

MINUTES OF THE SPECIAL SESSION  
OF THE CADDO PARISH COMMISSION  
BUDGET ADOPTION  
HELD ON THE 2<sup>ND</sup> DAY OF DECEMBER, 2025

The Caddo Parish Commission met in a Regular Session, on the above date, at 3:30 p.m., in the Government Chambers, with Mrs. Gage-Watts, presiding, and the following members in attendance constituting a quorum: Commissioners Atkins, Blake, Burrell, Cothran, Epperson, Gage-Watts, Jones, Kracman, Lazarus, Thomas, G. Young, and J. Young (12). ABSENT: None (0).

Mr. J. Young gave the invocation, and Mr. Epperson led the Commission in the Pledge of Allegiance.

**CITIZENS COMMENTS**

Martha Marak came before the Commission and gave the following comment:

Hello Commissioners, I am Martha Marak. I feel like I know almost everyone. Do I need to give my address? Okay. I am here representing the Food Bank of Northwest Louisiana and really to give my sincere thanks and appreciation to all of you for the wonderful partnership, that together we fed over 3,000 families in one day, which was quite a feat. We know that feeding people is very labor intensive and hard to do physically, but I am so grateful for the work that we all did together. And I just wanted to share our thanks from the Food Bank and to let y'all know that that day, not only did we feed 3,000 families, we provided almost 150,000 pounds worth of food that we got to families that needed. It was enough food for 450,000 meals. And the retail value of the food was \$285,000 at a minimum, it could have been more, because we added to the funds that we received from the Commission to be sure that not only did they get food, but they got healthy food. I just wanted to tell you how grateful I was and show our appreciation. Hope we can do it again, and thank you so much.

**NEW BUSINESS**

It was moved by Mr. Epperson, seconded by Mr. Burrell, that the Rules of Procedure for review and adoption for the 2026 Operating & Capital Improvements Budget be adopted. Motion carried unanimously with Commissioner Thomas being absent.

It was moved by Mr. Cothran, seconded by Mr. J. Young, that Ordinance No. 6568 of 2025 be amended to appropriate \$2.5 million to the Sheriff for office space, which was recommended by the Long-Range Planning Commission. Motion carried, as shown by the following roll call votes: AYES: Commissioners Atkins, Blake, Burrell, Cothran, Epperson, Gage-Watts, Jones, Lazarus, Thomas, G. Young, and J. Young (11). NAYS: Commissioner Kracman (1). ABSENT: None (0). ABSTAIN: None (0).

It was then moved by Mr. Epperson, seconded by Mr. Jones, that Ordinance No. 6568 of 2025, Capital Outlay Fund be adopted as amended. Motion carried unanimously.

**ORDINANCE NO. 6568 OF 2025**

BY THE CADDO PARISH COMMISSION:

AN ORDINANCE ADOPTING THE BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE CAPITAL OUTLAY FUND FOR THE YEAR 2026

BE IT ORDAINED by the Caddo Parish Commission, in legal and regular session convened, that the Budget of Estimated Revenues and Expenditures for the Capital Outlay Fund for the year 2026, is hereby adopted and appropriated as follows, to wit:

2026 BUDGET

**Revenues**

Interest Earned	\$ 121,846
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Total Revenues	121,846
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**Expenditures**

Solid Waste Disposal	1,680,000
Solid Waste Projects	106,000
Vehicle Purchases	335,000
Heavy Equipment Purchases	320,000
Equipment Purchases	2,441,000

Public Works		
Road Construction Project	14,405,000	
Drainage Projects	3,650,000	
Heavy Equipment Purchases		
Drainage	1,007,000	
Building Renovations		
South Camp	40,000	
Vehicle Purchases		
Fleet Services	55,000	
Road & Bridge	380,000	
Equipment Purchases		
Fleet Services	130,000	
Road & Bridge	210,000	
		<u>19,877,000</u>
Parks and Recreation		
Construction and Improvement	4,718,000	
Vehicle Purchases	164,000	
Equipment Purchases	230,000	
		<u>5,112,000</u>
Animal Services and Mosquito Control		
Building Renovations	85,000	
Vehicle Purchases	406,000	
		<u>491,000</u>
Information Systems		
Computer Hardware and Software Purchases	326,575	
		<u>326,575</u>
Facilities and Maintenance		
Building Renovations		
Courthouse	930,000	
Caddo Correctional Center	1,610,000	
Highland Health Unit	240,000	
Caddo Community Action Agency	65,000	
Francis Bickham Building	10,000	
Juvenile Court Buildings	507,500	
Forcht Wade	20,000	
Coroner's Office	15,000	
Vehicle Purchases		
Courthouse	204,000	
Highland Health Unit	45,000	
Caddo Correctional Center	53,000	
Equipment Purchases		
Courthouse	30,000	
Caddo Correctional Center	83,000	
Juvenile Court Buildings	9,000	
		<u>3,821,500</u>
Criminal Justice		
District Attorney		
Equipment Purchases	150,000	
		<u>150,000</u>
Sheriff		
Building Renovations	2,500,000	
		<u>2,500,000</u>
Juvenile Services		
Vehicle Purchases	135,000	
Equipment Purchases	24,000	
		<u>159,000</u>
Administration		
Feasibility Studies	50,000	
Building Renovations	2,000,000	
		<u>2,050,000</u>
Fund Administration		
Legal and Auditing	8,480	
Administration	113,366	
		<u>121,846</u>
Total Expenditures		<u>37,049,921</u>
Excess (Deficiency of Revenues Over Expenditures		(36,928,075)

**Other Financing Sources (Uses):**

Transfer from General Fund	636,575
Transfer from Building Maintenance Fund	1,164,000
Transfer from Solid Waste Disposal Fund	2,441,000
Transfer from Juvenile Justice Fund	156,000
Transfer from Health Tax Fund	391,000
Transfer from Public Works Fund	19,877,000
Transfer from Oil and Gas Fund	6,007,500
Transfer from Capital Improvement III Fund	2,870,000
Transfer from Detention Facilities Fund	885,000
Transfer from Criminal Justice Fund	2,500,000
	<u>36,928,075</u>

Excess (Deficiency) of Revenues and  
Other Financing Sources Over  
Expenditures and Other Financing Uses

BE IT FURTHER ORDAINED that any time during the year the Administrator of the Caddo Parish Commission shall have the authority to transfer part or all of the unencumbered appropriation from one budget line item to another budget line item within departments or functions. Appropriation transfers between departments or functions shall only be Parish Commission action amending this ordinance.

**It was moved by Mr. Cothran**, seconded by Mr. Thomas, *that Ordinance No. 6569 of 2025 be amended to provide an increase of \$40,000 in marketing campaign to promote relocating to Caddo Parish, which was recommended by the Long-Range Planning Commission. Motion carried*, as shown by the following roll call votes: AYES: Commissioners Atkins, Blake, Burrell, Cothran, Epperson, Gage-Watts, Jones, Lazarus, Thomas, G. Young, and J. Young (11). NAYS: Commissioner Kracman (1). ABSENT: None (0). ABSTAIN: None (0).

**It was moved by Mr. Kracman**, seconded by Mrs. Blake, *that Ordinance No. 6569 of 2025 be amended to decrease the allocation to the Metropolitan Planning Commission by \$118,275 (From \$325,000 to \$206,725). This reduction matches the 8.7% reduction by the City (\$28,275) and an additional \$90,000 for a study.*

Mr. Kracman explained that after reviewing budget figures and communicating with fellow Commissioners, there was broad agreement that a different approach was needed regarding MPC funding. He noted that the MPC had appeared before the Commission on multiple occasions requesting amendments to the development code since it was no longer unified with the City of Shreveport's code.

Mr. Kracman said that the MPC staff indicated they could not update the development code in-house and would require a third-party study, which had previously been estimated at \$90,000. He stated that the proposed reduction would account for that amount while also reflecting a decrease in case volume. Additionally, he referenced the impending retirement of MPC Director Alan Clark and indicated that there was no immediate intention to replace him, which provided some budgetary flexibility. He further noted that there has been a reduction in cases following the Commission's adoption of accessory dwelling unit ordinances. Mr. Kracman characterized the proposed reduction as moderate and noted that the MPC allocation had not been revisited in approximately four years. He requested the Commission's support.

During discussion, Mr. Cothran expressed concern about whether the proposed reduction would impact MPC employees. He stated that while he understood Director Clark was retiring, it would have been helpful for an MPC representative to be present to explain the budget figures and potential impacts.

Administrator Bryant responded that the MPC functions as a vendor under contract with the Parish, rather than as an internal department. She explained that the Parish contracts with MPC to provide specific services, including meetings, case processing, and planning reviews. She stated that she could not confirm that the same level of service could be maintained at the reduced funding level and emphasized that the current contract amount of \$325,000 had been in place for at least three years without increases. She further noted that additional data from MPC would be necessary to determine whether services could be maintained at a lower cost.

Mr. Cothran suggested placing the amendment on hold until MPC representatives could be invited to discuss the matter in detail. He stated that he supported cost savings if service levels could be maintained but emphasized the importance of ensuring that the Parish continued to receive at least the same level of service. The Chair agreed that the issue warranted further discussion and indicated that the Commission could revisit the matter at a later time if necessary.

Mr. Burrell asked whether the proposed reduction assumed that Director Clark would not be replaced. Mr. Kracman clarified that the reduction was not contingent upon whether a replacement would be hired and stated that sufficient flexibility remained for MPC to address staffing decisions if needed. Mr. Burrell then asked whether the Commission could leave the budget as proposed and revisit reductions later. Administrator Bryant confirmed that the Commission could adopt the budget and delay execution of the MPC contract until additional information was provided, at which point amendments could still be made.

Administrator Bryant further explained that when MPC became a contracted service rather than an internal department, analysis showed that providing the same services in-house could cost between \$400,000 and \$500,000. She stated that while circumstances had changed, including case volume and the Director's retirement, additional information was needed before determining whether a reduced contract amount was appropriate.

Mr. Burrell stated that based on the information presented, he did not see a need to make changes at that time. Mr. Atkins noted that it would also be possible to approve the reduction now and add funds back in a future budget year if needed.

**Call for the Question by Mr. Thomas**, seconded by Mrs. Gage-Watts. Motion carried, as shown by the following roll call votes: AYES: Commissioners Atkins, Blake, Burrell, Cothran, Epperson, Gage-Watts, Jones, Thomas, and J. Young (9). NAYS: Commissioners Kracman, Lazarus, and G. Young (3). ABSENT: None (0). ABSTAIN: None (0).

At this time, Mr. Kracman's motion failed, as shown by the following roll call votes: AYES: Commissioners Atkins, Blake, Kracman, Lazarus, and J. Young (5). NAYS: Commissioners Burrell, Cothran, Epperson, Gage-Watts, Jones, Thomas, and G. Young (7). ABSENT: None (0). ABSTAIN: None (0).

It was then **moved by Mr. Cothran**, seconded by Mr. Thomas, *that Ordinance No. 6569 of 2025, General Fund*, be adopted as amended. Motion carried unanimously.

#### ORDINANCE NO. 6569 OF 2025

BY THE CADDO PARISH COMMISSION:

#### AN ORDINANCE ADOPTING THE BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE GENERAL FUND FOR THE YEAR 2026

BE IT FURTHER ORDAINED by the Caddo Parish Commission, in legal and regular session convened, that the Budget of Estimated Revenues and Expenditures for the General Fund for the year 2026, is hereby adopted and appropriated as follows, including the new information systems and communications departments, to wit:

#### 2026 BUDGET

##### Revenues

Ad Valorem Taxes	\$9,179,952
State Revenue Sharing	154,000
State Severance Tax	1,440,000
Licenses and Permits	895,000
Charges for Services	175,750
Federal Grants	575,000
Interest Earned	150,000
Building Rental	85,000
Miscellaneous	90,000
Total Revenues	12,744,702

##### Expenditures

Parish Commission	861,399
District Court	2,537,965
District Attorney	8,354,851
Coroner	308,000
Ward Courts (Constables & Justices of the Peace)	101,503
Administration and Legal	1,175,728
Human Resources	435,466
Finance	574,597
Communications	312,271
Information Systems	328,331
Facilities and Maintenance	
Coroner Building	78,752
LSU Extension Building	50,140
Archives	95,000
David Raines Community Center	65,719
Registrar of Voters	860,845
Elections	202,000
Statutory Appropriations	1,219,650

LSU Extension Service	78,800
Other Governmental Appropriations	
Metropolitan Planning Commission	325,000
Emergency Preparedness	37,000
Parish Service Office	46,000
Other Appropriations	<u>250,000</u>
Total Other Governmental Appropriations	<u>658,000</u>
Total Expenditures	<u>18,298,987</u>
Excess (Deficiency) of Revenues Over Expenditures	(5,554,285)
<b>Other Financing Sources (Uses):</b>	
Transfer from American Rescue Plan	250,000
Transfer from Criminal Justice	5,000,000
Transfer from Opioid Trust	200,000
Transfer to Parks and Recreation	(500,000)
Transfer to Capital Outlay	<u>(636,575)</u>
	<u>4,313,425</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Issues	(1,240,860)
Fund Balance at Beginning of Year	25,036,948
Fund Balance at End of Year	<u>\$23,796,088</u>

BE IT FURTHER ORDAINED that any time during the year the Administrator of the Caddo Parish Commission shall have the authority to transfer part or all of the unencumbered appropriation from one budget line item to another budget line item within departments or functions. Appropriation transfers between departments or functions shall only be Parish Commission action amending this ordinance.

It was moved by Mr. Thomas, seconded by Mr. Jones, *that Ordinance No. 6570 of 2025, Public Works Fund be adopted.*

**Substitute motion by Mr. J. Young**, seconded by Mr. Thomas, *to englolo and adopt the following ordinances:*

- *Ordinance No. 6570 of 2025, Public Works Fund*
- *Ordinance No. 6571 of 2025, Building Maintenance Fund*
- *Ordinance No. 6572 of 2025, Detention Facilities Fund*
- *Ordinance No. 6573 of 2025, Parks & Recreation Fund*

At this time, Mr. J. Young's substitute motion carried unanimously.

#### ORDINANCE NO. 6570 OF 2025

BY THE CADDO PARISH COMMISSION:

#### AN ORDINANCE ADOPTING THE BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE PUBLIC WORKS FUND FOR THE YEAR 2026

BE IT ORDAINED by the Caddo Parish Commission, in legal and regular session convened, that the Budget of Estimated Revenues and Expenditures for the Public Works Fund for the year 2026, is hereby adopted and appropriated as follows, to wit:

#### 2026 BUDGET

##### Revenues

Ad Valorem Taxes	\$ 8,280,214
Gas and Oil Sales	80,000
Sales Tax Collections	11,005,500
Parish Transportation	1,400,000
State Revenue Sharing	130,559

Road Royalty Fund	1,560,000
Interest Earned	250,000
Oil and Gas Permits	400,000
Building Permits	15,000
Charges for Services	224,000
Fines & Forfeitures	10,000
Miscellaneous	<u>45,000</u>
 Total Revenues	 <u>23,400,273</u>

**Expenditures**

Administration	2,484,512
Fleet Services	1,002,922
Drainage	1,219,379
Road Capital Improvements	354,417
Road Construction and Maintenance	5,262,000
Commercial Vehicle Enforcement Unit	<u>164,810</u>
 Total Expenditures	 <u>10,488,040</u>

Excess (Deficiency) of Revenues Over Expenditures	12,912,233
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**Other Financing Sources (Uses)**

Transfer to Criminal Justice	-
Transfer to Capital Outlay	<u>(19,877,000)</u>
 Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Sources	 <u>(19,877,000)</u>
 Fund Balance at Beginning of Year	 <u>41,868,970</u>
 Fund Balance at End of Year	 <u>\$ 34,904,203</u>

BE IT FURTHER ORDAINED that any time during the year the Administrator of the Caddo Parish Commission shall have the authority to transfer part or all of the unencumbered appropriation from one budget line item to another budget line item within departments or functions. Appropriation transfers between departments or functions shall only be Parish Commission action amending this ordinance.

**ORDINANCE NO. 6571 OF 2025**

BY THE CADDO PARISH COMMISSION:

AN ORDINANCE ADOPTING THE BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE BUILDING MAINTENANCE FUND FOR THE YEAR

BE IT ORDAINED by the Caddo Parish Commission, in legal and regular session convened, that the Budget of Estimated Revenues and Expenditures for the Building Maintenance Fund for the year 2026, is hereby adopted and appropriated as

**2026 BUDGET****Revenues**

Ad Valorem Taxes	\$ 6,179,803
State Revenue Sharing	105,410
Interest Earned	100,000
Building Rental	36,000
Miscellaneous	<u>500</u>
 Total Revenues	 <u>6,421,713</u>

**Expenditures**

Debt Service	135,700
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Forcht Wade	10,000
Criminal Administration	225,000
Courthouse	5,769,106
Francis Bickham Building	181,095
Government Plaza	249,944
Veteran Affairs Building	<u>26,500</u>
 Total Expenditures	 <u>6,597,345</u>
 Excess (Deficiency) of Revenues Over Expenditures	 (175,632)
 <b>Other Financing Sources (Uses)</b>	
Transfer to Capital Outlay	(1,164,000)
 Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	 (1,339,632)
 Fund Balance at Beginning of Year	 9,632,903
 Fund Balance at End of Year	 <u>\$ 8,293,271</u>

BE IT FURTHER ORDAINED that any time during the year the Administrator of the Caddo Parish Commission shall have the authority to transfer part or all of the unencumbered appropriation from one budget line item to another budget line item within departments or functions. Appropriation transfers between departments or functions shall only be Parish Commission action amending this ordinance.

#### ORDINANCE NO. 6572 OF 2025

BY THE CADDO PARISH COMMISSION:

#### AN ORDINANCE ADOPTING THE BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE DETENTION FACILITIES FUND FOR THE YEAR 2026

BE IT ORDAINED by the Caddo Parish Commission, in legal and regular session convened, that the Budget of Estimated Revenues and Expenditures for the Detention Facilities Fund for the year 2026, is hereby adopted and appropriated as follows, to wit:

#### 2026 BUDGET

##### Revenues

Ad Valorem Taxes	\$ 11,597,768
State Revenue Sharing	200,000
Interest Earned	40,000
Miscellaneous	<u>10,000</u>
 Total Revenues	 <u>11,847,768</u>

##### Expenditures

Debt Service	204,820
Caddo Correctional Center-Facilities & Maintenance	4,942,722
Caddo Correctional Center-Statutory Charges	<u>8,375,000</u>
 Total Expenditures	 <u>13,522,542</u>

Excess (Deficiency) of Revenues Over Expenditures	(1,674,774)
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##### **Other Financing Sources (Uses)**

Transfer from Criminal Justice	1,000,000
Transfer to Capital Outlay	<u>(885,000)</u>
	<u>115,000</u>

Excess (Deficiency)	(1,559,774)
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Fund Balance at Beginning of Year	<u>12,075,085</u>
Fund Balance at End of Year	<u>\$ 10,515,311</u>

BE IT FURTHER ORDAINED that any time during the year the Administrator of the Caddo Parish Commission shall have the authority to transfer part or all of the unencumbered appropriation from one budget line item to another budget line item within departments or functions. Appropriation transfers between departments or functions shall only be Parish Commission action amending this ordinance.

### ORDINANCE NO. 6573 OF 2025

BY THE CADDO PARISH COMMISSION:

#### AN ORDINANCE ADOPTING THE BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE PARKS AND RECREATION FUND FOR THE YEAR 2026

BE IT ORDAINED by the Caddo Parish Commission, in legal and regular session convened, that the Budget of Estimated Revenues and Expenditures for the Parks and Recreation Fund for the year 2026, is hereby adopted and appropriated as follows, to wit:

#### 2026 BUDGET

##### Revenues

Ad Valorem Taxes	\$ 1,908,842
State Revenue Sharing	30,000
Interest Earned	20,000
Private Donations	2,500
Miscellaneous	150
Recreation Fees	40,000
Facilities Use Income	50,000
State Grant Revenue	8,000
Camping Fees	<u>40,000</u>
Total Revenues	<u>2,099,492</u>

##### Expenditures

Allocations to Other Entities	42,000
Parks and Recreation Maintenance and Operation	<u>2,836,290</u>
Total Expenditures	<u>2,878,290</u>
Excess (Deficiency) of Revenues Over Expenditures	(778,798)

##### Other Financing Sources (Uses)

Transfer to General Fund	500,000
Excess (Deficiency)	(278,798)
Fund Balance at Beginning of Year	<u>2,545,579</u>
Fund Balance at End of Year	<u>\$ 2,266,781</u>

BE IT FURTHER ORDAINED that any time during the year the Administrator of the Caddo Parish Commission shall have the authority to transfer part or all of the unencumbered appropriation from one budget line item to another budget line item within departments or functions. Appropriation transfers between departments or functions shall only be Parish Commission action amending this ordinance.

*It was moved by Mr. Cothran, seconded by Mr. Epperson, to amend Ordinance No. 6574 of 2025, Solid Waste Fund, to appropriate \$75,000 for professional services for litter pickup, which was recommended by the Long Range Planning Committee.*

It was noted that this is the balance of the 2025 appropriation.

At this time, Mr. Cothran's motion carried, as shown by the following roll call votes: AYES:

Commissioners Atkins, Blake, Burrell, Cothran, Epperson, Gage-Watts, Jones, Lazarus, Thomas, G. Young, and J. Young (11). NAYS: Commissioner Kracman (1). ABSENT: None (0). ABSTAIN: None (0).

It was moved by Mr. Epperson, seconded by Mrs. Gage-Watts, that Ordinance No. 6574 of 2025, *Solid Waste Fund* be adopted as amended. Motion carried unanimously.

#### ORDINANCE NO. 6574 OF 2025

BY THE CADDO PARISH COMMISSION:

AN ORDINANCE ADOPTING THE BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE SOLID WASTE DISPOSAL FUND FOR THE YEAR 2026

BE IT ORDAINED by the Caddo Parish Commission, in legal and regular session convened, that the Budget of Estimated Revenues and Expenditures for the Solid Waste Disposal Fund for the year 2026, is hereby adopted and appropriated as follows, to wit:

#### 2026 BUDGET

##### Revenues

Ad Valorem Taxes	\$950
Sales Tax	5,494,500
Interest Earned	250,000
Miscellaneous	<u>140,000</u>
Total Revenues	<u>5,885,450</u>

##### Expenditures

Solid Waste Disposal	5,308,780
Code Enforcement	<u>513,806</u>
Total Expenditures	<u>5,822,586</u>

Excess (Deficiency) of Revenues Over Expenditures	62,864
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##### Other Financing Sources (Uses)

Transfer to Capital Outlay	(2,441,000)
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Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Sources	(2,378,136)
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Fund Balance at Beginning of Year	<u>30,769,812</u>
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Fund Balance at End of Year	<u>\$ 28,391,676</u>
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BE IT FURTHER ORDAINED that any time during the year the Administrator of the Caddo Parish Commission shall have the authority to transfer part or all of the unencumbered appropriation from one budget line item to another budget line item within departments or functions. Appropriation transfers between departments or functions shall only be Parish Commission action amending this ordinance.

It was moved by Mr. J. Young, seconded by Mr. Cothran, that Ordinance No. 6575 of 2025, *Juvenile Justice Fund* be adopted. Motion carried unanimously.

#### ORDINANCE NO. 6575 OF 2025

BY THE CADDO PARISH COMMISSION:

AN ORDINANCE ADOPTING THE BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE JUVENILE JUSTICE FUND FOR THE YEAR 2026

BE IT ORDAINED by the Caddo Parish Commission, in legal and regular session convened, that the Budget of Estimated Revenues and Expenditures for the Juvenile Justice Fund for the year 2026, is hereby adopted and appropriated as follows, to wit:

#### 2026 BUDGET

**Revenues**

Ad Valorem Taxes	\$ 4,476,296
State Revenue Sharing	80,110
State and Federal Grants	779,364
Interest Earned	75,000
Miscellaneous	<u>10,600</u>
Total Revenues	<u>5,421,370</u>

**Expenditures**

Juvenile Court	992,121
Juvenile Services	
Probation	4,991,398
Detention	3,362,504
Facilities & Maintenance	<u>704,922</u>
Total Expenditures	<u>10,050,945</u>

Excess (Deficiency) of Revenues Over Expenditures	(4,629,575)
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**Other Financing Sources (Uses)**

Transfer from Criminal Justice Fund	3,500,000
Transfer from Opioid Settlement	100,000
Transfer to Capital Outlay	<u>(156,000)</u>
	3,444,000

Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(1,185,575)
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Fund Balance at Beginning of Year	<u>9,684,060</u>
Fund Balance at End of Year	<u>\$ 8,498,485</u>

BE IT FURTHER ORDAINED that any time during the year the Administrator of the Caddo Parish Commission shall have the authority to transfer part or all of the unencumbered appropriation from one budget line item to another budget line item within departments or functions. Appropriation transfers between departments or functions shall only be Parish Commission action amending this ordinance.

It was moved by Mr. J. Young, seconded by Mrs. Gage-Watts, to amend Ordinance No. 6576 of 2025, Health Tax Fund, to provide and increase of \$40,000 to professional services to help mitigate feral hog issue in the Parish. Motion carried unanimously.

It was then moved by Mr. Epperson, seconded by Mr. J. Young, that Ordinance No. 6576 of 2025 be adopted as amended. Motion carried unanimously.

**ORDINANCE NO. 6576 OF 2025**

BY THE CADDO PARISH COMMISSION:

AN ORDINANCE ADOPTING THE BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE HEALTH TAX FUND FOR THE YEAR 2026

BE IT ORDAINED by the Caddo Parish Commission, in legal and regular session convened, that the Budget of Estimated Revenues and Expenditures for the Health Tax Fund for the year 2026, is hereby adopted and appropriated as follows, to wit:

**2026 BUDGET****Revenues**

Ad Valorem Taxes	\$ 4,455,648
State Revenue Sharing	78,000
Charges for Services	<u>97,500</u>

Interest Earned	45,000
Miscellaneous	2,500
Private Donations	4,000
<b>Total Revenues</b>	<b><u>4,682,648</u></b>

**Expenditures**

Debt Service	89,750
Shreveport Regional Lab	40,037
Highland Health Unit Complex	861,033
Vivian Health Unit Complex	98,961
David Raines Health Center	33,390
Animal Services and Mosquito Control	<u>3,791,172</u>
<b>Total Expenditures</b>	<b><u>4,914,343</u></b>

Excess (Deficiency) of Revenues Over Expenditures	(231,695)
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<b>Other Financing Sources (Uses)</b>	
Transfer to Capital Outlay	(391,000)

Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(622,695)
Fund Balance at Beginning of Year	<u>6,062,545</u>
Fund Balance at End of Year	<u>\$ 5,439,850</u>

BE IT FURTHER ORDAINED that any time during the year the Administrator of the Caddo Parish Commission shall have the authority to transfer part or all of the unencumbered appropriation from one budget line item to another budget line item within departments or functions. Appropriation transfers between departments or functions shall only be Parish Commission action amending this ordinance.

It was **moved by Mr. J. Young** that the following ordinances be englobo'd and adopted:

- *Ordinance No. 6577 of 2025, Biomedical Fund*
- *Ordinance No. 6578 of 2025, Riverboat Fund*

It was **moved by Mr. Thomas**, seconded by Mr. Burrell, to amend Ordinance No. 6578 of 2025, *Riverboat Fund*, by reducing the appropriations by \$170,677.

Mr. Thomas clarified that the discrepancy was related to the "Extensions of Excellence" allocation. He explained that during prior committee discussions, two Salvation Army locations had been under consideration, one of which had been experiencing issues related to reopening. Since those issues had been resolved, the additional \$5,000 was no longer necessary, resulting in the revised reduction amount of \$170,677.

Mr. Atkins requested clarification regarding the overall fiscal impact of the reduction and asked whether the proposed amendment would still leave an estimated deficit of approximately \$1.693 million. In response, it was explained that the proposed appropriations totaled approximately \$1.87 million and that the \$170,677 reduction would be applied against that amount.

At this time, Mr. Thomas' motion carried unanimously.

The Clerk of the Commission stated that there was a motion on the floor to englobo and adopt Ordinance No. 6577 and Ordinance No. 6578. Mr. Atkins requested that these be voted on separately.

It was **moved by Mr. J. Young**, seconded by Mr. Jones, that *Ordinance No. 6577 of 2025, Biomedical Fund* be adopted. Motion carried unanimously.

## ORDINANCE NO. 6577 OF 2025

BY THE CADDO PARISH COMMISSION:

AN ORDINANCE ADOPTING THE BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE BIOMEDICAL FOUNDATION FUND FOR THE YEAR 2026

BE IT ORDAINED by the Caddo Parish Commission, in legal and regular session convened, that the Budget of Estimated Revenues and Expenditures for the Biomedical Foundation Fund for the year 2026, is hereby adopted and appropriated as follows, to wit:

2026 BUDGET

Revenues

Ad Valorem Taxes	\$ 3,819,624
State Revenue Sharing	65,000
Interest Earned	<u>1,500</u>
Total Revenues	<u>3,886,124</u>

Expenditures

Biomedical Foundation	<u>3,797,316</u>
Total Expenditures	<u>3,797,316</u>
Excess (Deficiency) of Revenues	
Over Expenditures	88,808
Fund Balance at Beginning of Year	<u>2,241,264</u>
Fund Balance at End of Year	<u>\$ 2,330,072</u>

BE IT FURTHER ORDAINED that any time during the year the Administrator of the Caddo Parish Commission shall have the authority to transfer part or all of the unencumbered appropriation from one budget line item to another budget line item within departments or functions. Appropriation transfers between departments or functions shall only be Parish Commission action amending this ordinance.

It was then **moved by Mrs. Gage-Watts**, seconded by Mr. Burrell, *that Ordinance No. 6578 of 2025, Riverboat Fund*, be adopted as amended. Motion carried, as shown by the following roll call votes: AYES: Commissioners Blake, Burrell, Cothran, Epperson, Gage-Watts, Jones, Kracman, Lazarus, Thomas, G. Young, and J. Young (11). NAYS: Commissioner Atkins (1). ABSENT: None (0). ABSTAIN: None (0).

ORDINANCE NO. 6578 OF 2025

BY THE CADDO PARISH COMMISSION:

AN ORDINANCE ADOPTING THE BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE RIVERBOAT FUND FOR THE YEAR 2026

BE IT ORDAINED by the Caddo Parish Commission, in legal and regular session convened, that the Budget of Estimated Revenues and Expenditures for the Riverboat Fund for the year 2026, is hereby adopted and appropriated as follows, to wit:

2026 BUDGET

Revenues

Gaming Proceeds	\$750,000
Interest Earned	5,000
Miscellaneous	<u>-</u>
Total Revenues	<u>755,000</u>

Expenditures

Administration	577,721
Allocations to Other Entities	1,699,650
Total Expenditures	<u>2,277,371</u>
Excess (Deficiency) of Revenues	

Over Expenditures	(1,522,371)
<b>Other Financing Sources (Uses)</b>	
Transfer from Oil and Gas	1,250,000
Transfer to Capital Outlay	-
	1,250,000
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Sources	(272,371)
Fund Balance at Beginning of Year	<u>503,871</u>
Fund Balance at End of Year	<u>\$231,500</u>

BE IT FURTHER ORDAINED that any time during the year the Administrator of the Caddo Parish Commission shall have the authority to transfer part or all of the unencumbered appropriation from one budget line item to another budget line item within departments or functions. Appropriation transfers between departments or functions shall only be Parish Commission action amending this ordinance.

*It was moved by Mr. Cothran, seconded by Mr. Thomas, to amend Ordinance No. 6579 of 2025, Criminal Justice Fund, to provide a transfer to the Capital Outlay Fund for \$2.5M appropriation to the Sheriff for office space, which was recommended by the Long Range Planning Committee. Motion carried, as shown by the following roll call votes: Commissioners Atkins, Blake, Burrell, Cothran, Epperson, Gage-Watts, Jones, Lazarus, Thomas, G. Young, and J. Young (11). NAYS: Commissioner Kracman (1). ABSENT: None (0). ABSTAIN: None (0).*

*It was moved by Mr. J. Young, seconded by Mrs. Gage-Watts, that Ordinance No. 6579 of 2025, Criminal Justice Fund, be adopted as amended. Motion carried unanimously.*

#### ORDINANCE NO. 6579 OF 2025

BY THE CADDO PARISH COMMISSION:

#### AN ORDINANCE ADOPTING THE BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE CRIMINAL JUSTICE FUND FOR THE YEAR 2026

BE IT ORDAINED by the Caddo Parish Commission, in legal and regular session convened, that the Budget of Estimated Revenues and Expenditures for the Criminal Justice Fund for the year 2026, is hereby adopted and appropriated as follows, to wit:

#### 2026 BUDGET

##### Revenues

Ad Valorem Taxes	\$7,889,379
State Revenue Sharing	130,000
Interest Earned	<u>1,500</u>
Total Revenues	<u>8,020,879</u>

##### Expenditures

Criminal Justice System	
Administration	33,344
Statutory Charges	238,920
Other Charges	<u>2,500</u>
Total Expenditures	<u>274,764</u>
Excess (Deficiency) of Revenues Over Expenditures	7,746,115

##### **Other Financing Sources (Uses)**

Transfer from Public Works	-
Transfer to General Fund	(5,000,000)
Transfer to Detention Facilities Fund	(1,000,000)
Transfer to Juvenile Justice Fund	(3,500,000)
Transfer to Capital Outlay	<u>(2,500,000)</u>

Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Sources	(12,000,000)
	(4,253,885)
Fund Balance at Beginning of Year	<u>4,499,879</u>
Fund Balance at End of Year	<u>\$245,994</u>

BE IT FURTHER ORDAINED that any time during the year the Administrator of the Caddo Parish Commission shall have the authority to transfer part or all of the unencumbered appropriation from one budget line item to another budget line item within departments or functions. Appropriation transfers between departments or functions shall only be Parish Commission action amending this ordinance.

It was moved by Mr. J. Young, seconded by Mrs. Gage-Watts, to englobe and adopt the following ordinances:

- *Ordinance No. 6580 of 2025, Head Start Fund*
- *Ordinance No. 6581 of 2025, Oil & Gas Fund*
- *Ordinance No. 6582 of 2025, Economic Development Fund*

Motion carried unanimously.

#### ORDINANCE NO. 6580 OF 2025

BY THE CADDO PARISH COMMISSION:

#### AN ORDINANCE ADOPTING THE BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE HEAD START FUND FOR THE YEAR 2026

BE IT ORDAINED by the Caddo Parish Commission, in legal and regular session convened, that the Budget of Estimated Revenues and Expenditures for the Head Start Fund for the year 2026, is hereby adopted and appropriated as follows, to wit:

#### 2026 BUDGET

##### Revenues

Head Start Grant	\$ 16,500,000
Total Revenues	<u>16,500,000</u>

##### Expenditures

Head Start Program	16,500,000
Total Expenditures	<u>16,500,000</u>

Excess (Deficiency) of Revenues  
Over Expenditures

Excess (Deficiency) of Revenues and  
Other Financing Sources Over  
Expenditures and Other Financing Sources

Fund Balance at Beginning of Year

Fund Balance at End of Year

BE IT FURTHER ORDAINED that any time during the year the Administrator of the Caddo Parish Commission shall have the authority to transfer part or all of the unencumbered appropriation from one budget line item to another budget line item within departments or functions. Appropriation transfers between departments or functions shall only be Parish Commission action amending this ordinance.

#### ORDINANCE NO. 6581 OF 2025

BY THE CADDO PARISH COMMISSION:

AN ORDINANCE ADOPTING THE BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE OIL AND GAS FUND FOR THE YEAR 2026

BE IT ORDAINED by the Caddo Parish Commission, in legal and regular session convened, that the Budget of Estimated Revenues and Expenditures for the Oil and Gas Fund for the year 2026, is hereby adopted and appropriated as follows, to wit:

2026 BUDGET

**Revenues**

Oil Royalty/Mineral Lease	\$ 2,500,000
Interest Earned	<u>150,000</u>
Total Revenues	<u>2,650,000</u>

**Expenditures**

Administration	71,430
Debt Service	<u>400,350</u>
Total Expenditures	<u>471,780</u>

Excess (Deficiency) of Revenues Over Expenditures	2,178,220
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**Other Financing Sources (Uses):**

Transfer to Reserve Trust Fund	(4,000,000)
Transfer to Capital Outlay Fund	(6,007,500)
Transfer to Riverboat	<u>(1,250,000)</u>
	(11,257,500)

Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(9,079,280)
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Fund Balance at Beginning of Year	<u>13,183,527</u>
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Fund Balance at End of Year	<u>\$ 4,104,247</u>
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BE IT FURTHER ORDAINED that any time during the year the Administrator of the Caddo Parish Commission shall have the authority to transfer part or all of the unencumbered appropriation from one budget line item to another budget line item within departments or functions. Appropriation transfers between departments or functions shall only be Parish Commission action amending this ordinance.

**ORDINANCE NO. 6582 OF 2025**

BY THE CADDO PARISH COMMISSION:

AN ORDINANCE ADOPTING THE BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE OPIOID SETTLEMENT FUND FOR THE YEAR 2026

BE IT ORDAINED by the Caddo Parish Commission, in legal and regular session convened, that the Budget of Estimated Revenues and Expenditures for the Opioid Settlement Fund for the year 2026, is hereby adopted and appropriated as follows, to wit:

2026 BUDGET

**Revenues**

Settlement Revenue	\$ 500,000
Interest Earned	<u>45,000</u>
Total Revenues	<u>545,000</u>

**Expenditures**

Administration	39,676
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Opioid Abatement Expenses	<u>500,000</u>
Total Expenditures	<u>539,676</u>
Excess (Deficiency) of Revenues Over Expenditures	5,324
<b>Other Financing Sources (Uses):</b>	
Transfer to Juvenile Justice	(100,000)
Transfer to General Fund	<u>(200,000)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(294,676)
Fund Balance at Beginning of Year	<u>4,552,570</u>
Fund Balance at End of Year	<u>\$ 4,257,894</u>

BE IT FURTHER ORDAINED that any time during the year the Administrator of the Caddo Parish Commission shall have the authority to transfer part or all of the unencumbered appropriation from one budget line item to another budget line item within departments or functions. Appropriation transfers between departments or functions shall only be Parish Commission action amending this ordinance.

*It was moved by Mr. G. Young, seconded by Mr. Burrell, to amend Ordinance No. 6583 of 2025, for a \$40,000 appropriation to Visit Shreveport (\$15,000 for the MLK Celebration Choir Competition and \$25,000 for the Shreveport Film Office), which was recommended by the Economic Development Committee.*

*It was moved by Mr. Burrell, seconded by Mr. J. Young, to amend Ordinance No. 6583 of 2025, for an appropriation of \$5,000 to the Louisiana State Fair.*

Mr. Burrell mentioned that this would increase the power output.

At this time, Mr. Burrell's motion carried, as shown by the following roll call votes: Commissioners Atkins, Blake, Burrell, Cothran, Epperson, Gage-Watts, Jones, Lazarus, Thomas, G. Young, and J. Young (11). NAYS: Commissioner Kracman (1). ABSENT: None (0). ABSTAIN: None (0).

At this time, Mr. G. Young's motion carried, as shown by the following roll call votes: Commissioners Atkins, Blake, Burrell, Cothran, Epperson, Gage-Watts, Jones, Lazarus, Thomas, G. Young, and J. Young (11). NAYS: Commissioner Kracman (1). ABSENT: None (0). ABSTAIN: None (0).

*It was moved by Mr. J. Young, seconded by Mr. Epperson, to englobo and adopt the following ordinances:*

- *Ordinance No. 6583 of 2025, Economic Development Fund (as amended)*
- *Ordinance No. 6584 of 2025, Economic Development District Trust Fund*
- *Ordinance No. 6585 of 2025, Law Officer's Witness Fund*
- *Ordinance No. 6586 of 2025, Housing Choice Voucher Program*
- *Ordinance No. 6587 of 2025, American Rescue Plan*
- *Ordinance No. 6588 of 2025, E. Edward Jones Housing Trust Fund*
- *Ordinance No. 6589 of 2025, Reserve Trust Fund*
- *Ordinance No. 6590 of 2025, Debt Service Fund*
- *Ordinance No. 6591 of 2025, Capital Improvement I Fund*
- *Ordinance No. 6592 of 2025, Capital Improvement II Fund*
- *Ordinance No. 6593 of 2025, Capital Improvement III Fund*
- *Ordinance No. 6594 of 2025, Group Insurance Fund*
- *Ordinance No. 6595 of 2025, General Insurance Fund*

At this time, Mr. J. Young's motion carried unanimously, and the Commission adopted the

2026 Budget.

**ORDINANCE NO. 6583 OF 2025**

BY THE CADDO PARISH COMMISSION:

**AN ORDINANCE ADOPTING THE BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE ECONOMIC DEVELOPMENT FUND FOR THE YEAR 2026**

BE IT ORDAINED by the Caddo Parish Commission, in legal and regular session convened, that the Budget of Estimated Revenues and Expenditures for the Economic Development Fund for the year 2026, is hereby adopted and appropriated as follows, to wit:

**2026 BUDGET**

**Revenues**

Video Poker	\$750,000
Interest Earned	20,000
Miscellaneous	-
<b>Total Revenues</b>	<b><u>770,000</u></b>

**Expenditures**

Administration	666,507
Allocation to Other Entities	572,000
<b>Total Expenditures</b>	<b><u>1,238,507</u></b>

Excess (Deficiency) of Revenues Over Expenditures	(468,507)
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**Other Financing Sources (Uses):**

Transfer from American Rescue Plan Fund	-
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(468,507)
Fund Balance at Beginning of Year	<u>1,796,375</u>
Fund Balance at End of Year	
<b>\$1,327,868</b>	

BE IT FURTHER ORDAINED that any time during the year the Administrator of the Caddo Parish Commission shall have the authority to transfer part or all of the unencumbered appropriation from one budget line item to another budget line item within departments or functions. Appropriation transfers between departments or functions shall only be Parish Commission action amending this ordinance.

**ORDINANCE NO. 6584 OF 2025**

BY THE CADDO PARISH COMMISSION:

**AN ORDINANCE ADOPTING THE BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE ECONOMIC DEVELOPMENT DISTRICT TRUST FUND FOR THE YEAR**

BE IT ORDAINED by the Caddo Parish Commission, in legal and regular session convened, that the Budget of Estimated Revenues and Expenditures for the Economic Development District Trust Fund for the year 2026, is hereby adopted and appropriated as follows, to wit:

**2026 BUDGET**

**Revenues**

Ad Valorem Taxes	\$ -
Interest Income	400
Miscellaneous	-
<b>Total Revenues</b>	<b><u>400</u></b>

**Expenditures**

Administration	50,500
<b>Total Expenditures</b>	<b><u>50,500</u></b>

Excess (Deficiency) of Revenues Over Expenditures	(50,100)
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**Other Financing Sources (Uses):**  
Transfer from American Rescue Plan Fund

Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(50,100)
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Fund Balance at Beginning of Year	<u>53,533</u>
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Fund Balance at End of Year	<u>\$3,433</u>
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BE IT FURTHER ORDAINED that any time during the year the Administrator of the Caddo Parish Commission shall have the authority to transfer part or all of the unencumbered appropriation from one budget line item to another budget line item within departments or functions. Appropriation transfers between departments or functions shall only be Parish Commission action amending this ordinance.

#### ORDINANCE NO. 6585 OF 2025

BY THE CADDO PARISH COMMISSION:

AN ORDINANCE ADOPTING THE BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE LAW OFFICERS WITNESS FUND FOR THE YEAR 2026

BE IT ORDAINED by the Caddo Parish Commission, in legal and regular session convened, that the Budget of Estimated Revenues and Expenditures for the Law Officers Witness Fund for the year 2026, hereby adopted and appropriated as follows, to wit:

#### 2026 BUDGET

##### Revenues

Fines and Forfeitures	\$12,000
Interest Earned	<u>400</u>
Total Revenues	<u>12,400</u>

##### Expenditures

Law Officers Witness Contractual Services	<u>15,476</u>
Total Expenditures	<u>15,476</u>

Excess (Deficiency) of Revenues Over Expenditures	(3,076)
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Fund Balance at Beginning of Year	<u>24,258</u>
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Fund Balance at End of Year	<u>\$ 21,182</u>
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BE IT FURTHER ORDAINED that any time during the year the Administrator of the Caddo Parish Commission shall have the authority to transfer part or all of the unencumbered appropriation from one budget line item to another budget line item within departments or functions. Appropriation transfers between departments or functions shall only be Parish Commission action amending this ordinance.

#### ORDINANCE NO. 6586 OF 2025

BY THE CADDO PARISH COMMISSION:

AN ORDINANCE ADOPTING THE BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE HOUSING CHOICE VOUCHER PROGRAM FUND FOR THE YEAR 2026

BE IT ORDAINED by the Caddo Parish Commission, in legal and regular session convened, that the Budget of Estimated Revenues and Expenditures for the Housing Choice Voucher Program Fund for the year 2026, hereby adopted and appropriated as follows, to wit:

#### 2026 BUDGET

**Revenues**

Section 8 Grant	<u>\$ 1,200,000</u>
Total Revenues	<u>1,200,000</u>

**Expenditures**

Section 8 Grant Program	<u>1,200,000</u>
Total Expenditures	<u>1,200,000</u>

Excess (Deficiency) of Revenues  
Over Expenditures

Fund Balance at Beginning of Year	<u>5,326</u>
Fund Balance at End of Year	<u>\$ 5,326</u>

BE IT FURTHER ORDAINED that any time during the year the Administrator of the Caddo Parish Commission shall have the authority to transfer part or all of the unencumbered appropriation from one budget line item to another budget line item within departments or functions. Appropriation transfers between departments or functions shall only be Parish Commission action amending this ordinance.

**ORDINANCE NO. 6587 OF 2025**

BY THE CADDO PARISH COMMISSION:

AN ORDINANCE ADOPTING THE BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE AMERICAN RESCUE PLAN FUND FOR THE YEAR 2026

BE IT ORDAINED by the Caddo Parish Commission, in legal and regular session convened, that the Budget of Estimated Revenues and Expenditures for the American Rescue Plan Fund for the year 2026, hereby adopted and appropriated as follows, to wit:

## 2026 BUDGET

**Revenues**

Federal Grant Revenues	<u>\$ 5,000,000</u>
Interest Earned	<u>100,000</u>
Total Revenues	<u>5,100,000</u>

**Expenditures**

Legal and Auditing Grant Programs	<u>5,000,000</u>
Total Expenditures	<u>5,000,000</u>

Excess (Deficiency) of Revenues Over Expenditures	<u>100,000</u>
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**Other Financing Sources (Uses):**

Transfer to General Fund	<u>(250,000)</u>
Transfer to Capital Outlay Fund	<u>(250,000)</u>

Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	<u>(150,000)</u>
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Fund Balance at Beginning of Year	<u>2,454,208</u>
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Fund Balance at End of Year	<u>\$ 2,304,208</u>
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BE IT FURTHER ORDAINED that any time during the year the Administrator of the Caddo Parish Commission shall have the authority to transfer part or all of the unencumbered appropriation from one budget line item to another budget line item within departments or functions. Appropriation transfers between departments or functions shall only be Parish Commission action amending this ordinance.

**ORDINANCE NO. 6588 OF 2025**

BY THE CADDO PARISH COMMISSION:

AN ORDINANCE ADOPTING THE BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE E. EDWARD JONES TRUST FUND FOR THE YEAR 2026

BE IT ORDAINED by the Caddo Parish Commission, in legal and regular session convened, that the Budget of Estimated Revenues and Expenditures for the E. Edward Jones Trust Fund for the year 2026, is hereby adopted and appropriated as follows, to wit:

2026 BUDGET	
<b><u>Revenues</u></b>	
Gaming Revenue	\$ 150,000
Interest Earned	<u>10,000</u>
Total Revenues	<u>160,000</u>
<b><u>Expenditures</u></b>	
Administration	109,413
Total Expenditures	<u>109,413</u>
Excess (Deficiency) of Revenues and Over Expenditures	50,587
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	50,587
Fund Balance at Beginning of Year	<u>3,763,888</u>
Fund Balance at End of Year	<u>\$ 3,814,475</u>

BE IT FURTHER ORDAINED that any time during the year the Administrator of the Caddo Parish Commission shall have the authority to transfer part or all of the unencumbered appropriation from one budget line item to another budget line item within departments or functions. Appropriation transfers between departments or functions shall only be Parish Commission action amending this ordinance.

**ORDINANCE NO. 6589 OF 2025**

BY THE CADDO PARISH COMMISSION:

AN ORDINANCE ADOPTING THE BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE RESERVE TRUST FUND FOR THE YEAR 2026

BE IT ORDAINED by the Caddo Parish Commission, in legal and regular session convened, that the Budget of Estimated Revenues and Expenditures for the Reserve Trust Fund for the year 2026, is hereby adopted and appropriated as follows, to wit:

2026 BUDGET	
<b><u>Revenues</u></b>	
Interest Earned	<u>\$ 550,000</u>
Total Revenues	<u>550,000</u>
<b><u>Expenditures</u></b>	
Administration	11,893
Allocation to Other Entities	<u>350,000</u>
Total Expenditures	<u>361,893</u>
Excess (Deficiency) of Revenues and Over Expenditures	188,107
<b>Other Financing Sources (Uses):</b>	
Transfer from Oil and Gas	<u>4,000,000</u>

Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	4,188,107
Fund Balance at Beginning of Year	<u>45,492,236</u>
Fund Balance at End of Year	<u>\$ 49,680,343</u>

BE IT FURTHER ORDAINED that any time during the year the Administrator of the Caddo Parish Commission shall have the authority to transfer part or all of the unencumbered appropriation from one budget line item to another budget line item within departments or functions. Appropriation transfers between departments or functions shall only be Parish Commission action amending this ordinance.

#### ORDINANCE NO. 6590 OF 2025

BY THE CADDO PARISH COMMISSION:

#### AN ORDINANCE ADOPTING THE BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE DEBT SERVICE FUND FOR THE YEAR 2026

BE IT ORDAINED by the Caddo Parish Commission, in legal and regular session convened, that the Budget of Estimated Revenues and Expenditures for the Debt Service Fund for the year 2026, is hereby adopted and appropriated as follows, to wit:

#### 2026 BUDGET

##### Revenues

Ad Valorem Taxes	\$ 3,410,405
Interest Earned	<u>15,000</u>
Total Revenues	<u>3,425,405</u>

##### Expenditures

Retirement Deducted from Taxes	102,980
Other Charges	73,352
Debt Service	
2007 General Obligation Bonds/2014 Refunding	807,800
2008 General Obligation Bonds/2015 Refunding	805,250
2009 General Obligation Bonds/2016 Refunding	790,904
2023 General Obligation Bonds	<u>1,482,438</u>
Total Expenditures	<u>4,062,724</u>
Excess (Deficiency) of Revenues Over Expenditures	(637,319)
Fund Balance at Beginning of Year	<u>4,231,571</u>
Fund Balance at End of Year	<u>\$ 3,594,252</u>

BE IT FURTHER ORDAINED that any time during the year the Administrator of the Caddo Parish Commission shall have the authority to transfer part or all of the unencumbered appropriation from one budget line item to another budget line item within departments or functions. Appropriation transfers between departments or functions shall only be Parish Commission action amending this ordinance.

#### ORDINANCE NO. 6591 OF 2025

BY THE CADDO PARISH COMMISSION:

#### AN ORDINANCE ADOPTING THE BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE CAPITAL IMPROVEMENT FUND FOR THE YEAR 2026

BE IT ORDAINED by the Caddo Parish Commission, in legal and regular session convened, that the Budget of Estimated Revenues and Expenditures for the Capital Improvement Fund for the year 2026, is hereby adopted and appropriated as follows, to wit:

## 2026 BUDGET

**Revenues**

Interest Earned	\$ 8,500
Total Revenues	8,500

**Expenditures**

General Government	10,566
Total Expenditures	10,566
Excess (Deficiency) of Revenues Over Expenditures	(2,066)
Transfer to Capital Outlay	-

**Other Financing Sources (Uses)**

Transfer to Capital Outlay	-
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(2,066)
Fund Balance at Beginning of Year	798,205
Fund Balance at End of Year	\$ 796,139

BE IT FURTHER ORDAINED that any time during the year the Administrator of the Caddo Parish Commission shall have the authority to transfer part or all of the unencumbered appropriation from one budget line item to another budget line item within departments or functions. Appropriation transfers between departments or functions shall only be Parish Commission action amending this ordinance.

**ORDINANCE NO. 6592 OF 2025**

BY THE CADDO PARISH COMMISSION:

AN ORDINANCE ADOPTING THE BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE CAPITAL IMPROVEMENT FUND II FOR THE YEAR 2026

BE IT ORDAINED by the Caddo Parish Commission, in legal and regular session convened, that the Budget of Estimated Revenues and Expenditures for the Capital Improvement Fund II for the year 2026, is hereby adopted and appropriated as follows, to wit:

## 2026 BUDGET

**Revenues**

Interest Earned	\$ 30,000
Total Revenues	30,000

**Expenditures**

General Government	-
Total Expenditures	-
Excess (Deficiency) of Revenues Over Expenditures	30,000
Transfer to Capital Outlay	-

**Other Financing Sources (Uses)**

Proceeds From Limited Tax Revenue Bonds	
Transfer to Capital Outlay	-

Excess (Deficiency) of Revenues and Other Financing Sources Over	
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Expenditures and Other Financing Uses	30,000
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Fund Balance at Beginning of Year	<u>2,539,513</u>
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Fund Balance at End of Year	<u>\$ 2,569,513</u>
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BE IT FURTHER ORDAINED that any time during the year the Administrator of the Caddo Parish Commission shall have the authority to transfer part or all of the unencumbered appropriation from one budget line item to another budget line item within departments or functions. Appropriation transfers between departments or functions shall only be Parish Commission action amending this ordinance.

**ORDINANCE NO. 6593 OF 2025**

BY THE CADDO PARISH COMMISSION:

AN ORDINANCE ADOPTING THE BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE CAPITAL IMPROVEMENT FUND III FOR THE YEAR 2026

BE IT ORDAINED by the Caddo Parish Commission, in legal and regular session convened, that the Budget of Estimated Revenues and Expenditures for the Capital Improvement Fund III for the year 2026, is hereby adopted and appropriated as follows, to wit:

**2026 BUDGET**

**Revenues**

Interest Earned	\$ 50,000
Total Revenues	<u>50,000</u>

**Expenditures**

General Government	<u>-</u>
Total Expenditures	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	50,000

**Other Financing Sources (Uses)**

Proceeds From General Obligation Bonds Transfer to Capital Outlay	(2,870,000)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(2,820,000)
Fund Balance at Beginning of Year	<u>14,824,983</u>
Fund Balance at End of Year	<u>\$ 12,004,983</u>

BE IT FURTHER ORDAINED that any time during the year the Administrator of the Caddo Parish Commission shall have the authority to transfer part or all of the unencumbered appropriation from one budget line item to another budget line item within departments or functions. Appropriation transfers between departments or functions shall only be Parish Commission action amending this ordinance.

**ORDINANCE NO. 6594 OF 2025**

BY THE CADDO PARISH COMMISSION:

AN ORDINANCE ADOPTING THE BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE GROUP INSURANCE FUND FOR THE YEAR 2026

BE IT ORDAINED by the Caddo Parish Commission, in legal and regular session convened, that the Budget of Estimated Revenues and Expenditures for the Group Insurance Fund for the year 2026, is hereby adopted and appropriated as follows, to wit:

**2026 BUDGET**

**Revenues**

Charges for Services	<u>\$ 7,238,540</u>
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Total Operating Revenues	<u>7,238,540</u>
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**Operating Expenditures**

Group Insurance	
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Contractual Services	8,018,694
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Operating Income (Loss)	(780,154)
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Non-Operating Revenues	
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Interest Earned	20,000
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Net Income (Loss)	<u>(760,154)</u>
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Net Assets at Beginning of Year	<u>2,673,766</u>
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Net Assets at End of Year	<u>\$ 1,913,612</u>
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BE IT FURTHER ORDAINED that any time during the year the Administrator of the Caddo Parish Commission shall have the authority to transfer part or all of the unencumbered appropriation from one budget line item to another budget line item within departments or functions. Appropriation transfers between departments or functions shall only be Parish Commission action amending this ordinance.

**ORDINANCE NO. 6595 OF 2025**

BY THE CADDO PARISH COMMISSION:

AN ORDINANCE ADOPTING THE BUDGET OF ESTIMATED REVENUES AND EXPENDITURES FOR THE GENERAL INSURANCE FUND FOR THE YEAR 2026

BE IT ORDAINED by the Caddo Parish Commission, in legal and regular session convened, that the Budget of Estimated Revenues and Expenditures for the General Insurance Fund for the year 2026, is hereby adopted and appropriated as follows, to wit:

**2026 BUDGET****Revenues**

Charges for Services	<u>\$ 2,976,000</u>
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Total Operating Revenues	<u>2,976,000</u>
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**Operating Expenditures**

Casualty Program	
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Contractual Services	2,025,016
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Workers Compensation Program	
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Contractual Services	930,998
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Total Operating Expenditures	2,956,014
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Operating Income (Loss)	19,986
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Non-Operating Revenues	
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Interest Earned	12,000
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**Other Financing Sources (Uses)**

Transfer to Capital Outlay	-
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Net Income (Loss)	<u>31,986</u>
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Net Assets at Beginning of Year	<u>149,960</u>
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Net Assets at End of Year	<u>\$ 181,946</u>
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BE IT FURTHER ORDAINED that any time during the year the Administrator of the Caddo Parish Commission shall have the authority to transfer part or all of the unencumbered appropriation from

one budget line item to another budget line item within departments or functions. Appropriation transfers between departments or functions shall only be Parish Commission action amending this ordinance.

There being no further business to come before the Commission, the meeting adjourned at 4:21 p.m.



Michelle Nations  
Assistant Commission Clerk

Stormy Gage-Watts  
President

**\*\*These are draft minutes. The Commission will vote on them during their January 8, 2026 Regular Session. \*\***