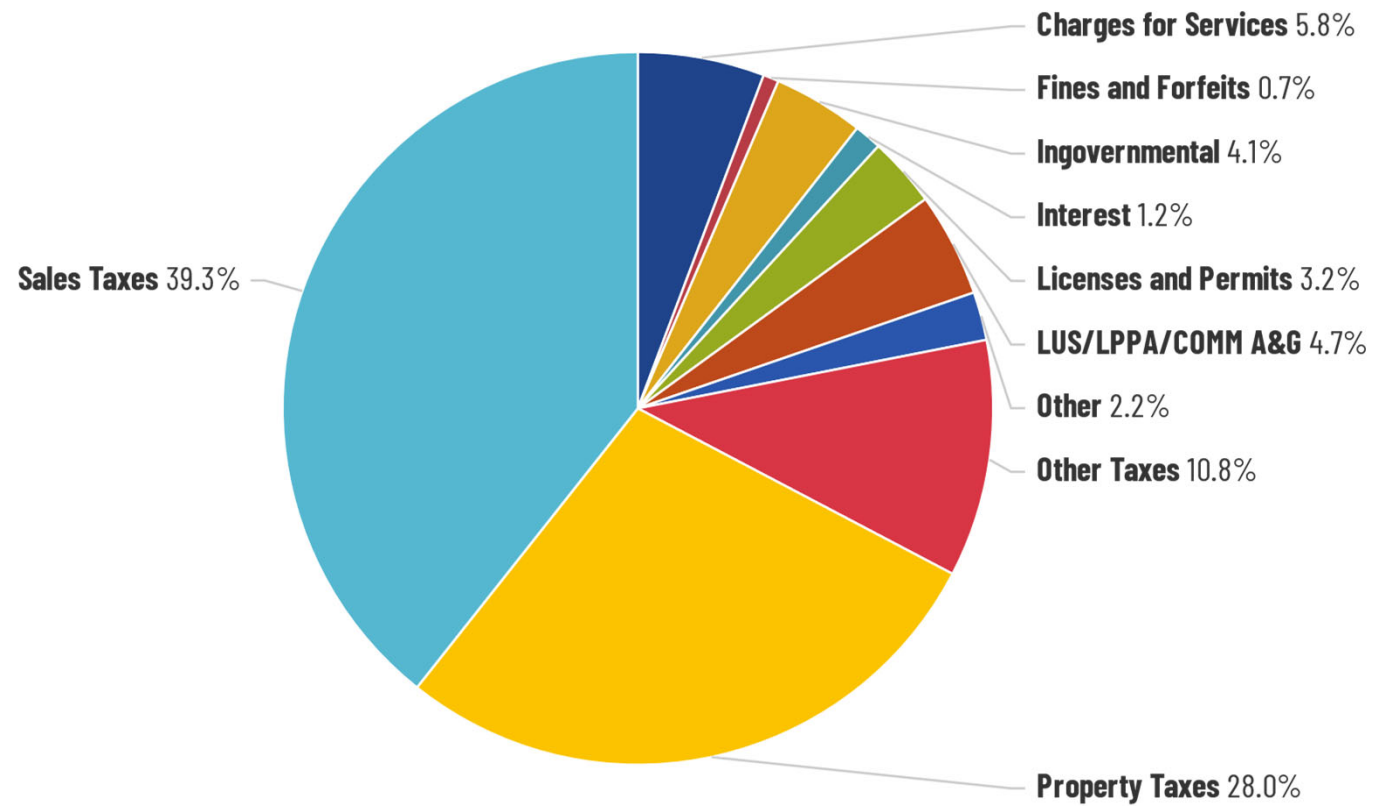
\$106.4 Million
Restricted Funds

\$0 Dedicated
Capital

FY 2026-27 Parish General Fund Proposed Revenues



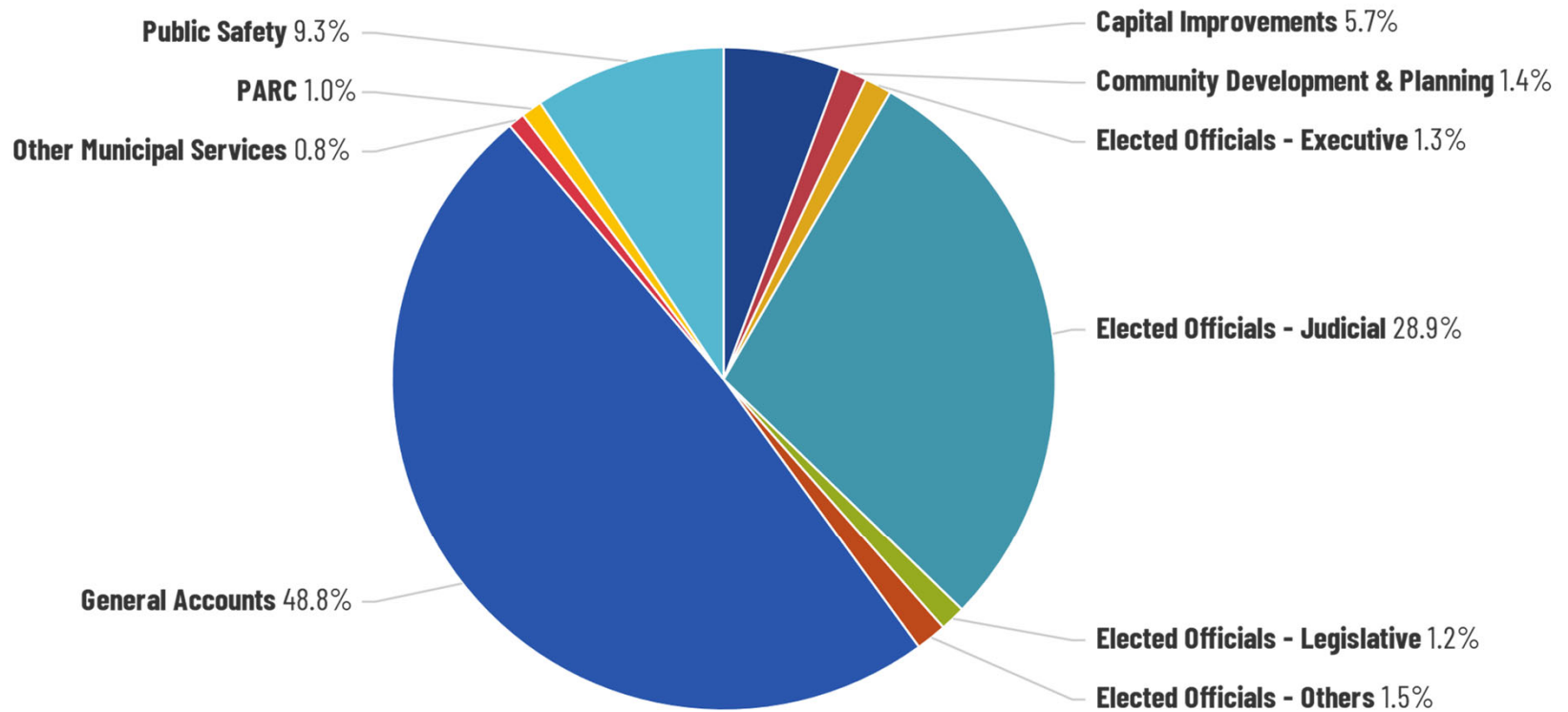
\$19,703,488



FY 2026-27 Parish General Fund Proposed Expenditures



\$19,700,100



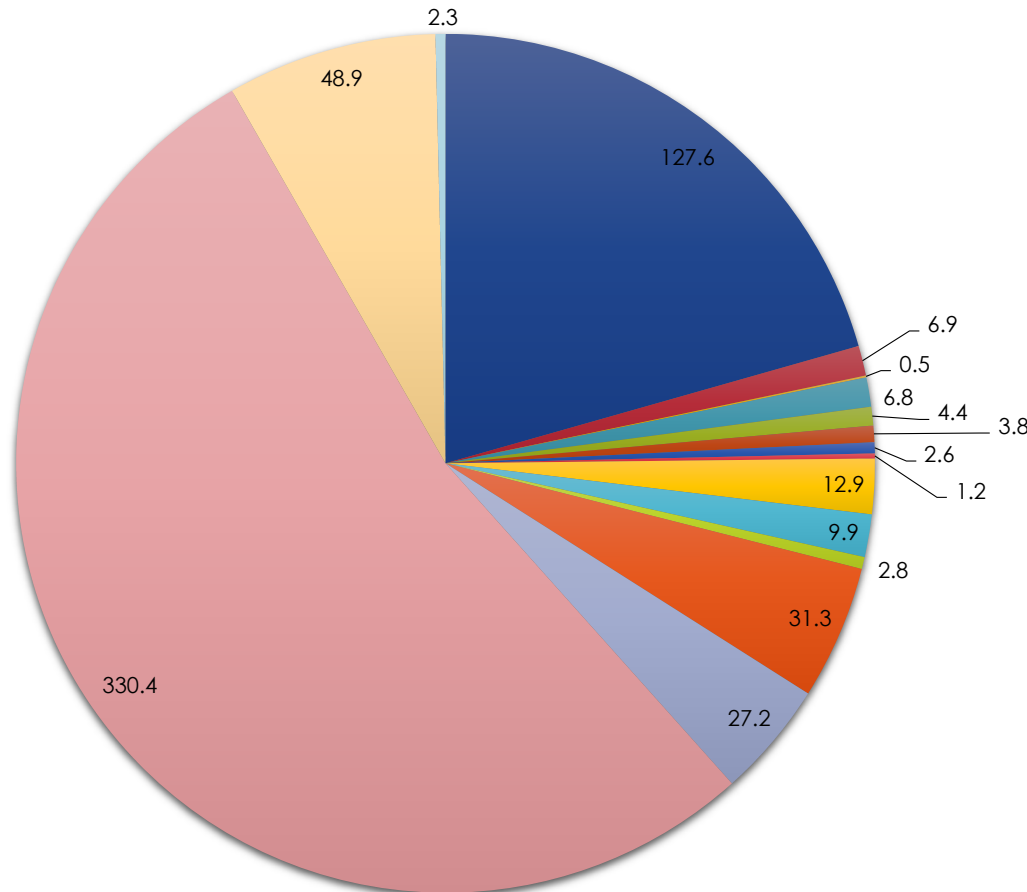
City-wide Revenue & Expenditures

All City Revenues - (\$ In Thousands)



Graph includes \$34.8 million
in Property Tax revenues

\$619.5 Million



Others includes: Traffic Safety, City Sales Tax Trust Fund – 1961, City Sales Tax Trust Fund – 1985, TIF Sales Tax Trust Fund – MM101, Economic Development District Funds, Police & Fire Resiliency Fund, Sales Tax Bond Reserve Fund – 1961, Sales Tax Bond Reserve Fund – 1985, CNG Station

- City General Fund
- Parks & Recreation
- Lafayette Science Museum
- Municipal Transit System
- Heymann Performing Arts
- Combined Golf Courses
- City Streets, Roads & Alley
- Parking Program
- Sales Tax Bond Sinking Fund - 1961
- Sales Tax Bond Sinking Fund - 1985
- Limited Tax Refund Bds Sk
- 1961 Sales Tax Capital Improvement - City
- 1985 Sales Tax Capital Improvement - City
- Utilities System
- Communications System
- Others

Where does my property tax go in the City of Lafayette?

Assessed Value of Home
(includes Homestead
Exemption)  = **\$200,000.00**

Schools  = **\$430.13**

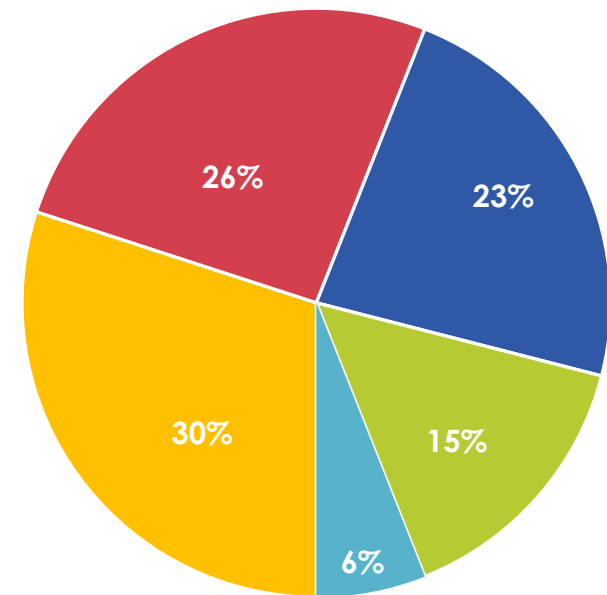
City  = **\$370.80**

Parish  = **\$328.33**

Sheriff  = **\$217.00**

Others – Non LCG  = **\$93.13**

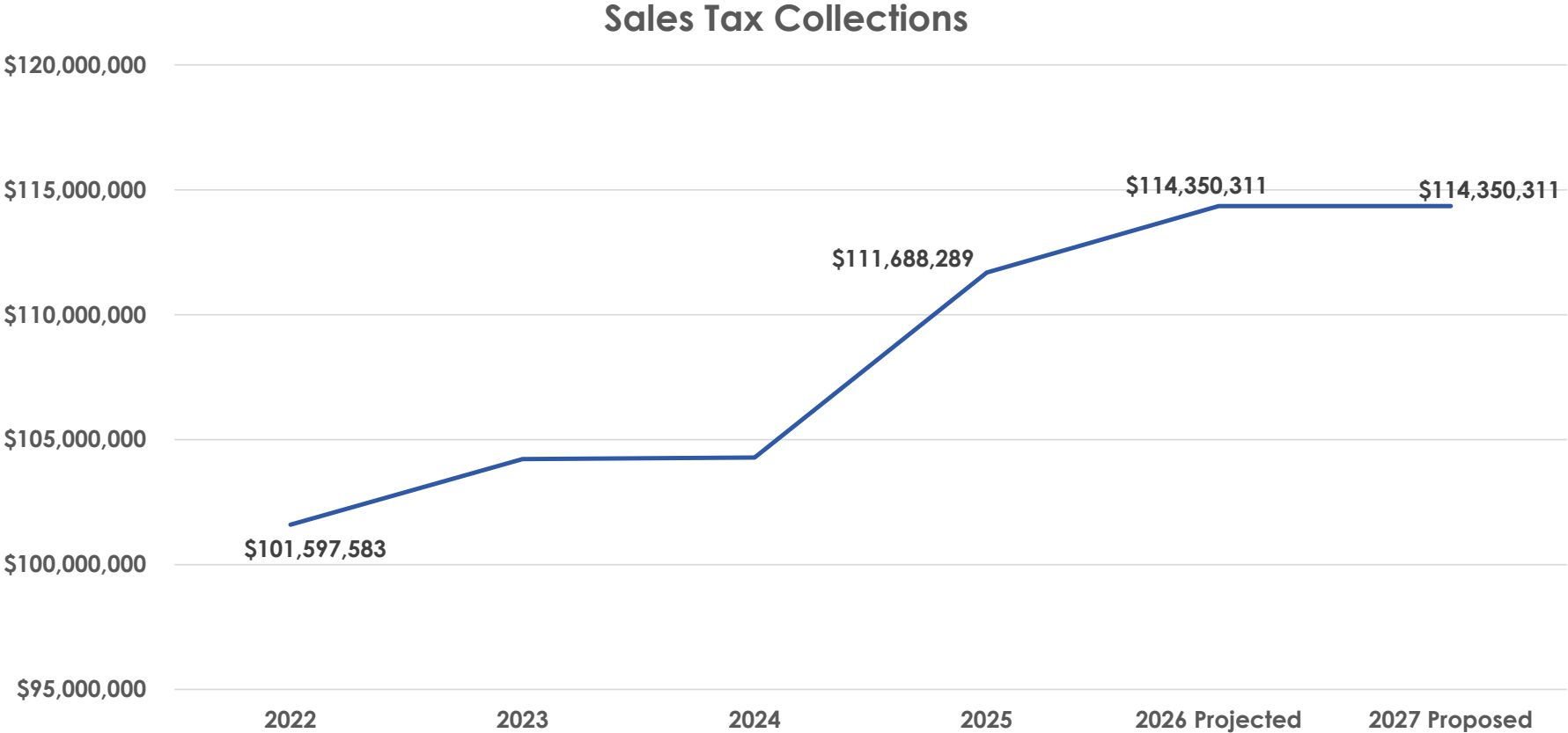
Total Cost  = **\$1,439.39**



■ Schools ■ City ■ Parish ■ Sheriff ■ Others - Non LCG

• Others – Non LCG includes: LEDA \$22.50, Airport \$21.38, Assessor \$20.88, Teche-Vermilion \$17.75, and Bayou Vermilion \$10.62

City Combined Sales Taxes Collection History

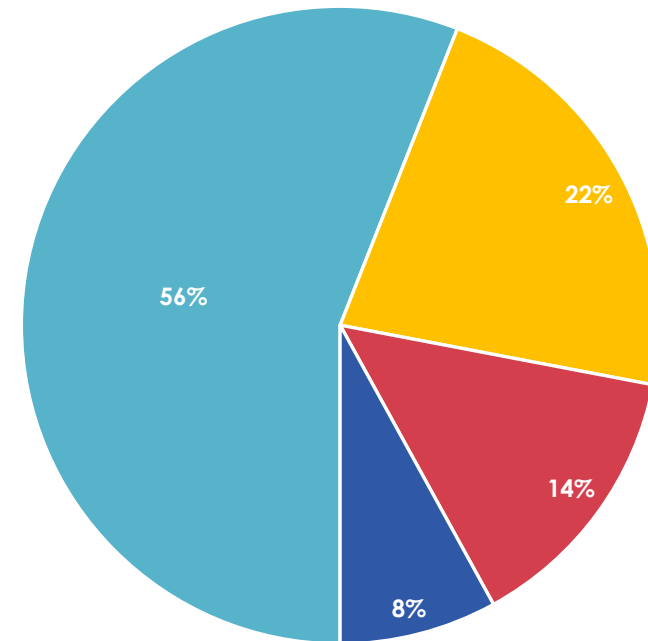


*Note: Does not include Sales Tax - TIF

Where do my sales taxes go in the City of Lafayette?

(NON-TIF Zones)

Purchase		=	\$10.00
State of Louisiana		=	\$0.50
Schools		=	\$0.20
City Restricted		=	\$0.13
City		=	\$0.07
Total Cost		=	\$10.90



■ Louisiana State ■ Schools ■ City Restricted ■ City

Total City Budget
(All City Funds)
\$626.0 Million

\$127.6 Million
General Fund

\$418.4 Million
Restricted
Funds (includes
Debt Service)

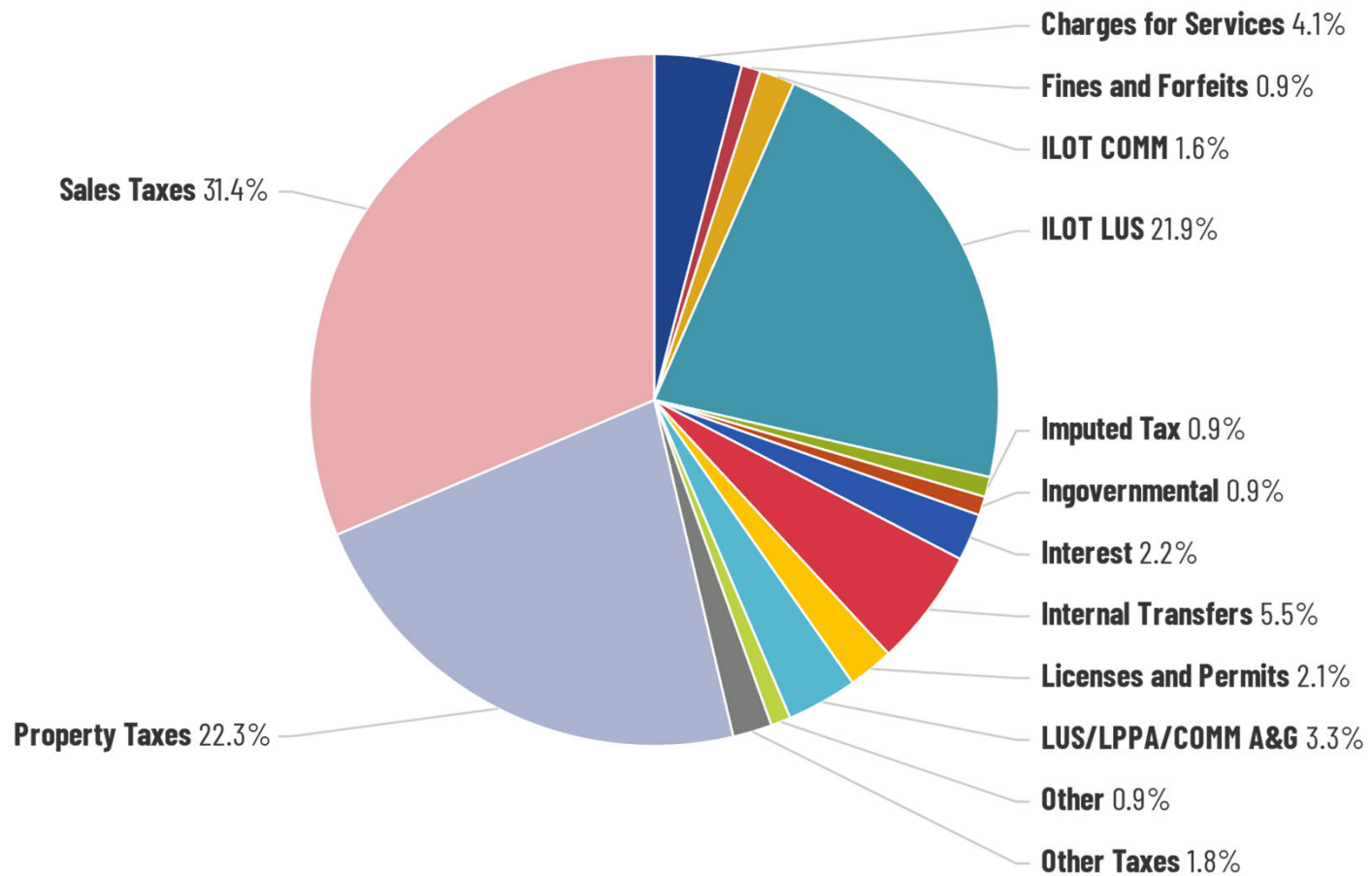
\$40.5 Million
Fund 4610
Dedicated
Capital

\$39.5 Million
Fund 4850
Dedicated
Capital

FY 2026-27 City General Fund Proposed Revenues



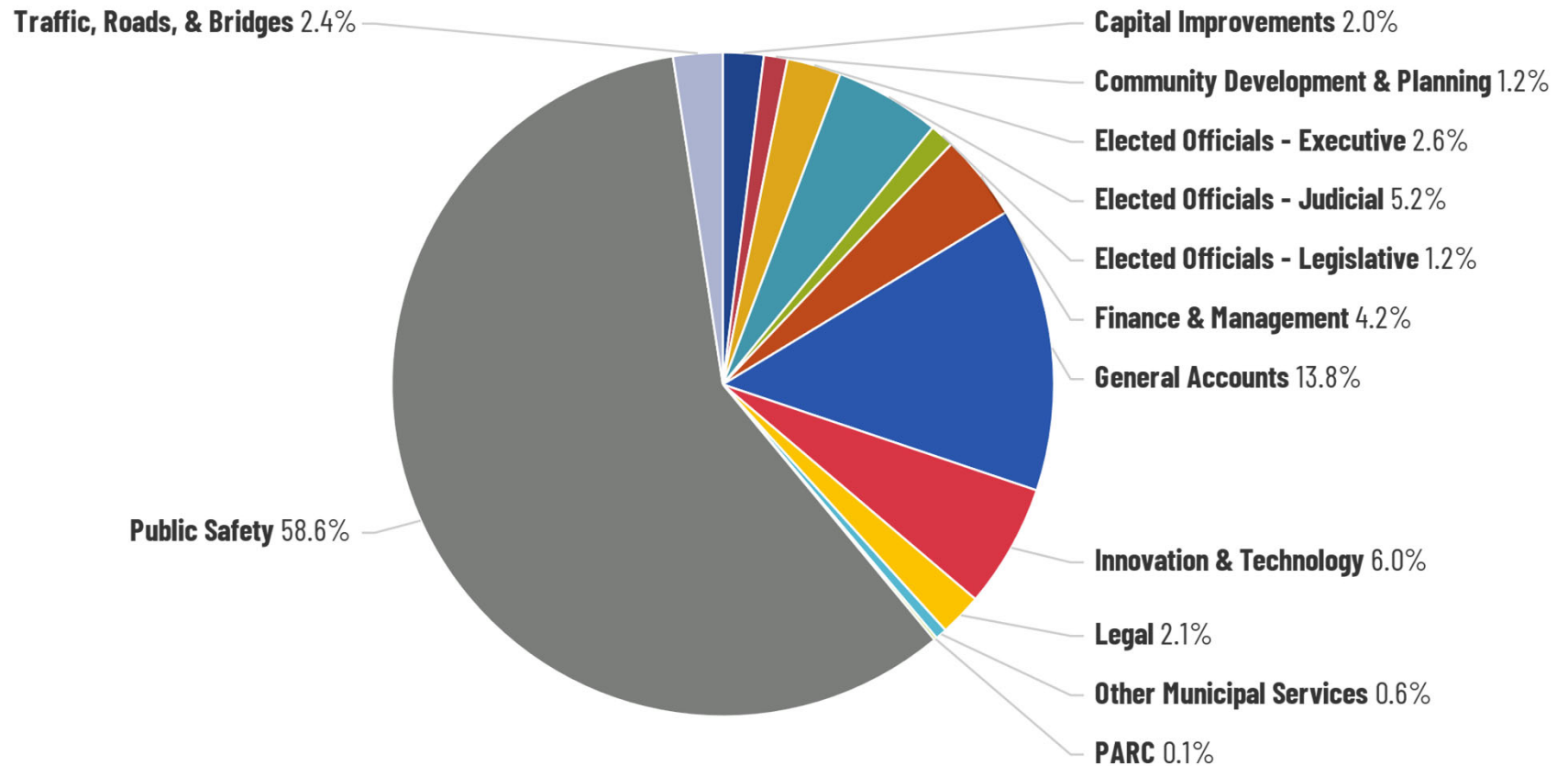
\$127,591,951



FY 2026-27 City General Fund Proposed Expenditures



\$127,587,298



Enterprise Vehicle Lease Overview

Christopher Smith
Enterprise Fleet Management



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Parish and City Unfunded Mandates

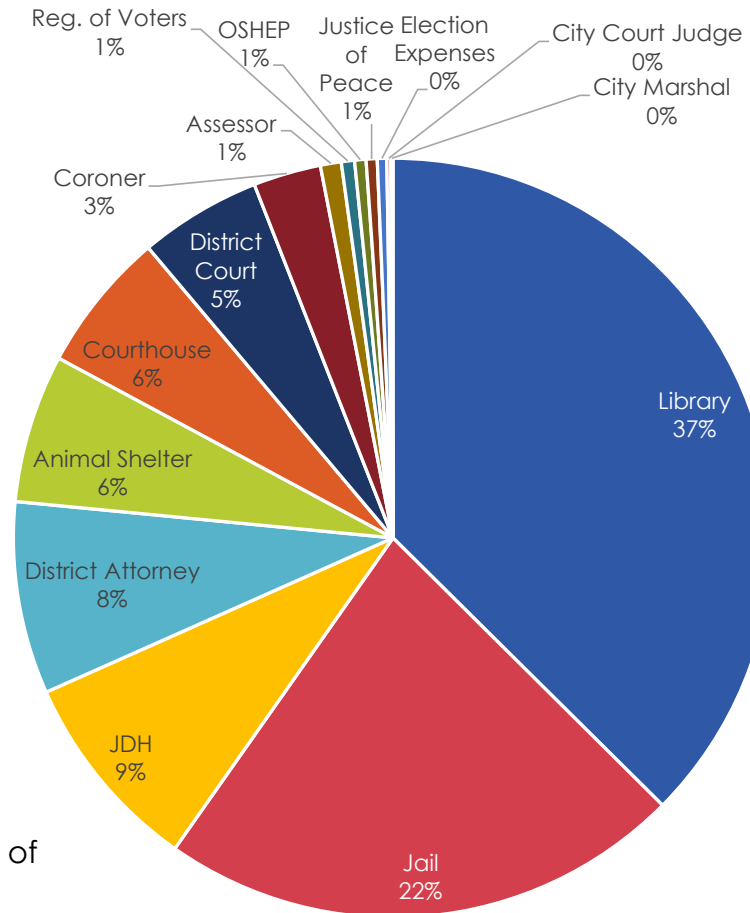


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Parish Unfunded Mandates



Library	19,840,847
Jail	11,828,574
JDH	4,555,935
District Attorney	4,338,672
Animal Shelter	3,351,881
Courthouse Complex	3,176,912
District Court	2,756,015
Coroner	1,529,316
Assessor	471,329
Registrar of Voters	295,415
OHSEP	258,248
Justice of Peace	248,706
Election Expenses	215,000
City Court Judge (Parish Portion)	89,288
City Marshal (Parish Portion)	<u>48,802</u>
Total Parish Mandates	<u>53,004,940</u>

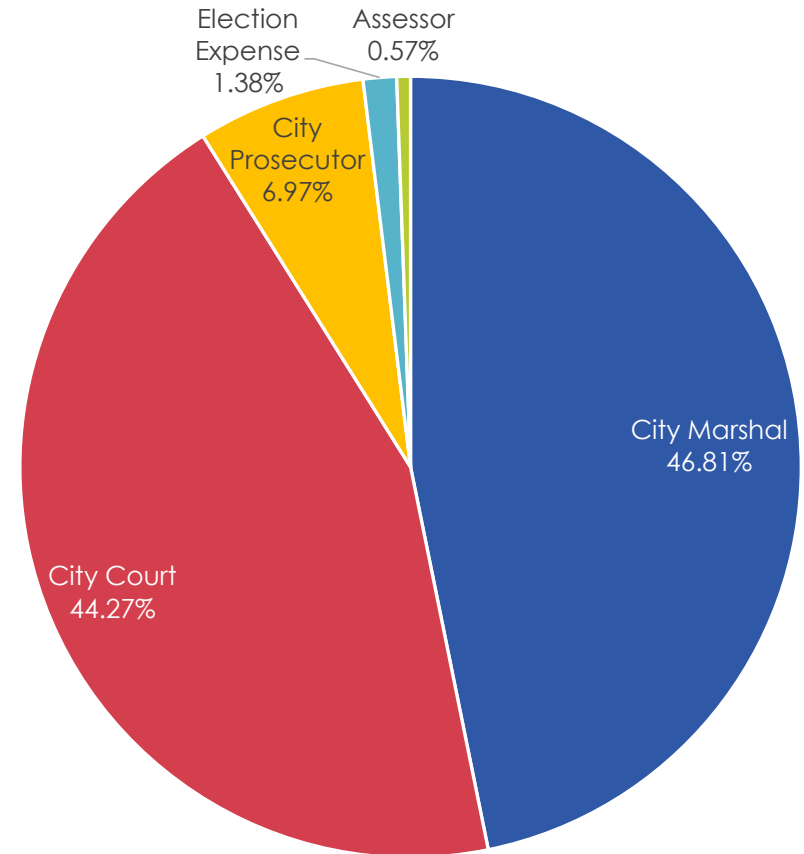


Accounts for 46% of Parish Budget

City Unfunded Mandates



City Court	3,538,469
City Marshal	3,740,711
City Prosecutor	577,419
Election Expenses	110,000
Assessor	45,485
Total City Mandates	7,445,681



LCG Entity-wide Revenue & Expenditures

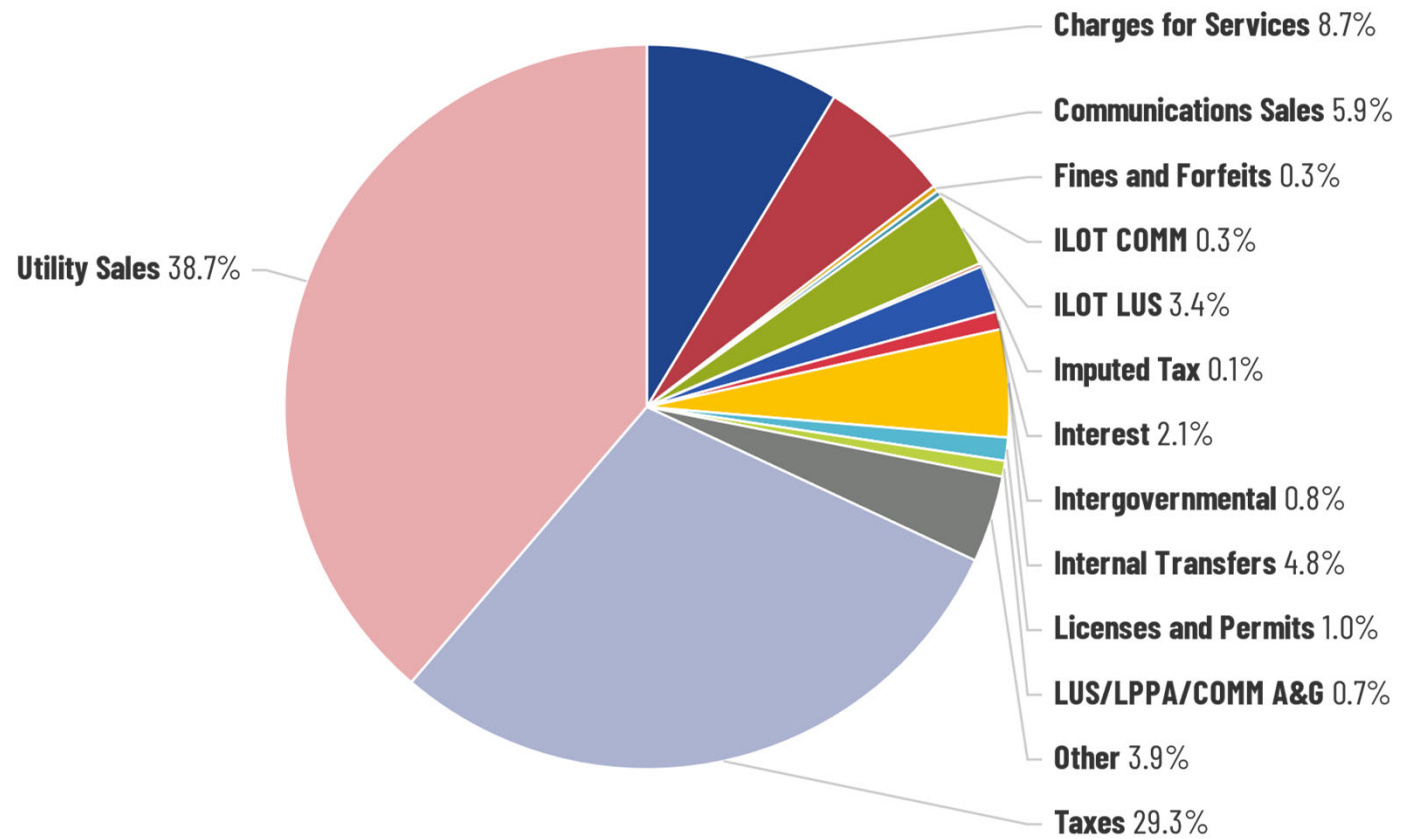


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2026-27 Proposed Budget - Revenues



\$814,710,339



Proposed Operating & Capital Improvement Expenditure Budget FY 2026-27



Total Consolidated Budget
(All Funds)

\$830.9 Million

\$148.3 Million
C/P General
Funds

\$602.6 Million
Restricted
Funds (includes
Debt Service)

\$40.5 Million
Fund 4610
Dedicated
Capital

\$39.5 Million
Fund 4850
Dedicated
Capital

GFOA Awards – Triple Crown



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Louisiana**

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November 01, 2025

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Executive Director



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For the Fiscal Year Ended

October 31, 2024

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Executive Director/CEO



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Louisiana**

For its Annual Financial Report
For the Fiscal Year Ended

October 31, 2024

Christopher P. Morill

Executive Director/CEO

Karen V. Fontenot
Chief Financial Officer
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(337) 291-8201

PLEASE THANK YOUR
AMAZING BUDGET TEAM!!!