



THE PARISH OF
CADDO
Louisiana

2026

ADOPTED ANNUAL
OPERATING AND
CAPITAL IMPROVEMENT BUDGET
FOR THE PARISH OF CADDO, LOUISIANA



PARISH OF CADDO, LOUISIANA ANNUAL OPERATING AND CAPITAL IMPROVEMENT BUDGET

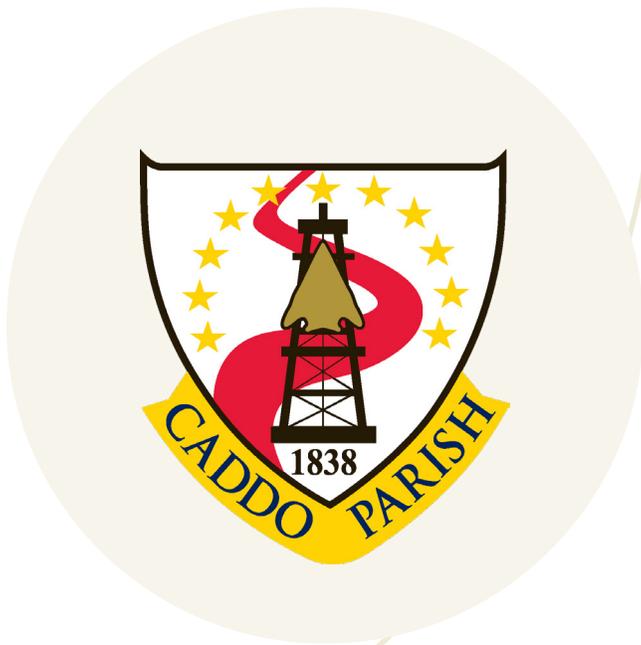
January 1, 2026 – December 31, 2026

Erica R. Bryant
Administrator and CEO

Hayley B. Barnett
Director of Finance

Commission Members:

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Gregory Young	District 2
Victor Thomas	District 3
John Paul Young	District 4
Roy Burrell	District 5
Steffon Jones	District 6
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished Budget
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PRESENTED TO

**Caddo Parish Commission
Louisiana**

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morill

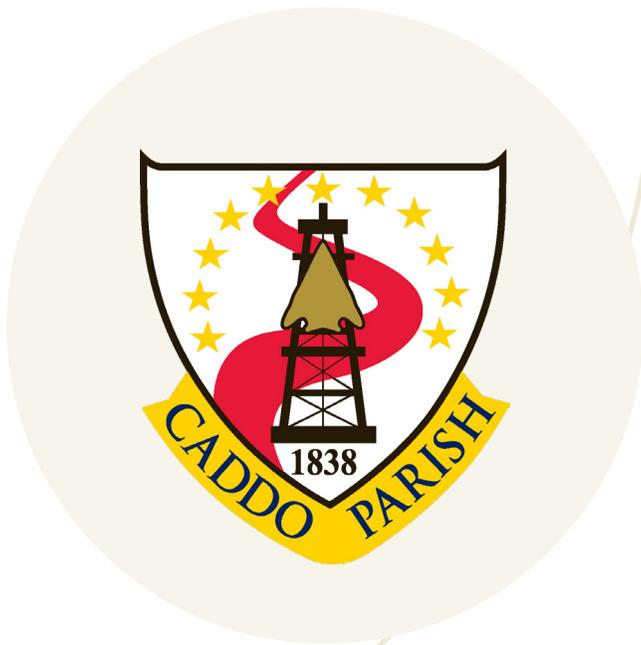
Executive Director

AWARD OF DISTINGUISHED BUDGET PRESENTATION

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Parish of Caddo, Louisiana, for its Annual Budget for the fiscal year beginning January 1, 2025.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to confirm to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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OUR CORE VALUES

Integrity – Service – Excellence

Our Mission Statement

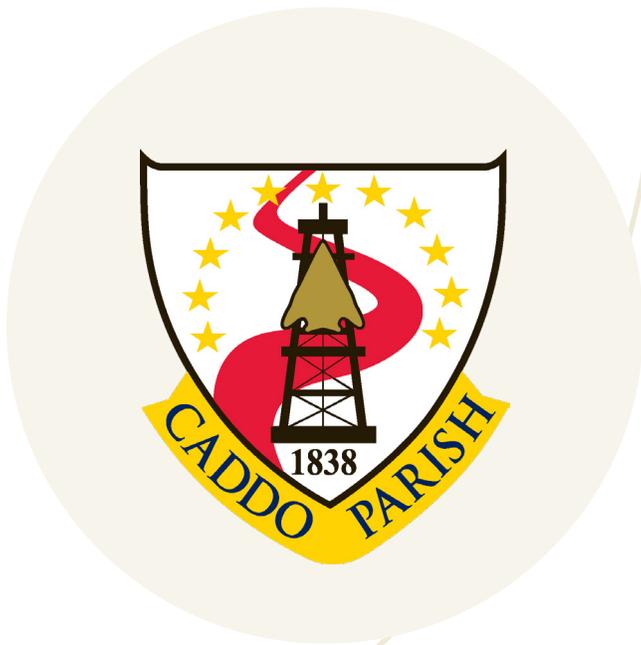
Committed to redefining excellence in governmental services and setting new standards of performance and service delivery.

Committed to providing our citizen investors with the cost-effective services that give them the best return on their tax dollars, while improving quality of life.

Committed to expanding the capacity of the organization through the development of our most valuable assets, our people.

Driven and motivated by our passion to achieve excellence in all that we do; we believe that excellence is not only valuable, it's priceless.

And finally, the primary reason for us being here is to serve the citizens of our community; it's about them and not us!



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Table of Contents

INTRODUCTORY SECTION

Budget Message	11
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SUPPLEMENTAL INFORMATION

District Map	21
Area Map	23
Miscellaneous Statistics	25
Communications Overview	29
Strategic Framework	31
Goals and Objectives	31
Organization Chart	37
Combined Personnel Roster	39
Total Salaries	40
Personnel Changes	41

PARISH DEPARTMENTS AND FUNDED AGENCIES

Parish Departments

Commission Clerk's Office	45
Office of the Parish Attorney	47
Department of Finance	49
Department of Human Resources	55
Department of Communications	61
Department of Information Systems	65
Department of Public Works	67
Department of Facilities and Maintenance	79
Department of Parks and Recreation	89
Department of Juvenile Services	105
Department of Animal Services and Mosquito Control	111

Parish-Funded Agencies

First Judicial District Court	119
District Attorney	121
Coroner's Office	125
Registrar of Voters	127
LSU Extension Service	129
Juvenile Court	139
Biomedical Research Foundation	145
Head Start/Early Head Start Program	159

COMBINED FINANCIALS OVERVIEW

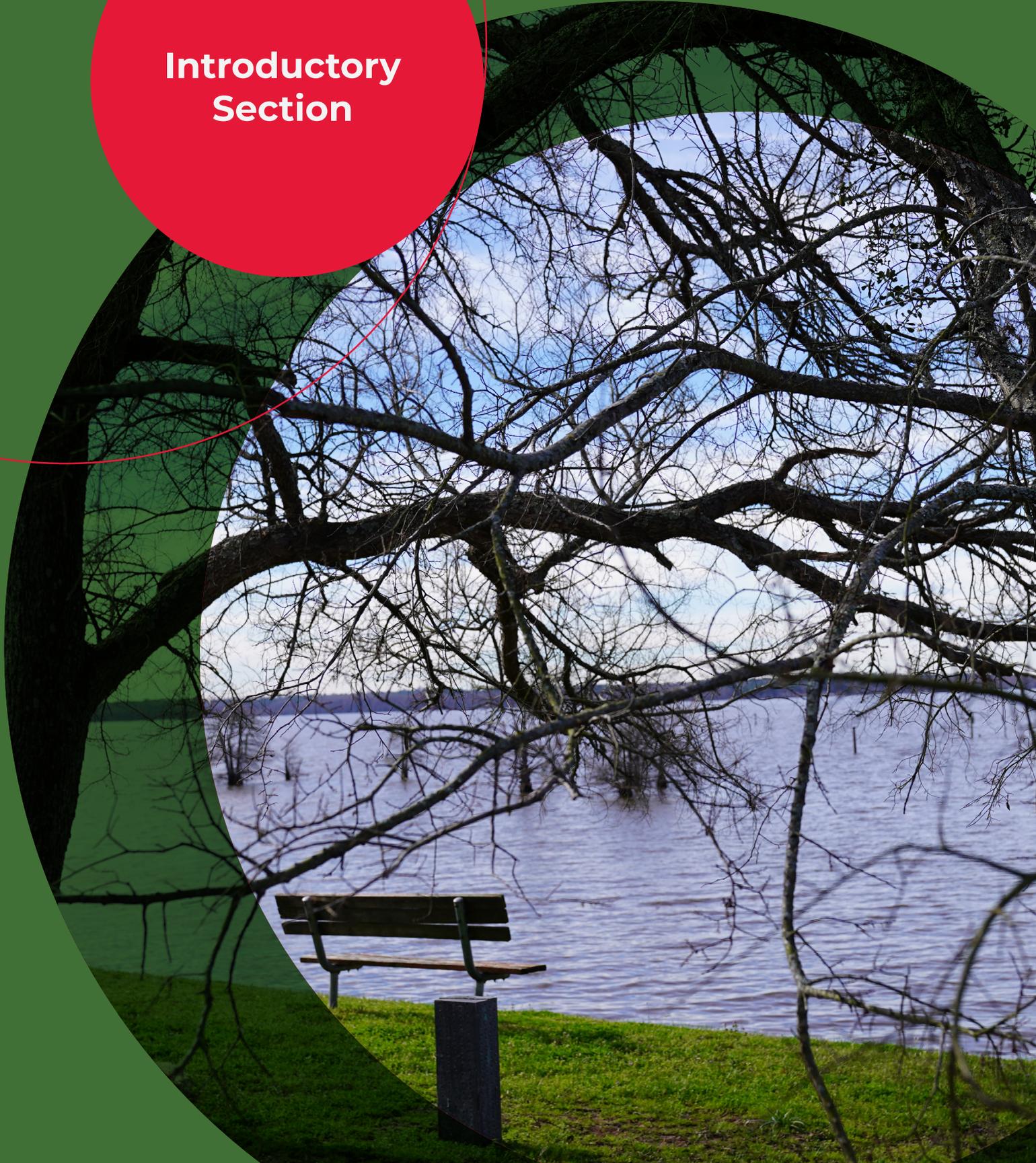
Summary of Changes Between Proposed and Adopted Budget	181
Fund Balance Analysis	183
Budget Summary – Governmental Funds	185
Budget Summary – Internal Service Funds	189
NGO-Governmental Organization Awards	191
Budget 5-Year Forecast	195
Budget Preparation and Review Process	199
Financial Policies, Assumptions and Trends	201
Fund Structure	211
Fund Summary	213
Department – Fund Relationship	214
Schedule of Taxable Assessment	215
Schedule of Millage Rates	216
Schedule of Ad Valorem Assessments	217

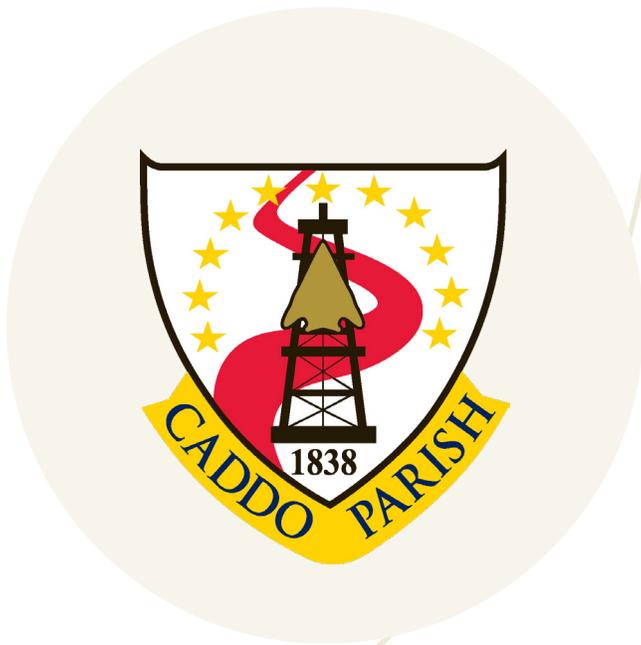


Table of Contents

Debt Service and Financial Obligations	219	Biomedical Fund	329
Legal Debt Margin	220	Riverboat Fund	330
Statement of Bonded Debt	221	Criminal Justice Fund	332
Statement of Limited Tax Revenue Bonds	222	Head Start Fund	334
Bonded Debt Per Capita	224	Oil and Gas Fund	335
CAPITAL IMPROVEMENT BUDGET		Opioid Settlement Fund	337
Capital Outlay Fund	227	Economic Development Fund	338
Budget Summary	230	Economic Development District Trust Fund	339
Long-Range Capital Plans		Law Officers Witness Fund	340
Department of Public Works	237	Housing Choice Voucher Program Fund	341
Department of Facilities and Maintenance	243	American Rescue Plan Fund	342
Department of Parks and Recreation	253	E. Edward Jones Housing Trust Fund	343
INDIVIDUAL FUND BUDGETS		Reserve Trust Fund	345
General Fund		Debt Service Fund	
Fund Summary	267	Budget by Category	351
Budget by Category	269	Capital Project Funds	
Budget Detail	271	Fund Summary	359
Special Revenue Funds		Capital Improvement Fund I	360
Fund Summary	287	Capital Improvement Fund II	361
Budget by Category	295	Capital Improvement Fund III	362
Public Works Fund	297	Internal Service Funds	
Building Maintenance Fund	304	Budget by Category	369
Detention Facilities Fund	308	Group Insurance Fund	370
Parks and Recreation Fund	311	General Insurance Fund	371
Solid Waste Disposal Fund	314	GLOSSARY	375
Juvenile Justice Fund	317	ACRONYMS	383
Health Tax Fund	323		

**Introductory
Section**





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TO: The Caddo Parish Commission and the Citizens of Caddo Parish:

In compliance with Article VI, Section 6.02 of the Caddo Parish Home Rule Charter, the Caddo Parish Administration is pleased to submit its proposed 2026 budget for consideration and adoption by the Caddo Parish Commission. The annual budget represents one of the most important documents the Commission will enact. It reflects the resources, strategies, and goals of the Parish in delivering public services at a quality level that Caddo citizens have come to expect. This budget message discusses the priorities of Caddo Parish and how those priorities are reflected in the budget.

The budget document represents a balanced budget for 2026, reflective of prudent and sound financial management and the optimization of taxpayers' dollars invested toward the Caddo Parish government's operation. This budget addresses the Parish's most urgent operational needs, capital improvement initiatives, support of Parish agencies, economic development, and social programs. The 2026 budget is a conservative budget that preserves funding for essential services which Caddo citizens rely upon.

Highlights

- > 1% Increase in total Revenues
- > 4.2% Increase in Property Taxes
- > No substantial change in Expenditures
- > \$208.5m Fund Balance
- > \$4m Increase in Reserve Trust Fund
- > Criminal Justice Issues – Operating Deficits
- > Walter B. Jacobs Nature Center Construction Complete
- > 2% COLA, up to 3% Merit

The adopted budget totals \$145,572,985 and meets the projected needs of all Parish operations, capital improvements, and debt service requirements. The 2026 budget reflects a \$2.5m increase in expenditures from the 2025 adopted budget. Total revenues for the 2026 budget are \$116,288,970, an increase of 1% from 2025, resulting from an increase in property taxes and a decrease in intergovernmental revenues relating to ARPA funds. Further analysis of revenues and expenditures begins on page 14 under the Budget Overview.

Budget Points

The 2026 budget represents a sustainable work plan that positions Caddo Parish to better achieve its mission and priorities while recognizing changing economic conditions. The 2026 budget addresses the following budgetary impacts:

- > **Declining Population/Revenue Impact:** Caddo Parish has lost about 7% of its population since 2010. While Caddo Parish has experienced growth in its older population, younger individuals and families are declining. This decline in population impacts the ability to recruit staff, fewer homes being built, and less business development. All these factors affect the growth rate of the Parish's tax revenue. Tax revenue is not growing at the same rate as expenditures, which indicates that, at some point, expenditures will exceed available revenues.
- > **Local Economy:** The economy of Caddo Parish and Northwest Louisiana continues to have its challenges, although it remains an important factor in Louisiana's overall economic health. The local economy has stabilized from the effects of the COVID-19 pandemic and is expected to remain stable for 2026, but there has been limited economic growth. Ad valorem taxes make up the most significant portion of recurring Parish revenues, and the limited growth in the economy would normally affect property valuations. However, while there has been limited economic growth, there has been an increase in property valuations due to an increase in the sales price of existing homes. Maintaining property tax revenues at a consistent level will allow the Parish of Caddo to maintain its strong financial position while prudently administering its capital needs. Sales tax revenues have also increased due to inflation.

Caddo Parish collaborates with the Northwest Louisiana Economic Partnership (NLEP) to bring business developments to Caddo Parish. There are active projects in the pipeline, and we look forward to meaningful progress in 2026. In 2025, Ascentek announced a \$50m investment to expand the manufacturing and distribution facility in Shreveport. Ascentek plans to build a 270,000 square foot manufacturing assistance facility and enhance operations at its existing production and distribution center. The company is expected to create 91 direct new jobs in manufacturing, production support and business administration, while also retaining 105 current positions. Louisiana Economic Development estimates the project will result in an additional 247 indirect new jobs, for a total of 338 potential new jobs in the Northwest Region. Also in 2025, SkyWest, the nation's largest regional airline carrier, has selected Shreveport Regional Airport as its newest maintenance base and facility to help support its fleet of nearly 500 regional aircraft. The SkyWest facility is expected to create 150 direct new jobs with an average annual salary of \$70,000 – about 27% above the parish average wage. Louisiana Economic Development estimates the project will result in 375 indirect new jobs, bringing a potential 525 new jobs in the Northwest Region. Also, Ward II Industrial Park, a 900+ acre industrial site in Vivian, LA, has been named as one of Canadian Pacific Kansas City (CPKC)'s Site Ready industrial development locations. Ward II Industrial Park is the only gold tiered designated site in the United States.

- > **Maintaining Financial Health:** The 2026 budget follows the Parish's financial policies, which include maintaining the Reserve Trust Fund, the Parish's "rainy day fund," and prudent fund balance levels. For 2026, the Parish will transfer \$4 million from the Oil and Gas Fund to the Reserve Trust Fund, increasing the fund balance to \$49 million.

Department Heads and their teams have continued to work diligently to effectively administer the departmental budgets and deliver quality services to Caddo citizens.

Through continuous budget reviews by Department Heads, the Director of Finance, the Parish Administration, and the Caddo Parish Commission, the estimated year-end overall fund balance for the 2026 Budget is approximately \$211 million, representing 147% of total expenditures.

- > **Criminal Justice Issues:** Criminal Justice expenditures comprise over 25% of the 2026 budget. The 2026 budget includes a \$4.6 million operating deficit in the Juvenile Justice Fund, a \$1.6 million operating deficit in the Detention Facilities Fund, and a \$5.5 million operating deficit in the General Fund. These deficits result from increased criminal justice costs for Juvenile Services, the Caddo Correctional Center (CCC), the District Attorney's Office, and the District Court. Increased inmate medical expenses at CCC, lack of funding for juvenile justice, increased costs for Assistant District Attorneys (ADAs), and a decline in revenues for court costs have all contributed to the deficits. Additionally, citizens are concerned about violent crimes and their overall safety. The Parish struggles to address public safety and criminal justice with the current funding. A long-term solution is needed to address this growing issue. Caddo Parish officials have worked closely with leaders in the criminal justice community, including the Sheriff, DA, and Shreveport Police, to address this ongoing problem.
- > **Walter B. Jacobs Nature Center Rehabilitation Project:** In 2022, the voters in Caddo Parish approved a \$20 million bond initiative to rehabilitate the Walter B. Jacobs (WBJ) Nature Center to construct a new 24,000-square-foot facility. Caddo Parish broke ground on the project in 2024 and anticipates opening January 2026. The WBJ project will transform the former nature center into a more dynamic and interactive educational facility that will benefit the entire region. The new complex will feature over 12,000 square feet of interactive exhibits, classroom spaces, a gift shop, a 2,500-square-foot bird aviary, and an additional 8,000 square feet of full-service event space. The event space can be used for weddings, receptions, conferences, and other events. Caddo Parish is beyond thankful to the citizens of Caddo Parish for allowing the Parish to embark upon this project that will undoubtedly enhance the quality of life in Caddo Parish and beyond.

Financial Condition

Despite the population decline and limited economic growth, the Caddo Parish Commission remains in good financial condition. There are adequate fund balance levels to offset revenue shortfalls, which demonstrates the financial strength of the Parish. The ending 2026 fund balance is estimated at \$211 million, providing ample funds if there is a negative economic event. Although the Parish has strong reserves, there are some areas of concern. Those funds with criminal justice expenditures, Juvenile Justice, Detention Facilities, and the General Fund, are using fund balances to offset revenue shortfalls. The continual increase in medical costs and the rise in the number of inmates at CCC strain the reserve levels in the Detention Facility Fund while also impacting the costs in the General Fund relating to the District Court and the District Attorney's Office.

Budget Organization

This budget document is divided into several sections, with the four major sections being Narratives, Budget Overview, Capital Budget, and Fund Budgets. The Narratives section includes a description of each department and all Parish-funded agencies. Most departments provided a list of accomplishments for 2025, as well as goals and objectives for the 2026 budget year. The Budget Overview section provides the reader with a “snapshot” of the Parish’s 2026 budget. The Capital Budget section represents the Parish’s Capital Improvement Plan for 2026 and lists the planned projects for the year. Line-item appropriation details are included in the individual fund sections of the budget document.

Budget Overview

The 2026 budget is balanced because revenues and fund balances meet 2026 expenditures. Fund balances are appropriated only to the extent that appropriations exceed estimated revenues. The recommendations included in the budget are guided by key principles of sound financial practices. For example, ongoing revenues are used for ongoing expenditures, while one-time revenues support one-time expenditures. The following is an analysis of major revenues, expenditures, and fund balance reserves impacting the 2026 budget.

Revenues

Projections for our most important revenues, property, and sales taxes are based on estimates of future economic conditions. The economic outlook for the coming year affects revenue estimates, which determine the amount of funds available for spending. As noted, Caddo Parish’s economic outlook is stable, and hopefully, the Parish will experience some significant economic gains in 2026. Accordingly, the following revenue forecasts are based on projected economic trends.

- > **Ad Valorem “Property” Taxes** – The 2026 budget includes an increase of 4.2% in property tax revenues from \$58.7 million in 2025 to \$61.2 million in 2026. Property tax revenues are projected to increase due to an increase in the overall assessment resulting from higher prices for existing home sales. An increase of 4% is expected for property tax assessments from 2025 to 2026.
- > **Sales Taxes** – Sales taxes are budgeted to increase by \$.5 million to \$16.5 million in 2026. Sales tax revenue has been impacted by inflation and increased construction. Sales tax revenues fluctuate widely with large upswings and downswings. Given the unpredictable nature of this revenue source, the Parish conservatively estimates sales tax revenues.
- > **Intergovernmental Revenue** – Intergovernmental revenues are expected to decrease by 10%, resulting from a decrease in ARPA revenues. ARPA revenues are deferred and only recognized when spent. The Parish received \$46.6 million between 2021 and 2022. In 2025 the Parish budgeted to recognize \$10 million of the ARPA revenues compared to the 2026 budget of \$5 million. The \$5 million will be used for Parish capital projects and agency projects for local fire and water districts.

- > **Other Revenue** – The Parish has estimated \$2.5 million for its oil and gas revenue for 2026, an increase of \$1.5 million from 2025. Both oil and gas prices and production have increased, so the Parish expects these revenues to increase. Gaming revenue is expected to decrease slightly due to fewer gaming customers. Rents and interest earned are expected to increase due to increased returns on the Parish’s investment balances. The Parish’s other revenue sources, such as state-shared revenues, are expected to remain stable in 2026.

Expenditures

The Parish’s 2026 adopted expenditures are \$145 million, an increase of \$2.5m over the 2025 budget. The expenditures are stable from year to year with no significant change, with the exception of an additional \$2.5m expenditure for a new Sheriff’s Office building. A summary of each fund’s budget is detailed on page 17. The following items address the factors associated with the change:

- > **Salaries** – Increases in operating expenses are typically associated with changes in compensation, benefits, and staffing levels. The 2026 budget provides for a 2% cost of living adjustment and up to a 3% merit increase. The total budgeted positions, including parish-funded agencies, is 438. There is a net increase of one position for the 2026 budget. The additional position is an administrative specialist for Walter B. Jacobs Park.
- > **Health Insurance** – The premiums for the group medical program are projected to increase by 6%. This is attributable to the increase in healthcare costs. Claim payments for 2025 are estimated at \$6 million. In 2026, we will continue to analyze our health insurance program to determine methods to reduce costs while providing affordable benefits. The 6% increase in premiums affects both the employees and the Parish.
- > **Retirement** – The Parish’s contribution to the Parochial Employees Retirement System (PERS) and the Caddo Parish Employees’ Retirement System (CPERS) will remain 11%. The CPERS rate is established based on the rate established for PERS by the PERS Board of Directors. The retirement contribution reached a high of 16.75% in 2013. Most State retirement plans in Louisiana are increasing employer contributions, not decreasing; this is a testament to the strength of the retirement system for Parish employees.

- > **Criminal Justice** – Revenues in the Juvenile Justice Fund are anticipated to be \$5.4 million with expenditures of \$10.2 million, resulting in appropriations exceeding revenues by \$4.8 million. The Detention Facilities Fund has estimated revenues of \$11.8 million with estimated expenditures of \$13.3 million, resulting in an operating deficit of \$1.5 million. The General Fund has estimated total revenues of \$12.7 million with estimated expenditures of \$18.3 million, resulting in an operating deficit of \$5.6 million. The Criminal Justice Fund will provide an operating subsidy of \$3.5 million to the Juvenile Justice Fund, \$1 million to the Detention Facilities Fund, and \$5 million to the General Fund to offset these deficits. An additional \$2.5 million will be transferred to the Capital Outlay Fund for a new Sheriff’s Office building. The rededication of the Public Works property tax millage has allowed the Parish to allocate more funds to the Criminal Justice Fund to provide operating subsidies to those funds with significant criminal justice costs. These subsidies allow for a balanced budget in those funds with criminal justice expenditures.
- > **Prison Operations** – Expenditures related to the operations of the Caddo Correctional Center (CCC) are estimated to increase by 3%. The increase is due to increased costs for prisoner medical care, especially costs associated with prescription drugs and medical staff salary increases.

Capital Projects

The Parish decreased the Capital Outlay Program in 2026 by \$4.3 million. The capital program decreased due to reduced appropriations for the new Walter B. Jacobs Nature Center. Additionally, there are fewer ARPA projects budgeted for 2026. To successfully complete the 2025 capital improvement projects, the Parish proposes a combination of funding mechanisms, including the following funding sources: ARPA, General Fund, Oil and Gas Fund, and fund balances from various special revenue funds. This funding approach allows the Parish to accomplish approximately \$37 million in essential capital projects.

Fund Balance Reserves

One of the most important elements of a sound, comprehensive budget is to evaluate the impact of projected revenue and appropriations on fund balance reserves. Fund balances are important to meet unanticipated expenditure requirements, major revenue shortfalls, or a major emergency such as a natural disaster. The fund balance for 2026 is expected to increase by \$3.5 million from the 2025 adopted fund balance of \$205 million. The increase is associated with higher than expected sales tax, oil and gas and interest revenues in 2024 which resulted in higher ending fund balances than budgeted. Most of the remaining projects will be funded with fund balance reserves and Oil and Gas Revenues. Capital improvements comprise 25% of the Parish’s 2026 budget. The five-year Capital Improvement Plan identifies the future capital needs of the Parish. Most of the capital improvements are related to roads, bridges, parks, and building renovations.

Parish Operating Funds Expenditure Summary

	FY 2025 Adopted	FY 2026 Budget	% Change From PY
General Fund			
General Fund	\$17,132,517	\$18,298,987	7%
Total General Fund	17,132,517	18,298,987	7%
Special Revenue Funds			
Public Works Fund	9,637,653	10,488,040	9%
Building Maintenance Fund	6,387,580	6,597,345	3%
Detention Facilities Fund	13,130,625	13,522,542	3%
Parks & Recreation Fund	2,502,551	2,878,290	15%
Solid Waste Fund	5,325,966	5,822,586	9%
Juvenile Justice Fund	9,811,170	10,050,945	2%
Health Tax Fund	4,540,848	4,954,343	9%
Biomedical Fund	3,590,635	3,797,316	6%
Riverboat Fund	1,489,267	2,277,371	53%
Criminal Justice Fund	265,247	274,764	4%
Head Start Fund	15,500,000	16,500,000	6%
Oil and Gas Fund	464,931	471,780	1%
Opioid Settlement Fund	538,172	539,676	0%
Economic Development Fund	718,726	1,238,507	72%
Econ Develop District Trust Fund	50,500	50,500	-
Law Officers Witness Fund	29,255	15,476	(47%)
Housing Choice Voucher Program	700,000	1,200,000	71%
American Rescue Plan Fund	7,400,000	5,000,000	(32%)
E. Edward Jones Trust Fund	1,152,516	109,413	(91%)
Reserve Trust Fund	360,822	361,893	0%
Total Special Revenue Funds	83,596,464	86,150,787	3%
Debt Service Fund			
Debt Service Fund	4,041,622	4,062,724	1%
Total Debt Service Fund	4,041,622	4,062,724	1%
Capital Project Funds			
Capital Improvement I Fund	9,181	10,566	15%
Capital Outlay Fund	38,239,689	37,049,921	(3%)
Total Capital Project Funds	\$38,248,870	\$37,060,487	(3%)
Grand Totals	\$143,019,473	\$145,572,985	7%

Future Outlook

Caddo Parish's local economy will experience business growth and development with the new Amazon Fulfillment Center and continued expansion by SLB and GE/Prolec. The oil and gas industry is declining, but property values have increased. The future of the Parish remains promising, although we have our share of challenges. We will continue to work with our state, parish, and other local partners to support smart growth, infrastructure, and other initiatives that encourage and spark economic development in our area. We remain optimistic that we will continue to use the Parish's resources wisely to build our economy, encourage business development and expansion, and promote technological advancement by pursuing businesses that help us positively transform our community.

Financial Awards

Caddo Parish was once again awarded the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Award for the 2025 budget year. The Parish also received the GFOA's Certificate of Achievement for Excellence in Financial Reporting for 2023 and we are awaiting results for the 2024 award. It is a pleasure to report that the Parish's 2024 financial audit resulted in a favorable report with a healthy fund balance. The financial results indicate the continuous efforts toward achieving excellence in government financial accounting standards.

The Administration will continue to exercise sound fiscal management across all departmental budgets to ensure the Parish is prepared to respond to changing service demands while utilizing existing resources. The overall spending forecast is projected to be consistent with priorities and needs.

Acknowledgements

Preparing any organization's budget is usually an enormous task, and this budget is no exception. It takes the entire organization, funded agencies, citizens, and the Caddo Parish Commission to complete the budget process. On every team, there are "stand-out performers" who lead the way and are instrumental in getting things done. Accordingly, it is befitting to extend appreciation to Mrs. Hayley B. Barnett – Director of Finance, Mrs. Stephanie Rico-Griffith – Assistant Director of Finance, and all members of the Finance Team, for exceptional management of Caddo Parish finances and the preparation and organization of the 2026 budget. Additionally, department directors are to be commended for their ability to prioritize the Parish's most urgent expenditure and capital needs.

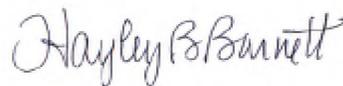
Conclusion

The Parish of Caddo is financially sound and practices prudent financial management. The 2026 budget reflects the Caddo Parish Commission's financial discipline to ensure funds are available for current and future community needs. The Commission's leadership has allowed the Parish to better align resources toward the Parish's most important priorities.

Thank you for supporting our efforts to effectively serve the Caddo Parish community.



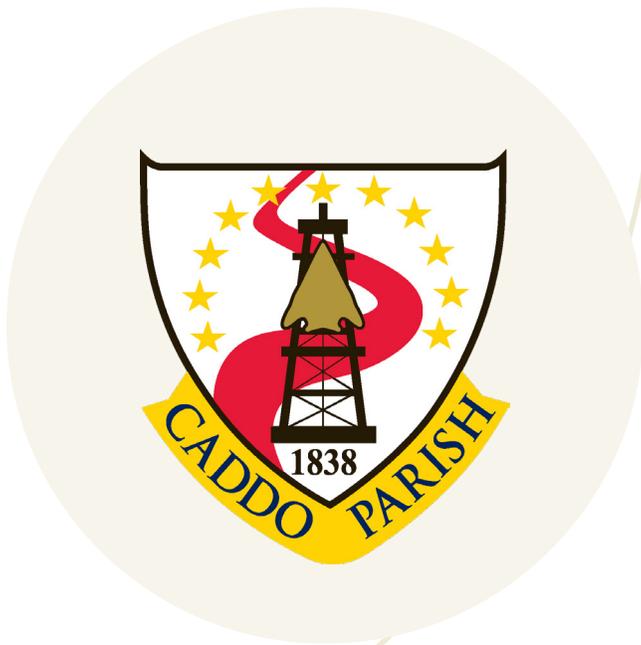
Erica R. Bryant
Administrator & CEO



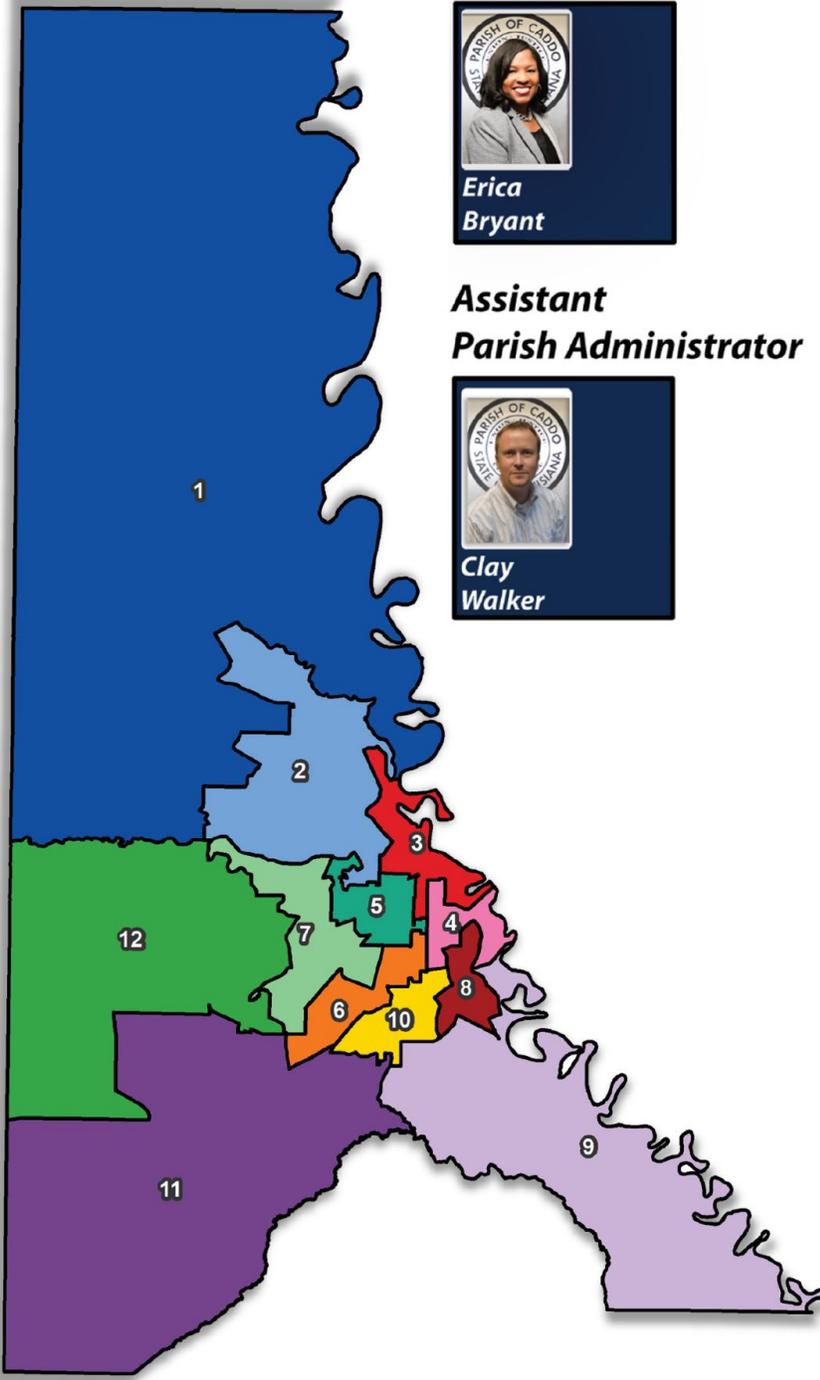
Hayley B. Barnett
Director of Finance

**Supplemental
Information**





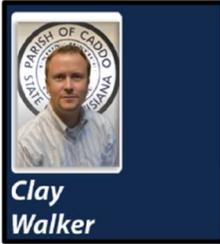
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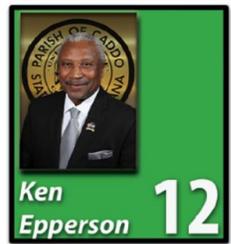
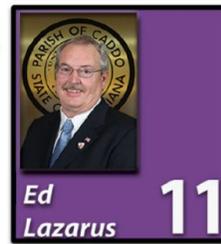
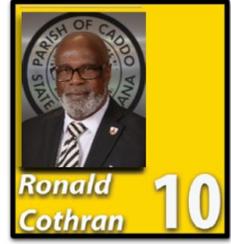
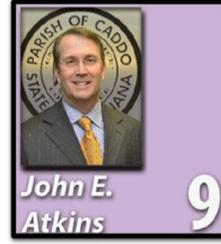
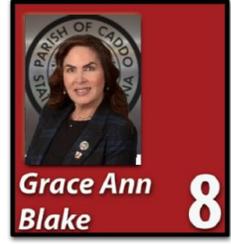
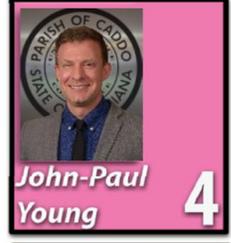
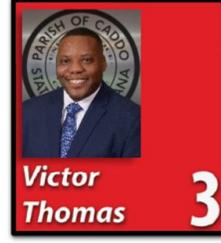
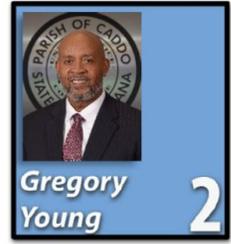
Parish Administrator

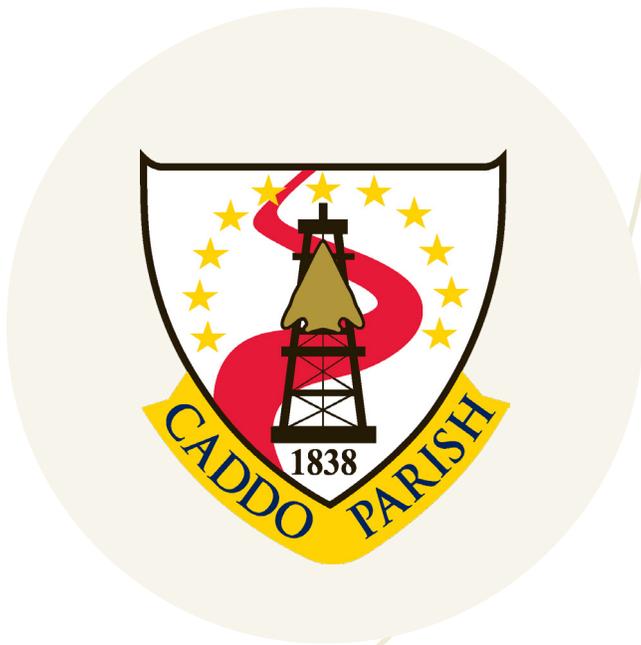


Assistant Parish Administrator

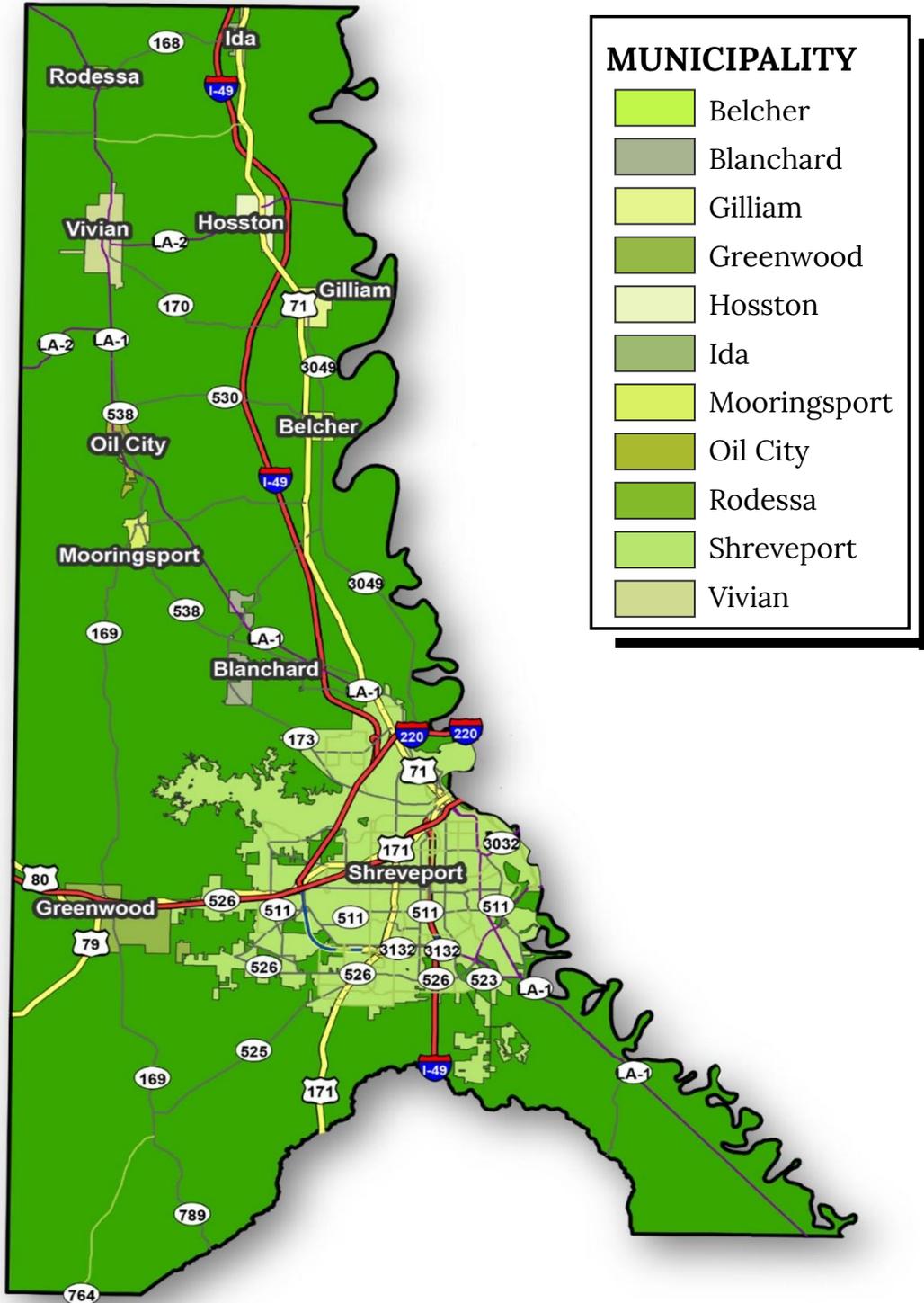


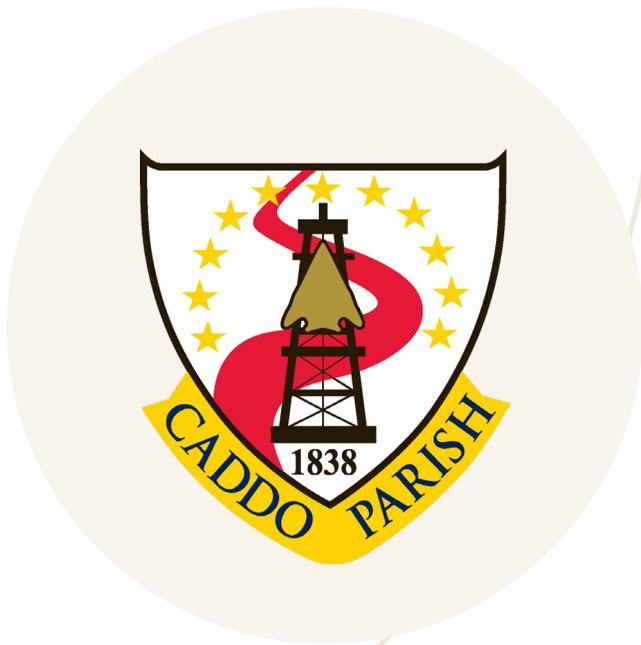
Parish Commissioners





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Historical Facts:

- > In 1838, Caddo Parish was created from Natchitoches Parish, taking its name from the indigenous Caddo Indians.
- > Caddo's first parish seat was at the Wallace family home situated along Wallace Lake, but it eventually moved to Shreveport.
- > By 1860, Caddo Parish was the leading producer of cotton in the state (with Carroll Parish following closely behind).
- > In 1873, the state was still suffering from the effects of the Reconstruction government. Caddo, Bossier, and DeSoto Parishes found the situation intolerable and attempted to break away from Louisiana to join Texas. For this to happen, Louisiana's legislature would have had to approve; the carpetbaggers serving as members would not allow it.
- > In 1901, oil was discovered near White Castle, Louisiana. In May of 1905, five barrels of oil were produced in the Caddo-Pine Island Field. By 1911, the Gulf Refining Company had successfully drilled oil on Caddo Lake; this was the first off-shore drilling in the nation.

Location and Size:

The Parish of Caddo is located in the Northwest corner of Louisiana. It covers 852 square miles with its borders being, Texas to the West, Arkansas to the North, the Red River to the East and DeSoto Parish to the South with a small section at the Southeastern corner adjoining Red River Parish.

The Parish contains eleven municipalities: Belcher, Blanchard, Gilliam, Greenwood, Hosston, Ida, Mooringsport, Oil City, Rodessa, Shreveport and Vivian, each of which adds its own local color to the spectrum of delights that Caddo Parish has to offer. The largest metropolitan area within the Parish is the City of Shreveport, which serves as the Parish seat.

Shreveport is the largest city and the commercial and cultural center of the Ark-La-Tex region, a 46,500 square mile, tri-state economic hub. Shreveport sits at the intersection of interstate highways I-20 and I-49, and is joined with Bossier City via the Red River. Shreveport is the third largest city in Louisiana and the state's second largest tourism destination, after New Orleans.

Government:

The Caddo Parish Commission (the "Commission") is the governing authority for the Parish of Caddo and is a political subdivision of the State of Louisiana. The Commission consists of twelve members called commissioners who are elected to four-year terms from single member districts. The Commission was established December 10, 1984 after voter approval of the Home Rule Charter for Caddo Parish on April 7, 1984. The Commission replaced the Caddo Parish Police Jury which was established January 18, 1838. Under the Home Rule Charter form of government, an elected commission serves as the legislative branch and the Parish Administrator is the Chief Executive Officer (CEO) and head of the executive branch of Parish Government.

Parish Service Data:

Number of Parish Employees - 438

Square Footage of Major Buildings:

Parish Courthouse	205,500
Government Plaza (Parish portion)	38,462
Parish Commission Building	44,385
Parish Health Unit	46,056
Juvenile Court	57,244
Animal Control Center	13,700
Walter B Jacobs Nature Center	23,355
Caddo Correctional Center	311,000

Roads and Bridges:

Miles of Parish Roads	772
Number of Bridges Maintained	166

Parks and Recreation:

Parks - Number of Acres	1100
Number of Playgrounds	12
Number of Picnic Areas	14
Number of Boat Launching Ramps	5
Miles of Trails	41

Sanitation:

Number of Collection Compactors	18
Tons of Solid Waste Collected	16,308

Independent Fire, Water and Sewer Districts:

The Commission creates and approves board members for eight Caddo Parish Fire Districts, three Waterworks Districts and three Sewer Districts. Fire, Water and Sewer Districts operate independently and create their own funding sources. The districts service mostly rural areas in the parish. Volunteers and full-time staff provide fire protection for citizens in the independent districts.

Major Agricultural Commodities: beef cattle, cotton, and soybeans, feed grains, and timber

Major Industries: manufacturing, health care, public utilities, oil and gas, and gaming

Major Caddo Parish Employers

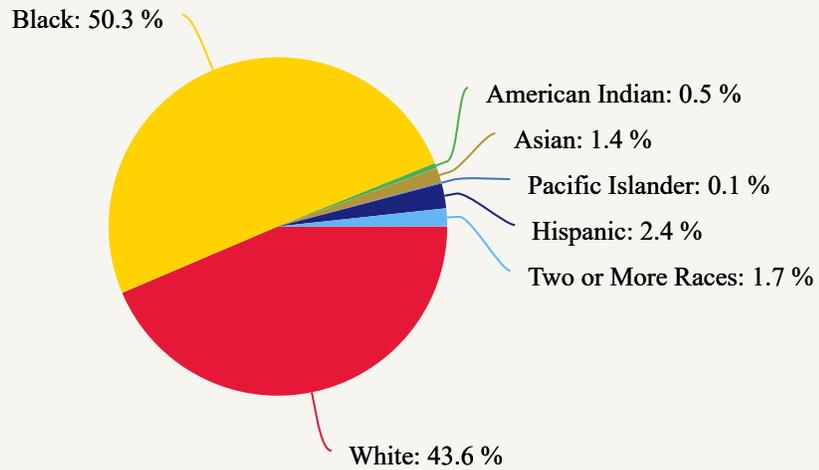
Rank	Employer
1	Barksdale Air Force Base
2	Willis Knighton Health System
3	Caddo Parish Public Schools
4	Oschner LSU Health Shreveport
5	Bossier Parish Public Schools
6	City of Shreveport
7	Teleperformance
8	State of Louisiana
9	Harrah's/Horseshoe Casino
10	Christus Schumpert Health System

Name	Type of Business
Swepeco / AEP	Utility
Chesapeake Operating LLC	Natural Gas Exploration
Calumet	Refinery
Ternium	Coater
Union Pacific Railroad Co.	Railroad
Green Holly Pipeline	Petroleum Company
Exco Operating	Petroleum Company
Aethon Energy Operating LLC	Petroleum Company
Trinity Operating (USG) LLC	Petroleum Company
Centerpoint Energy	Utility

Caddo Parish Demographic Summary (as of December 31, 2020)

Ethnic Group	Population
White	103,042
Black	118,876
American Indian	1,181
Asian	3,308
Pacific Islander	236
Hispanic	5,675
Two or More Races	4,017

Population – Ethnicity



Additional Demographic and Economic Statistics (Last Five Fiscal Years)

Fiscal Year	Caddo Parish Population	Parish Unemployment Rate	Median Age	School Enrollment
2020	236,335	8.30%	38	37,868
2021	234,408	4.10%	38.8	36,470
2022	230,130	4.00%	38.9	35,057
2023	226,887	4.10%	39	33,934
2024	226,887	4.10%	39	33,934

Communications Overview

The Parish of Caddo values efficient, transparent, and effective public communication. The Parish strives to increase open two-way communication both internally and externally. The Parish aims to produce strong and consistent messages that reinforce and reflect the goals of our community, and strengthen community problem-solving by providing residents complete, accurate, and timely information.

The Parish uses many communication platforms and strategies to reach its residents, businesses, and visitors. The Parish's website, www.caddo.gov, is the primary communications tool. Public meetings, including Parish Commission Work Sessions, Meetings and Committee meetings at Government Plaza are broadcast on the Parish's website, Facebook page, Instagram and YouTube channel. The Parish is active on social media, primarily Facebook. The Parish issues public safety and emergency alerts via Everbridge.

The following are platforms and tools used by the Parish to communicate with the public. The Parish encourages the public to find the Parish on these platforms and engage in two-way communication.

Public Meetings: Find all public meeting notices, meeting agendas and notices at www.caddo.gov. Meetings are livestreamed from and recorded and posted to www.caddo.gov and www.youtube.com/@parishofcaddoLS.

Email/Phone: Department email addresses and phone numbers can be found on each department's page on the website at www.caddo.gov.

In Person: Parish staff are located at Government Plaza (Administration, Communications, Finance, Human Resources, Public Works, and Commission Clerk), the Francis Bickham Building (Facilities and Maintenance, Information Systems), the Parks Administrative Offices, the Animal Shelter, and the Juvenile Court Building.

Website: The Parish's website at www.caddo.gov is the primary communications medium with the public.

- > Annual Budgets and Annual Comprehensive Financial Reports can be found at <https://caddo.gov/finance/audits-budgets-reports/>.
- > A "Report Your Concern" tool can be found at <https://caddo.gov/concern/>. This feature allows the public to report concerns or submit service requests to the Parish using a mobile device or computer.

Everbridge: The Parish issues emergency alerts and public service information via Everbridge. Registering with Everbridge at www.caddo.gov enables residents to stay informed via text, phone calls or email alerts.

Press Releases: The Parish issues regular press releases on Parish services and breaking news. Receive these releases through text and email by visiting <https://caddo.gov/public-information/subscribe/>

Print: The Parish makes informational brochures and targeted printed materials available to the public regarding elections, ordinances, and other Parish business.

Facebook: The Parish is on Facebook at:

- > Main Page (www.facebook.com/parishofcaddo)
- > Walter B Jacobs Park (www.facebook.com/walterbjacobs)
- > Caddo Parks and Recreation (www.facebook.com/caddoparks)
- > Caddo Animal Services and Mosquito Control (www.facebook.com/caddoasmc)
- > Caddo Juvenile Services (www.facebook.com/caddojuvenileservices)

Instagram: Find the Parish on Instagram at www.instagram.com/caddoanimalservices.

Twitter: Find the Parish on Twitter at www.twitter.com/parishofcaddo.

Youtube: Find the Parish on YouTube at www.youtube.com/@parishofcaddoIS.

Strategic Framework

The Parish of Caddo Administration reviews the Parish's mission, vision and values annually. An annual retreat with Directors and staff is conducted to review, establish and update goals and strategic plans.

MISSION: The Parish of Caddo is committed to providing excellent governmental services that are cost effective and provide the best return on tax dollars through the development of our most valuable assets, our employees.

VISION: Provide exceptional Parish services through operational excellence, fiscal responsibility, and a value driven culture.

VALUES: **Integrity:** We emphasize honest and ethical behavior and promote full transparency and disclosure.

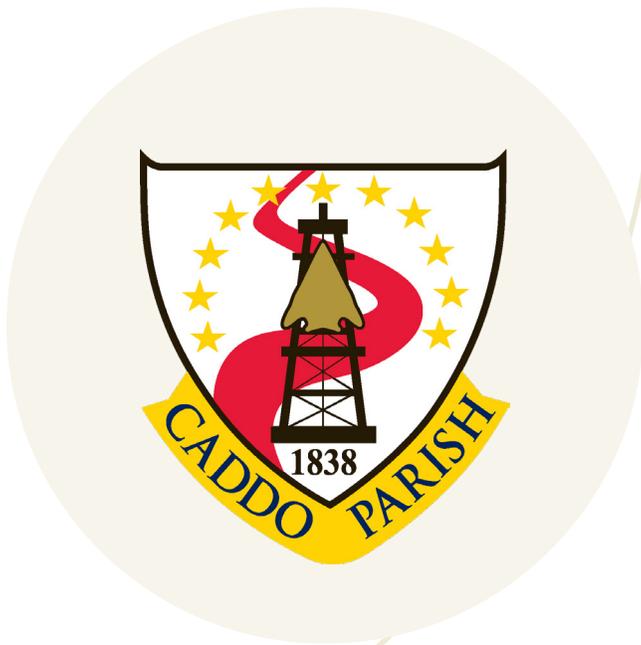
Outstanding Service: We place the highest priority on providing our customers with exceptional service.

Initiative & Collaboration: We desire to deliver an efficient, innovative, and collaborative Parish government.

Teamwork & Stewardship: We are committed to providing quality service to our citizens through cooperative effort of the entire team.

GOALS:

Economic & Financial Stewardship	Sustainable Infrastructure	Health & Safety	Culture & Recreation
Protect public assets, responsibly manage resources, and support a vibrant economy where there is opportunity for jobs and business development.	Enhance and develop Caddo Parish's infrastructure network including roads, bridges, and drainage; as well as water and sewer through collaboration with other local governments.	Promote, protect, and enhance a healthy and safe environment through developing our youth services, maintaining a sustainable animal population, coordinating with local law enforcement, and promoting health initiatives with local and State partners.	Provide diverse cultural and recreational opportunities through the development of quality activities and additional recreational amenities.



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2026 Goals and Objectives

The Parish of Caddo understands it has a tremendous responsibility as trustee of public funds. We realize we must utilize our resources wisely in order to provide quality services for our citizens and to build and maintain infrastructure which will meet present and future needs. To achieve this mission, we have developed goals and objectives to guide us during the budget process. These goals respond to the needs and concerns of the citizens of Caddo Parish.

Fiscal Health

To strengthen policies to provide for a balanced budget which meets the needs of the citizens to ensure resources are available to meet future needs and allow for continuity of services while also maintaining sound financial practices.

- > Continue to discuss and evaluate options to generate additional revenues.
- > Address future revenue and expenditure imbalances through the reduction of costs and increased efficiency.

Public Works

Maintain and develop adequate infrastructure and solid waste facilities which address the priorities for the safety and welfare of the citizens.

- > Continue to address the priority needs of the Parish in relation to the road treatment program by rehabilitating approximately 50 miles of roads every year.
- > Continue to provide maintenance for our roads and drainage systems to ensure our infrastructure is safe.

Animal Services and Mosquito Control

To provide and maintain a safe environment for the citizens through industry standard care of domestic and wild animals and mosquito control which addresses health and the quality of life.

- > Enhance our enforcement operations while increasing the public's awareness relating to responsible pet ownership and available spay and neuter options.
- > Enhance our communications with the citizens while combatting the spread of mosquito-related viruses, primarily the West Nile Virus.
- > Aid in primary public health by assisting in preventive measures of citizens following a potential exposure to rabies.

Parks and Recreation

To meet the recreational needs of the Parish through adequate maintenance of parks and playgrounds and through the development of new parks, recreational activities, cultural activities, and other leisure-time activities.

- > Continue to develop partnerships with other organizations to provide recreational activities the Parish could not otherwise provide without additional financial resources.
- > Continue to assist local municipalities and townships with their park development needs and upgrades as well as assisting with area festivals and special events.
- > Expand outdoor recreational programs and activities while focusing on utilizing Parish facilities.

Public Buildings

To provide safe and secure Parish facilities in which the citizens can feel comfortable while utilizing services from Parish entities. One of our primary goals is to conserve energy by upgrading all major equipment to the latest and most energy efficient models available and replace existing lighting with more energy efficient LED lighting.

- > Complete building improvement projects within the allocated time frame and achieve cost savings whenever possible.

Criminal Justice

To provide the necessary services for the Caddo Correctional Center, Juvenile Justice, District Court, and District Attorney by addressing the challenge of funding criminal justice expenditures.

- > Develop a funding solution for Juvenile Justice through the collaborative efforts of the Juvenile Judges and the Caddo Parish Commission.
- > Enhance collaboration between the Caddo Parish School System and the Juvenile Justice System to address crime prevention and diversion.
- > Develop a funding solution for Juvenile Justice programming to enhance treatment options for juveniles and families as well as the array of alternatives to detention for Caddo Juvenile Services.

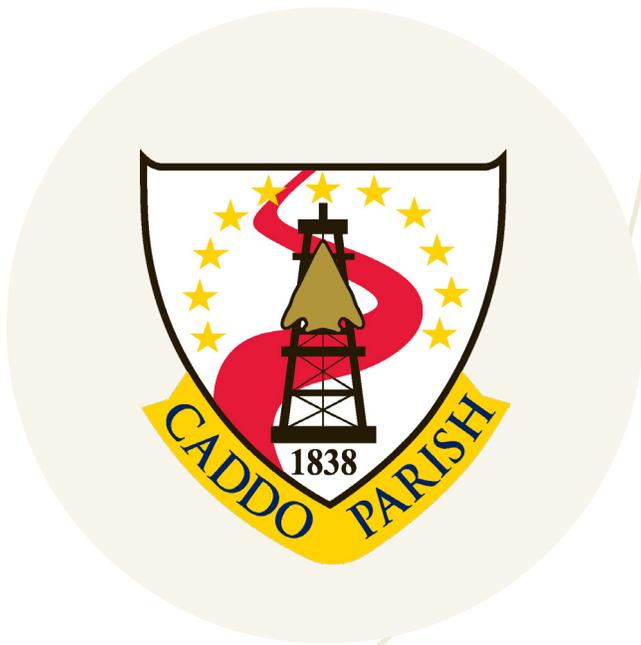
Outside Agencies

The Parish has several agencies that provide services to its citizens and are included in the Parish budget but do not come under the direct control of the Caddo Parish Commission. The Parish's goal in relation to these agencies is to strengthen Parish operations by developing collaborative goals based upon common interests to optimize the use of Parish resources and the delivery of services.

Organizational Support

To ensure the Parish of Caddo has the organizational structure and staff who are trained to achieve the current and future goals of the Parish.

- > Develop a process for workforce training and development to increase efficiency and reduce costs.
- > Continue to analyze the Parish's obligation towards its employees. Adequate revenues must be available to support Parish services and the employees who provide them.



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ORGANIZATION CHART

**Parish of Caddo
Shreveport, Louisiana**

Residents of Caddo Parish

Caddo Parish Commission

Commission Clerk

**Parish Administrator
and
Chief Executive Officer**

Parish Attorney

Boards And
Commissions

Shreve Memorial
Library Board

Metropolitan
Planning Commission

Special Districts –
Fire, Water, Etc

**Assistant
Administrator**

Finance

Human Resources

Information
Systems

Public
Works

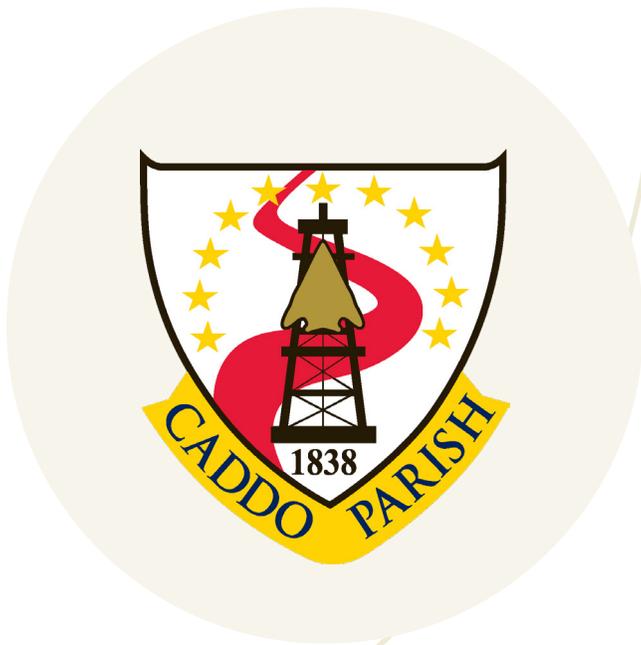
Facilities &
Maintenance

Animal Services &
Mosquito Control

Parks &
Recreation

Juvenile
Services

Communications



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Combined Personnel Roster 2024 - 2026

Budget Component	Number of Employees			
	2024 Actual	2025 Budget	2025 Actual	2026 Budget
Parish Commission Operations:				
Public Works				
Administration	12	13	12	13
North Camp	17	17	17	17
South Camp	17	20	18	20
Solid Waste Disposal	71	72	71	72
	117	122	118	122
Facilities and Maintenance				
Courthouse Maintenance	44	45	44	45
Juvenile Justice Buildings	2	2	2	2
Highland Health Unit	5	5	5	5
Vivian Health Unit	1	1	1	1
Caddo Correctional Center	18	18	18	18
	70	71	70	71
Administration				
Administration and Legal	9	9	9	9
Finance	13	13	13	13
Human Resources	6	6	6	6
Communications	2	3	2	3
Information Services	4	4	4	4
	34	35	34	35
Animal Services and Mosquito Control	40	42	40	42
Parks and Recreation	17	18	18	19
Fleet Services	9	9	9	9
Juvenile Services				
Probation	34	35	34	35
Detention	38	38	38	38
	72	73	72	73
Commission Clerk	3	3	3	3
Total Parish Commission	362	373	364	374
Parish Funded Agency Operations:				
District Court	19	19	19	19
Juvenile Court	11	11	11	11
Registrar of Voters	14	14	14	14
Ward Courts	20	20	20	20
Total Funded Agency	64	64	64	64
Total Parish Budget	426	437	428	438

Total Salaries and Related Benefits

	FY 2025 Adopted	FY 2026 Budget
General Fund		
Commission	\$649,434	\$643,650
Criminal Justice		
District Court	1,747,691	1,788,701
District Attorney	36,652	266,851
JP & Constables	93,895	92,503
Administration	1,770,178	1,781,864
Human Resources	599,790	817,661
Finance	1,083,161	1,192,267
Communications	287,446	342,365
Information Systems	423,577	453,821
Facility & Maintenance		
David Raines Comm Center	6,500	6,500
Elections		
Registrar Of Voters	559,191	625,178
Statutory Appropriations	261,300	276,030
LSU Extension Service	69,300	69,300
Public Works Fund		
Road Administration	1,439,838	1,551,973
Fleet Services	639,736	721,296
Road Maintenance		
North Camp	1,285,801	1,693,896
South Camp	1,584,603	1,289,306
Commercial Vehicle Enforce Unit	190,662	94,160
Building Maintenance Fund		
Facility & Maintenance		
Courthouse	3,338,301	3,390,600
Detention Facilities Fund		
Facility & Maintenance		
Caddo Correctional Center	1,545,473	1,507,273
Parks & Recreation Fund		
Parks & Recreation	1,501,128	1,689,617
Solid Waste Fund		
Compactor System Operations	2,140,871	2,226,612
Code Enforcement	101,912	162,806
Juvenile Justice Fund		
Juvenile Court	962,896	979,121
Juvenile Services		
Probation Operations	3,058,843	3,158,301
Juvenile Detention	2,327,952	2,435,795
Facility & Maintenance		
Juvenile Justice Bldgs	177,335	154,254
Health Tax Fund		
Facility & Maintenance		
Shreveport Regional Lab	3,792	4,552
Highland Health Unit Complex	410,470	430,973
Vivian Health Unit	56,105	70,324
Animal and Mosquito		
Animal Services	1,950,716	2,138,077
Mosquito Control	267,522	259,838
Biomedical Fund	108,360	115,340
Riverboat Fund	178,750	178,600
Criminal Justice Fund	230,840	238,920
Total Expense	\$31,090,021	\$32,848,325

Personnel Changes 2026

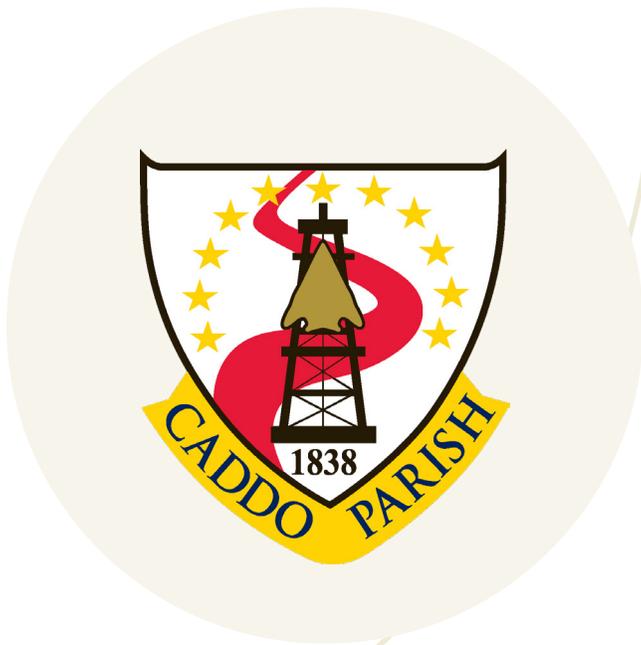
One position was added as part of the 2026 Budget process, detailed below.

Parish Commission Operations

Action	#	Position	Department
Added	1	Administrative Specialist	Parks and Recreation

Below is the explanation for position changes:

Administrative Specialist – This position will work at Walter B. Jacobs to welcome guests and operate the gift shop.



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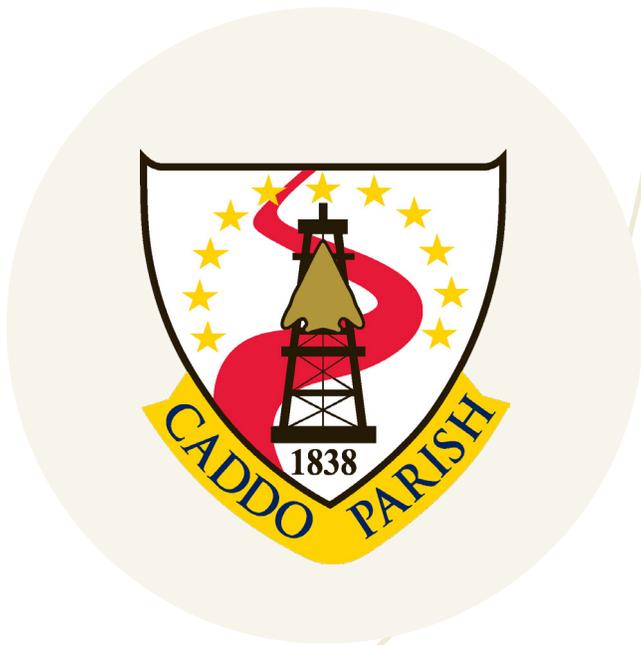
Parish Departments and Funded Agencies

PARISH DEPARTMENTS

- 45 Office of the Commission Clerk
- 47 Office of the Parish Attorney
- 49 Department of Finance
- 55 Department of Human Resources
- 61 Department of Communications
- 65 Department of Information Systems
- 67 Department of Public Works
- 79 Department of Facilities and Maintenance
- 89 Department of Parks and Recreation
- 105 Department of Juvenile Services
- 111 Department of Animal Services and Mosquito Control

PARISH-FUNDED AGENCIES

- 119 First Judicial District Court
- 121 District Attorney
- 125 Coroner's Office
- 127 Registrar of Voters
- 129 LSU Extension Service
- 139 Juvenile Court
- 145 Biomedical Research Foundation
- 159 Head Start/Early Head Start Program



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Office of the Commission Clerk

The Office of the Commission Clerk was created and established pursuant to Section 3.10 of the Home Rule Charter of the Parish of Caddo. The Commission Clerk is the official secretary of the Parish Commission and thus gives legal notice to its members and the public of all Commission and Commission committee meetings.

Other responsibilities of the Commission Clerk's Office include:

- > Official keeper of the Commission proceedings
- > Creates Commission agendas
- > Files all necessary statutory documents with State of Louisiana agencies
- > Maintains records of board appointments for all special service districts
- > Provides support to individual Commissioners and constituents



Jeff Everson
Commission Clerk

2025 Major Accomplishments

- > Redesigned multiple positions and hired for Assistant Clerk (internal promotion) and Administrative Specialist (new hire)
- > Completed office renovations for security, function and operation including new security measures, new chairs in the chamber and conference room, new digital access points, new flooring, lockers, scheduling processes for chamber space, etc.
- > Updated practices to comply with new state standards of broadcast and accessibility.
- > Completed the work of the Citizen's Disaster Response Committee and resulted in a professional quality Disaster Preparedness booklet for distribution in the community
- > Organized and facilitated the first Caddo Day at the Capitol along with Admin and it was a resounding success
- > Facilitated dynamic initiatives such as the Film and Television Sub-Committee, supported Commission President serving as officer in various affiliated organizations, and discussions surrounding capital projects on major projects like Walter B. Jacobs and Pickleball courts.

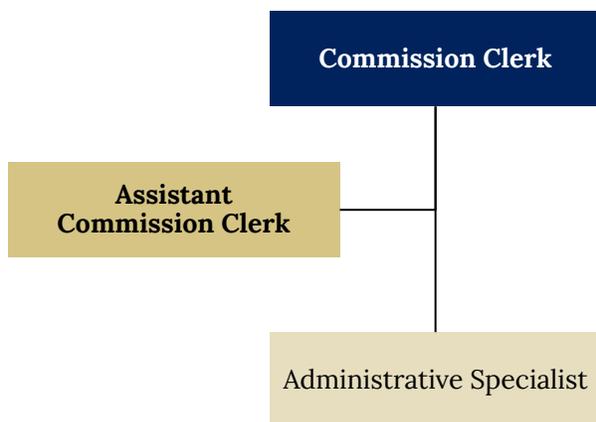
Office of the Commission Clerk

2026 Goals

- > Complete website updates and reformat to meet changing needs
- > Complete updates to the By-Laws regarding travel, special resolutions and other needed updates

Expenditure Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget
General Fund (100)				
Commission (111)				
Salaries & Benefits	\$ 615,397	\$ 641,873	\$ 603,575	\$ 643,648
Materials & Supplies	10,506	14,500	12,126	14,000
Education, Training & Travel	75,646	65,000	62,536	65,000
Utilities	6,916	9,000	7,846	9,000
Contract Services	72,201	102,380	83,096	102,450
Internal Charges	25,232	28,911	28,911	22,801
Capital Outlay	927	3,000	2,892	3,000
Other Expenses	20,813	26,500	23,308	26,500
Reimbursements	(30,151)	(35,000)	(28,044)	(25,000)
Total Commission (111)	\$ 797,487	\$ 856,164	\$ 796,246	\$ 861,399



Office of the Parish Attorney

The Office of the Parish Attorney was created and established pursuant to Section 5.07 of the Home Rule Charter of the Parish of Caddo. The Parish Attorney serves as the chief legal advisor to the Caddo Parish Commission, the Parish Administrator, and all offices, departments, boards and agencies of the governmental unit of the Parish of Caddo.



*Donna Frazier
Parish Attorney*

2025 Major Accomplishments

Ordinances and Resolutions

- > Drafted and finalized approximately 44 ordinances and resolutions for the Caddo Parish Commission, the Parish Administration, and other departments and agencies of the Parish of Caddo.

Contracts

- > Drafted and finalized over 168 contracts, amendments to contracts, hold harmless agreements, intergovernmental agreements, cooperative endeavor agreements, and leases on behalf of the Parish of Caddo.
- > Additionally, approximately 68 non-governmental organization agreements were drafted and finalized concerning the Parish's riverboat and economic development funding. Also, conducted in depth review of applications and reports throughout the year.

Litigation

- > Obtained several dismissals and settlements.
- > Continued to vigorously defend the Parish in all pending litigation matters.

Public Records Requests

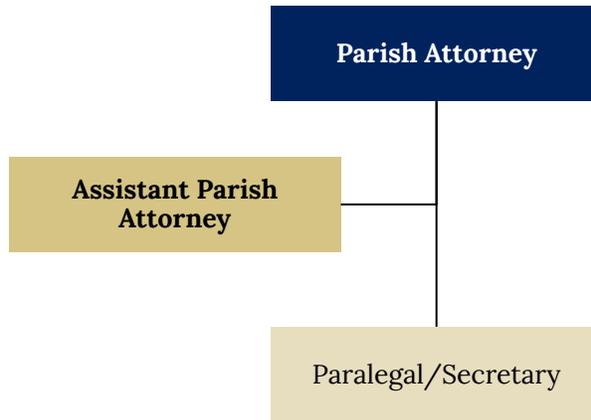
- > Responded to approximately 290 public records requests.

We are hopeful that the citizens of the Parish of Caddo, all parish officials, administrators, employees and all other persons interested in improving our parish government will continue to inform us when we can assist them in their own public efforts.

Office of the Parish Attorney

2026 Goals

- > Continue to streamline internal processes
- > Continue to vigorously represent the Parish of Caddo in all legal matters
- > Continue to provide excellent legal support the Caddo Parish Commission and to all Parish Departments



Department of Finance

The Department of Finance supports all Parish departments and certain outside agencies by providing centralized financial and data processing functions. The Department consists of three divisions: Accounting, Procurement, and Adult Drug Court. All divisions work closely together to provide the Parish with effective and efficient financial service and other support functions.

Accounting

The accounting division is responsible for providing financial related services to the Parish including accounts payable, payroll, revenue collection, record-keeping and financial reporting. Approximately \$130,000,000 in revenues are collected annually. The division also manages the Parish's investment portfolio of \$230,000,000, provides debt and records management, maintains the project accounting system, and controls general fixed asset records. The general fixed asset system is used to maintain and control the acquisition, transfer and disposal of Parish assets including Parish buildings, equipment, land and vehicles.

In addition to providing financial services and information to the Parish, the accounting division also generates revenue for the Parish by performing accounting services for other outside agencies. The accounting division also provides accounting functions for the American Rescue Plan Act (ARPA), Housing Choice Voucher Program (HCVP), the Local Law Enforcement Block Grant (LLEBG) programs and the Louisiana Community Development Block Grant (LCDBG) programs.

Procurement

The procurement division is responsible for maintaining a centralized procurement system where all requisitions are evaluated and processed to ensure that the Parish receives the best product for the best price. This division also coordinates the awarding and letting of bids in accordance with State law. The procurement division works closely with the legal department in the preparation of updated requests for proposals (RFP's) and bid packages. One of the division's major goals is maintaining a good working relationship with vendors.

Adult Drug Court

The Department of Finance is also responsible for providing oversight of the Adult Drug Court Office at the First Judicial District Court. The office is staffed with three full-time employees and four part-time contracted treatment providers who manage the daily operations of the Adult Drug Court (ADC) program. The drug court program is a comprehensive five-phase



Hayley Barnett
Director of Finance

outpatient substance abuse program with a treatment duration of approximately eighteen months.

The program maintains an average of 70 clients with a waiting list of others needing entrance into the program. Clients are referred to the program by the State of Louisiana, Division of Probation and Parole, and therefore all participants have felony drug convictions and are in-need of substance abuse treatment. The program is 100% funded by the Supreme Court of the State of Louisiana, Office of Drug and Specialty Courts with a current annual budget of \$420,000.

Other Functions

In addition to the functions described above, the Department of Finance is also responsible for certain other functions of the Parish including: the preparation and coordination of the annual operating budget, coordination of the annual audit of the Parish's general-purpose financial statements and maintenance of a centralized mailroom.

2025 Major Accomplishments

- > Rated by Standard and Poor's with an investment grade bond rating of AA+.
- > Earned the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award.
- > Earned the GFOA Certificate of Achievement for Excellence in Financial Reporting for the 2024 Annual Comprehensive Financial Report.
- > Maintained relationships with suppliers by engaging them through various communication channels to help ensure the best possible service & prompt delivery by the supplier.
- > Monitored supplier contracts for accuracy and performance through quarterly reports, to ensure goods and services conform to the contract requirements.

2026 Goals

- > Continue to provide analysis and reports to the Parish Administrator and Commissioners as necessary.
- > Prepare the 2026 Operating and Capital Improvement Budget and continue to earn the GFOA Distinguished Budget Presentation Award.
- > Prepare the 2025 Annual Comprehensive Financial Report and continue to earn the GFOA Certificate of Achievement for Excellence in Financial Reporting.

- > Conduct additional internal reviews of Parish departments that will result in improved efficiency and potential cost savings.
- > Continue to disburse American Rescue Plan Act (ARPA) funds and prepare reporting to the Treasury as required.
- > Improve business opportunities for the Parish's Small and Emerging Business (SEB) – Advantage Caddo initiative and navigate them through the certification process both locally and state-wide and conduct outreach and training for small businesses to engage with government procurement professionals across the state.
- > Continuously strive to improve procurement systems, practices and procedures to effectively maximize efficiency and economy. Utilize buyer judgement in determining when and if a particular procurement form or procedure is necessary and should be used or followed.
- > Continue to ensure accurate and appropriate records are being maintained to analyze vendor performance and prepare purchasing reports.
- > Identify the critical materials and services required to support the Parish's day-to-day operations for contract and cost savings opportunities.
- > Evaluate purchased items for potential standardization in order to keep the cost of goods and services at the lowest ultimate price.
- > Continue working with all Parish departments to streamline operations.
- > Continue to promote the recovery of participants in the Adult Drug Court program by increasing the capacity for treatment at the newly constructed facilities in order to help reduce offender substance abuse and ultimately decrease related criminal activity.

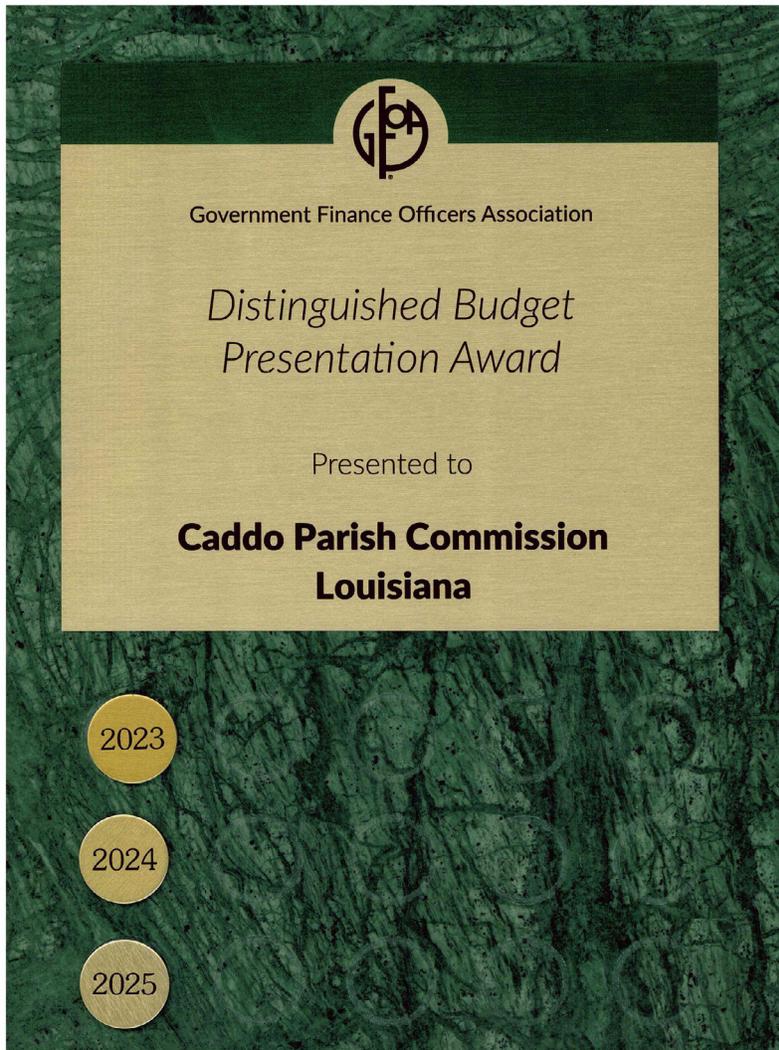
Department of Finance

Performance Measures

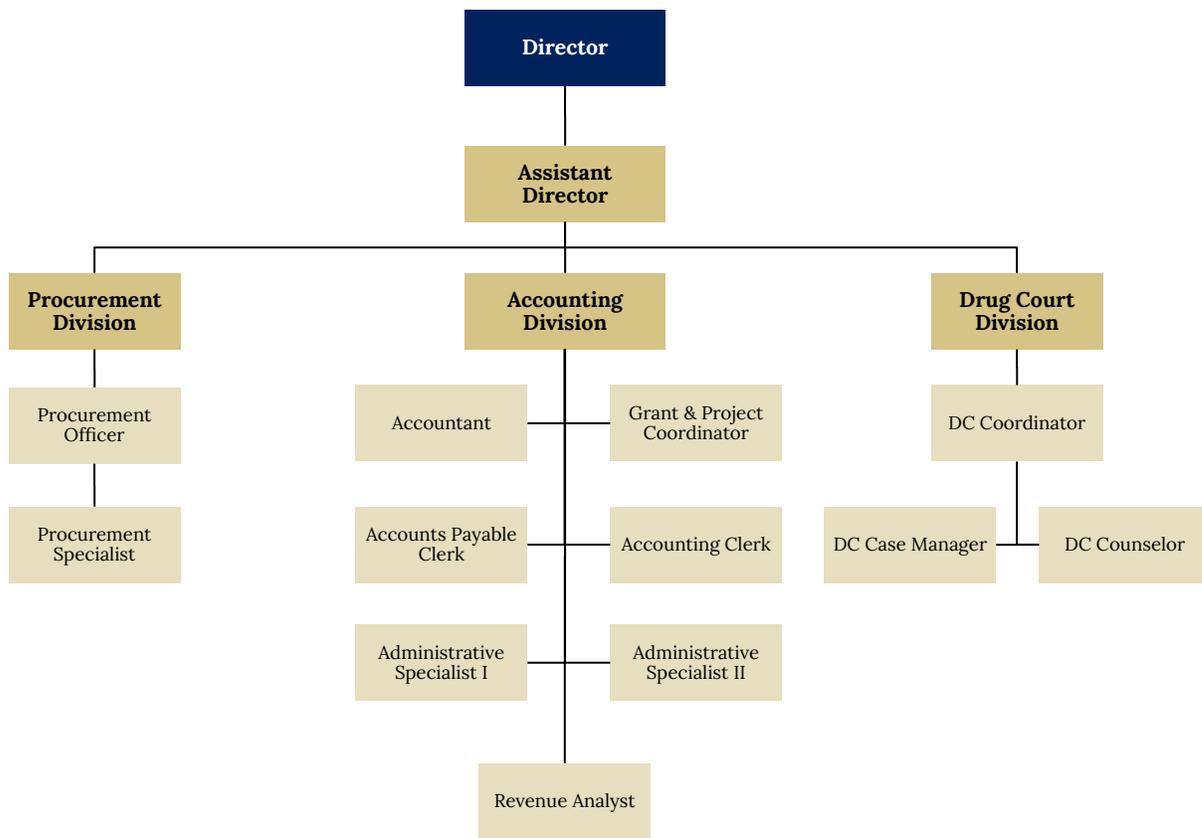
	2024 Actual	2025 Goal	2025 Estimated	2026 Goal
Inputs:				
Full Time Employees - Accounting	8	9	9	9
Full Time Employees - Procurement	2	2	2	2
Full Time Employees - Adult Drug Court	2	3	3	3
Outputs:				
Prepare ACFR	✓	✓	✓	✓
Funds Maintained	33	36	37	37
Prepare Official Budget Document	✓	✓	✓	✓
Requisitions	358	400	350	400
POs Processed	617	650	600	650
Pre-Bid Conferences	16	15	18	20
Pre-Construction Conferences	10	10	5	10
Construction Contracts Administered	37	39	23	39
Supply/Service Contracts	49	138	126	140
Vendor Transactions Processed	17,171	18,000	19,881	20,000
Payroll Transactions Proceed	12,750	12,700	12,500	12,500
Pay Period Processed	26	26	26	26
Bank Statement Reconciled	60	60	60	60
Occupational Licenses Issued	507	495	551	600
Insurance Licenses Issued	543	539	550	600
Beer Licenses Issued	59	51	51	51
Liquor Licenses Issued	41	34	34	34
Amusement Device Licenses Issued	259	231	231	231
Special Event Permits	3	3	0	3
Adult Drug Court Program New Admits	34	45	35	45
Adult Drug Court Program Graduates	10	20	16	20
Effectiveness Measures:				
GFOA COE Award	✓	✓	✓	✓
GFOA Budget Award	✓	✓	✓	✓
General Obligation Bonds	3	3	3	3
Amount of Outside Agency Funds Managed	7	8	8	8
Average Number of Days to Process Requisitions to Purchase Order Status	3	2	2	2
Efficiency Measures:				
Requisitions per Full Time Employee	165	190	180	200
POs per Full Time Employee	287	325	310	300

Expenditure Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget
General Fund (100)				
Finance (133)				
Salaries & Benefits	\$ 982,879	\$ 1,054,202	\$ 1,055,001	\$ 1,153,737
Materials & Supplies	32,680	37,000	31,531	39,000
Education, Training & Travel	25,840	30,000	23,684	30,000
Utilities	5,235	6,500	5,535	6,000
Contract Services	38,277	37,537	56,947	52,600
Internal Charges	(605,287)	(606,621)	(606,621)	(715,240)
Capital Outlay	4,480	8,500	7,844	8,500
Other Expenses	5,431	7,500	5,013	5,500
Reimbursements	(5,500)	(5,500)	(5,500)	(5,500)
Total Finance (133)	\$ 484,036	\$ 569,118	\$ 573,434	\$ 574,597



Department of Finance



Department of Human Resources

The Department of Human Resources (HR) provides comprehensive support services for approximately 350 employees and 180 retirees of the Parish of Caddo and additional benefit services for approximately 150 employees of various other agencies funded wholly or partly by the Parish.

Human Resources provides services in the areas of employee recruitment and selection; classification and compensation, organizational development, employee training, career development, supervisory support, workers' compensation, benefits administration and risk management. HR is committed to working with all employees to create an environment that will enhance career development, recognize talent and achievement, and expand the scope of individual and team contributions to achieve quality results.

Human Resources strives to provide future, current, and past employees with the highest level of service while maintaining confidentiality, complying with applicable laws, and continuously improving departmental processes. HR supports the Parish of Caddo's mission by providing services that promote a consistent, friendly, and professional environment through open communication, accountability, and mutual respect for all people.



Cheryl McGee
Director of
Human Resources



2025 Major Accomplishments

- > Honored all employees during Public Recognition Week, spotlighting 37 remarkable individuals for their unwavering dedication to the Parish of Caddo. This initiative inspired a culture of appreciation and camaraderie within our organization.
- > Harnessed the power of HR technology to transform and streamline essential HR processes, including recruitment, pre-employment processing, and the onboarding journey for new employees. Most notable is an approximate 150% increase of job applications received through interfacing recruitment software with online job sites.
- > Offering transformative leadership training centered on communication, inclusion, and strategic people management, equipping leaders to cultivate a vibrant workplace culture.
- > Developed an empowering performance assessment system that enables management to set individual goals, encouraging employees to strive for and achieve their fullest potential.
- > Monitored the review and revision of each department's operational policies and procedures, ensuring procedures are periodically reviewed and updated as necessary.
- > Reviewed and revised the Classified Personnel Policy, Rules and Regulations employee handbook.
- > Promoted the Parish of Caddo Wellness Program by organizing impactful onsite clinics that provided influenza immunizations, vital health cardiovascular screenings, and access to the Employee Assistance Program. Through collaboration with local agencies, we coordinated the first joint employee health and wellness event at Riverview Hall, setting a powerful example for future cooperative endeavors.
- > Employed an inspiring cohort of 58 high school and college students in our Summer Youth Worker Program, providing them with enriching opportunities throughout Caddo Parish that would shape their futures.
- > Contributed to the development and launch of the inaugural Caddo Parish Youth Leadership Alliance, uniting youth from across Caddo Parish, empowering them with vital leadership skills and insights into the governmental process.
- > Participated in 12 job fairs to inspire and connect with potential new hires, proudly sharing the vision and values of our organization. We broadened our reach by attending job fairs within a 2-hour radius of Caddo Parish, committed to finding the right talent to join our journey.

2026 Goals

- > Improve Human Resources service delivery through the development of processes that provide consistent, accurate, and timely services to management and employees.

Initiatives: Install UKG Intouch DX Touch Free time clocks adding more modern, people-focused features like face recognition, allowing employees to record a punch without ever touching the clock.

- > Foster a diverse and inclusive culture to attract and retain a quality workforce.

Initiatives: Continue to focus on diversity, equity, and inclusion in the workplace by reviewing current practices and identifying opportunities for improvement in recruitment, retention, and promotional practices to ensure a welcoming and inclusive work environment.

Offer transformative leadership training centered on communication, inclusion, and strategic people management, equipping leaders to cultivate a vibrant workplace culture.

- > Attract and foster a talented workforce that is committed to the organization's values.

Initiatives: Provide learning and development programs with particular attention on supervisor training for those new to the leadership role.

- > Attract and foster an engaged workforce while providing an exceptional employee experience from hire to retire.

Initiatives: Provide support for employee mental and physical health by identifying and promoting resources to employees and their dependents, including a new employee assistance program and the 2nd annual employee health and wellness event in collaboration with local agencies.

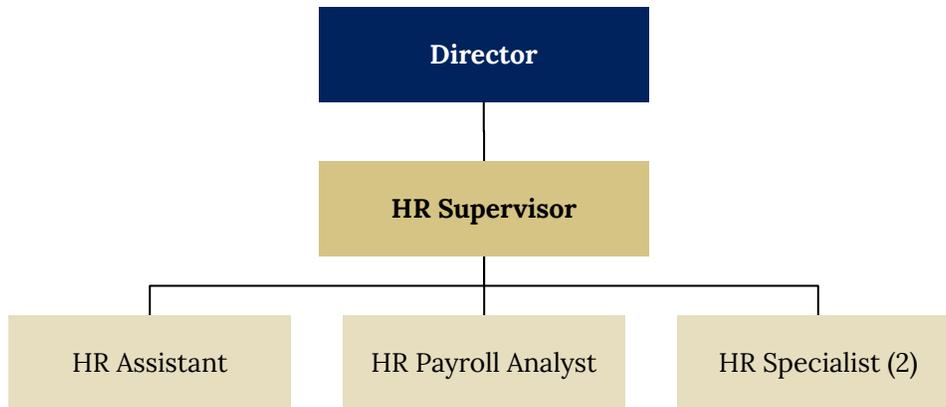
Department of Human Resources

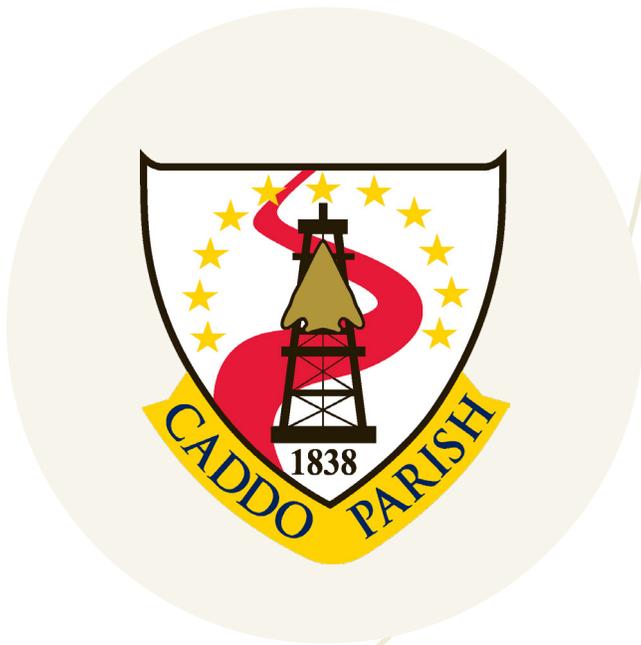
Performance Measures

	2024 Actual	2025 Goal	2025 Estimated	2026 Goal
Inputs:				
Full time employees	6	6	6	6
Department expenditures	\$370,258	\$414,600	\$385,810	\$414,600
Outputs:				
Job Postings	61	60	68	60
Employees Trained in Preventing Harassment in the Workplace	100%	100%	100%	100%
Employees Trained in Louisiana Governmental Ethics	99%	100%	100%	100%
Supervisors Trained in Diversity		100%	100%	100%
Supervisors Trained in Employment Law		100%	100%	100%
Wellness Program participation	41%	65%	50%	65%
Policy review timeline completed	100%	100%	100%	100%
Exit interviews completed	33%	60%	30%	60%
Job Fairs Attended	6	12	12	12
Effectiveness Measures:				
Employee Turnover Rate	18%	10%	17%	10%
Promotions/Open Positions	23%	50%	37%	50%
Retention Rate	86%	95%	94%	95%
Efficiency Measures:				
Department Expense Per Capita	\$1,168.01	\$1,287.58	\$1,198.17	\$1,287.58
Retirements processed	8	6	6	6
New Employees Hired	58	56	59	56
Avg # of Days to Fill Open Position	65	30	53	30
Applications received	1160	1700	1673	1700
Average Employee Years of Service	9	10	9	10

Expenditure Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget
General Fund (100)				
Human Resources (132)				
Salaries & Benefits	\$ 556,792	\$ 587,844	\$ 588,900	\$ 801,766
Materials & Supplies	11,866	14,250	13,593	14,250
Education, Training & Travel	10,250	21,950	21,133	21,950
Utilities	3,153	5,000	4,750	5,000
Repairs & Maintenance	-	100	211	100
Contract Services	26,293	46,108	44,537	46,190
Internal Charges	(358,009)	(389,177)	(389,179)	(474,135)
Capital Outlay	49	3,600	3,578	6,600
Other Expenses	9,720	13,745	12,591	13,745
Total Human Resources (132)	\$ 260,114	\$ 303,420	\$ 300,114	\$ 435,466





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Department Of Communications

The Department of Communications is responsible for coordinating a comprehensive, parish-wide effort to keep the citizens of Caddo Parish informed by maintaining consistent, accurate and timely communication, serving as a liaison to media representatives, and promoting the positive accomplishments of Caddo Parish. Formerly a division of Administration, the Department of Communications was established in 2024 to meet the growing needs of the Parish's citizenry to access public information across multiple platforms.

Communications provides public information to citizens and media through the use of traditional communication tools (press releases, press conferences, media alerts, public service announcements, employee newsletters, brochures, photos, etc.). The Communications Department also serves as the voice for the Parish's social media pages and helps inform the public of Parish news and projects through social media and other forms of digital engagement, such as videography and the Parish's hallmark monthly web show, "Pulse of the Parish".

Communications not only informs multiple audiences on the actions of Parish departments, but it also works diligently to provide information to its residents on the multitude of services provided by the Parish, events and other Parish government related news.

Other functions of the Communications Department include:

- > Media relations
- > Community relations
- > Employee communications and media training
- > Website content management
- > Special Parish events
- > Crisis communications



*Krystle Beauchamp
Director of
Communications*

2025 Major Accomplishments

- > Facilitated approximately 200 internal and external communications requests, including media inquiries, interviews, print/graphic projects, social media projects, and more.
- > Expanded the Parish's use of digital communications (social media, videography, etc.) to increase awareness and engagement of Caddo Parish residents, and increased social media engagement an additional 125 percent.
- > Launched the Parish's "Caddo Ready" campaign to encourage citizens to sign up for the Parish wide mass notification system.
- > Launched the Parish's "War On Litter" campaign, designed to combat litter across Caddo Parish by educating citizens on best practices and informing them of litter laws and penalties.
- > Produced and premiered 12 episodes of the Parish's "Pulse of the Parish", a monthly webisode designed to inform Parish residents on events, services and general information.

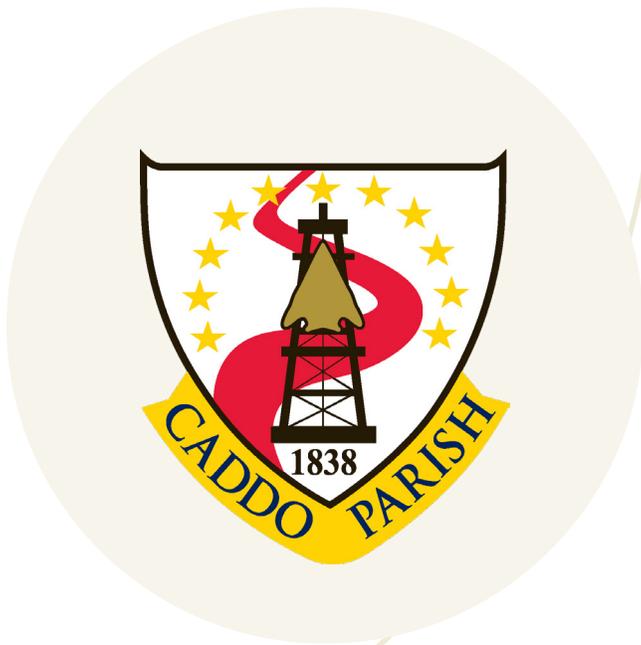
2026 Goals

- > Continue to expand the Parish's use of digital communications (social media, videography, etc.) to increase awareness and engagement of Caddo Parish residents.
- > Continue to develop and maintain positive working relationships with members of the media on all aspects of Parish services, programs, activities and news.
- > Expand our reach to residents and protect our organization's stability and reputation in times of crisis (natural disasters, public health emergencies, etc.).
- > Generate a 5-10 percent increase in the awareness of and engagement with Parish communications tools as a source of information about local government programs and services in 2026.
- > Create additional engagement tools to promote interaction and flow of information to Parish citizens (podcasts, videos, etc.)
- > Continue to develop and expand the functionality and user-friendliness of the Parish's website as a tool for public information.

Expenditure Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget
General Fund (100)				
Communications (134)				
Salaries & Benefits	\$ 203,133	\$ 287,446	\$ 257,181	\$ 332,305
Materials & Supplies	4,887	6,700	3,572	6,700
Education, Training & Travel	1,719	10,000	7,734	12,000
Utilities	3,982	3,410	3,010	4,000
Repairs & Maintenance	721	500	1,626	1,500
Contract Services	40,770	70,240	64,396	76,100
Internal Charges	(144,839)	(192,681)	(192,681)	(206,334)
Capital Outlay	1,668	3,000	2,925	3,000
Other Expenses	19,232	83,000	80,220	83,000
Total Communications (134)	\$ 131,274	\$ 271,615	\$ 227,983	\$ 312,271





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Department of Information Systems

The Department of Information Systems supports all Parish departments and certain outside agencies by providing centralized data processing functions. Formerly a division of the Department of Finance, the Department of Information Systems (IS) was established in 2024 due to the Parish's increased reliance on technology.

The IS department is responsible for maintaining the Parish's computer network and providing technology assistance to all Parish departments as necessary. The IS department will continue to analyze the needs and requirements of the Parish's computer systems and address any technological concerns that the Parish is presently facing or may face in the future.



Tracy Calloway
Director of
Information Systems

2025 Major Accomplishments

- > Continued working with all Caddo Parish departments as well as non-Commission entities on a broad range of IT needs to provide support and assistance.
- > Completed the connection via AT&T circuits of 11 of 11 solid waste compactor sites throughout the parish. Completed the connection of four additional compactor sites in North Caddo Parish via T-Mobile 5G routers.
- > Completed the installation of the Tyler Technologies Parks & Recreation module and the new Citizens' Portal.
- > Created email accounts for all employees.
- > Enabled multi-factor authentication on all email accounts.
- > Continued network and security improvements for the First Judicial District.

2026 Goals

- > Increase resiliency of our information systems from the threat of cyberattacks and ransomware attacks.
- > Continue replacing core network equipment to increase speed and reliability.
- > Install additional fiber to improve the Parish network backbone.
- > Complete a Disaster Recovery Plan, an Incident Response Plan, and Policies and Procedures.

Department of Information Systems

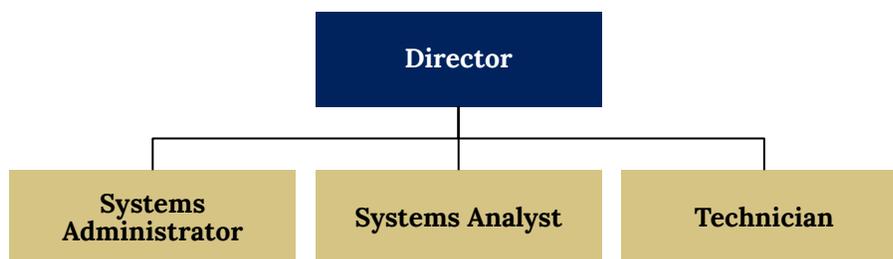
- > Continue the implementation of a SIP-based phone system to replace our aging PBX system.
- > Continue working with all Parish departments to streamline operations.
- > Work with the Parks Department to provide public Wi-Fi in our parish parks.

Performance Measures

	2024 Actual	2025 Goal	2025 Estimated	2026 Goal
Inputs:				
Full time employees - Information Systems	4	4	4	4
Outputs:				
Number of servers supported	37	37	37	37
Number of Users supported	300	300	300	300
Number of printers/scanners supported	200	200	200	200
Number of networks supported	2	2	2	2

Expenditure Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget
General Fund (100)				
Information Systems (136)				
Salaries & Benefits	\$ 400,633	\$ 415,562	\$ 415,722	\$ 443,761
Materials & Supplies	518	1,900	671	3,500
Education, Training & Travel	431	7,000	1,544	5,000
Utilities	36,004	45,500	47,493	47,500
Repairs & Maintenance	1,499	5,000	1,513	3,000
Contract Services	484,052	486,135	483,619	511,140
Internal Charges	(628,939)	(657,740)	(657,740)	(688,570)
Capital Outlay	402	4,000	1,099	3,000
Total Information Systems (136)	\$ 294,600	\$ 307,357	\$ 293,921	\$ 328,331



Department Of Public Works

The Department of Public Works is responsible for designing and constructing the Parish road, bridge, drainage systems, and the collection and disposal of solid waste. Public Works also manages engineering, subdivision plan review/approval, property standards violations, the adjudicated property program, the leasing of Parish oil & gas mineral rights, and the building permits office. The North District Camp handles the day-to-day maintenance of the Parish road and drainage system in Vivian while the South District Camp does the same in Springridge.

Our Bridge Crew conducts repairs and regular maintenance to all bridges in the Parish bridge system. Fleet Service is responsible for all Parish vehicles and heavy equipment. The Traffic Engineering/Sign Shop provides traffic control and road signage for safe travel throughout Caddo Parish. The Commercial Vehicle Enforcement Unit (CVEU) assists in controlling overweight and oversized vehicles on Parish roads and bridges.

The Department of Public Works continues to face the challenge of maintaining Caddo Parish's growing and maturing road, bridge, and drainage infrastructure. Public Works continues to utilize best management practices and improved technology to overcome the significant increase in costs due to the increasing cost of oil and construction materials. We are committed to seeking innovative ways to improve our efficiency by leveraging technology into our work methods and practices. All of our equipment purchases have multiple uses and require less staffing to operate.

We have ensured good stewardship over financial resources by being aggressive in negotiating the best prices on construction projects, which reduced project costs and saved taxpayers' dollars.

Solid Waste Division

The Solid Waste Division of Public Works remains one of the most heavily utilized services within Caddo Parish. Over the past six years, storage capacity has doubled at our compactor sites in Blanchard, Keithville, and Springridge, as these are the three most heavily used sites in the Parish. This past year, the Solid Waste Division collected and disposed of 16,351.03 tons of solid waste from eighteen (18) compactor sites throughout the Parish.

By recycling scrap metal, aluminum cans, and used appliances, the Solid Waste Division has generated \$139,470 in additional revenue. They also recycled 272.76 tons of paper, which generated \$12,583.65 in additional revenue, and saved the Parish an additional \$12,001.44 in landfill tipping fees through responsible recycling practices. In addition, Public Works has collected 6,881 tires to be recycled. The Parish partners with contractors and the Caddo



*Tim Weaver
Director of
Public Works*

Parish Sheriff's Department to collect trash along Parish roads and right-of-way. This past year, Caddo Parish collected 65,750.00 pounds of trash from 325 miles of roadway.

Industrial Development

Public Works has continued to focus on opportunities to improve our industrial development where possible. We work closely with the North Louisiana Economic Partnership (NLEP) to attract business by marketing Parish-owned land as potential sites for companies. Public Works received numerous requests concerning Parish-owned property located in the West Shreveport Industrial Park, North Shreveport Industrial Park, and the Caddo Industrial Park. We also work together with the Ward II Industrial Development Corporation to support the Ward II Industrial Park, located south of Vivian. Public Works will continue to promote and market Parish-owned property to prospective businesses to allow for industrial expansion and more jobs for Caddo Parish.

Construction/Building Permits

During the First Extraordinary Session of 2005, the Louisiana Legislature passed Act 12, creating the Louisiana State Uniform Construction Code. Effective January 1, 2006, this Uniform Construction Code (UCC) provided for the mandatory enforcement by Parishes and Municipalities of specific construction and building codes. Lacking permit/inspection infrastructure and staffing, Caddo Parish entered into a Cooperative Endeavor Agreement with the City of Shreveport. The City of Shreveport now processes all Caddo Parish building permits and code inspections.

Caddo Parish continues to issue addresses, utility permits and driveway permits. In 2024, the Public Works issued 200 municipal addresses, 33 Culvert Permits and 113 Right-of-Way Permits. This cooperative endeavor has benefitted both the Parish and the City as well as the citizens of Caddo Parish.

Floodplain Management

Caddo Parish participates in the National Floodplain Insurance Program (NFIP), which provides a discount on flood insurance policies within Caddo Parish. Under this program, Caddo Parish enrolled in the Community Rating System (CRS) Program that allows a community to obtain a percentage discount on all flood policies written. Caddo's current classification rating is Class 8; this means that the citizens of Caddo Parish receive a 10% discount on their flood insurance policy. This better rating is due to the efforts of the Public Works and Engineering Department that have enhanced its continuing efforts to help citizens that have experienced flood damage. As of August 2019, Caddo Parish, which includes several municipalities, has 687 policies in effect with a combined coverage of over \$175,535,900.

Caddo continues to advance in flood prevention and outreach to the citizens of Caddo Parish. Outreach efforts explain and educate citizens on the need for flood insurance and show proven measures by the Parish and citizens that will reduce flood risks. In 2021, Caddo Parish

completed the five-year renewal for the CRS program and received a better classification rating from a Class 9 to a Class 8.

Caddo Parish continues to pursue federal grants to help citizens that have experienced more than two flooding events within ten years. These grants are to elevate, relocate or acquire the property, return it to open space or repurpose it for other projects that will benefit the public.

Since entering the NFIP, Caddo Parish has helped elevate one house by obtaining a federal grant of \$89,000 and acquired ten houses for \$1,320,500 from 2000 to 2005. In 2010 – 2011, using federal grant money, the Parish has purchased three more homes for \$1,046,000. In 2012 – 2013, the Parish again used federal grant money to buy three homes for \$769,000. The only Severe Repetitive Loss (SRL) property (flooded six or more times) in Caddo Parish was purchased for approximately \$200,000. The efforts of the Public Works/Engineering Department have resulted in Caddo Parish being rated a “Storm Ready Parish” for 2012 – 2024.

Storm Water Management

The Department of Public Works focuses on Storm Water Management through conducting site inspections to ensure compliance with State and Federal laws. In addition, the Parish has established regional flood zone basins to control flood management in new developments. The new flood control basins will be incorporated into the revision of the subdivision ordinance, which was completed in 2007. Many warnings were issued on stormwater pollution violations.

Capital Projects

The “Road Treatment Program” is the Department’s largest capital project consisting of 70 road repair projects currently covering 40 miles throughout the Parish. The program funding was maintained to accelerate improvements, reduce construction time and cover increasing material costs. Also, value engineering principles were used to extract maximum use of taxpayers’ dollars and stay within budget. Value engineering resulted in better prices and has made more funds available for overlay and rehabilitation of roads. Public Works incorporated other capital projects into the Road Treatment Program and eliminated additional fees by staying within the design requirements and working within the existing right-of-way.

Some of the other large capital projects during 2025 consists of the Parish-wide right-of-way tree trimming, multiple cross drain culvert replacements and construction of three bridges on Locust Hill Road, Elysian Fields Road and Huckaby Road..

Transportation in Caddo Parish is vital to our economy and to our quality of life. Currently, the Parish maintains 165 bridges. Only 10% of those structures are posted and restricted to carrying loads less than the designed weight. Over the past twelve years, Public Works has replaced 30 bridges worth over \$15 million. Caddo Parish participates in the Off-system Bridge program which ensures all bridges meet standard structural and safety metrics.

Public Works plans to keep the momentum going by continuing to fund bridge projects across Caddo Parish.

Adjudicated Properties

In its 23rd year, the Public Works adjudicated property program has successfully revitalized delinquent properties, returning them to the tax roll. Previously abandoned parcels have been restored and rejuvenated, benefiting the entire community. This program is widely utilized by residents, non-profit organizations and investors who see it as a valuable opportunity to acquire and improve properties. The program continues to significantly impact the community, turning once-overlooked properties into thriving parts of the Parish.

The Public Works Department is responsible for selling property in Caddo Parish that has been adjudicated in excess of three years with the aim of returning these parcels to the property tax roll. In the last cycle (August 1st – June 30th), the program closed on 134 properties, reclaiming for local taxing authorities \$180,814.64 in sales revenue. In this same cycle period, 37 parcels were redeemed, collecting \$113,837.68 in past-due taxes. To date, Public Works has processed 3,725 applications and returned 2,296 properties to the Parish tax roll. Additionally, the Parish also received 5 applications through the Reinvest Caddo Program.

The Parish offers a payment plan option for owners of adjudicated properties when there is no current application on record. In the last cycle, Public Works collected \$12,248.14 in down payments and \$2400 in monthly payments to repay \$120,743.06 in delinquent taxes. This has resulted in the collection of \$236,485.75 in down payments and \$69,152 in monthly installment payments for a total repayment of \$2,120,416.81 in delinquent property taxes.

To address the issue of unpaid taxes, the Parish of Caddo partnered with CivicSource, an online platform for purchasing properties that have been in adjudication for over five years. Currently, CivicSource has 2,543 adjudicated properties listed online for sale in the Parish. One significant benefit of acquiring property through CivicSource is the provision of Title Insurance, which mitigates many risks associated with buying such properties.

Leasing Parish Oil and Gas Mineral Rights

The Department of Public Works administers all leasing of oil and gas mineral rights for the Parish. During 2008, these mineral rights became very valuable upon discovering the Haynesville Shale natural gas field. This natural gas field, which is located under a large portion of Caddo Parish, has been called the fourth-largest gas field in the world. In cooperation with the Natural Resources Committee and Legal Department, the Public Works Department has also created an ordinance regulating certain areas of oil and gas drilling within the Parish.

Property Standards

The issues related to Property Standards within Caddo Parish are an ongoing concern. The Caddo Parish Commissioners and the Department of Public Works and Engineering receive

numerous complaints concerning property standards each year. In response, the Public Works Department has budgeted to remove dilapidated and abandoned buildings, inoperable vehicles, trash, junk, high grass and vegetation and other blighted issues on properties within the Parish. Since the adoption of Property Standards within Caddo Parish there are approximately 440 cases per year. A portion of these cases and complaints are cleaned up by the property owners after notifying them; in person, or by door notices, or by their first or second letter notifications. The properties not cleaned up by owners are then required to be cleaned up by different contractors employed by the Department of Caddo Parish Public Works.

The cases presented to the Parish Property Standards Board have resulted in blighted structures being removed (demolished) and citizens' concerns being addressed. The blighted properties requiring only grass or vegetation cutting, inoperable vehicles, junk, and trash removal in conjunction with the passing of the 2015 parish ordinance makes it easier to get the authority to address Property Standards issues and clean up the blighted properties. These ordinances and the parish's action to clean up the blighted properties directly result from citizens requesting something to be done to help with health and safety issues within Caddo Parish. These ordinances and actions also address their concerns about property values in their neighborhoods.

Commercial Vehicle Enforcement Unit

The Commercial Vehicle Enforcement Unit (CVEU) is the newest branch of the Public Works Department under the Parish Permit Office. This unit came into effect on January 1, 2011, with a Public Works Analyst and an Enforcement Officer. The primary function of this unit is to protect health and safety on Parish roads due to the increased volume of traffic. The Enforcement Officer writes citations for vehicles that have not obtained the necessary permits related to vehicle weights, height, and size to haul items within the boundaries of Caddo Parish.

Since its creation in October 2010, the CVEU section has issued 80,850 hauling permits and 693 citations. As of January 2025, this section has issued 6,907 permits and 18 citations this year. Citation revenues are split between the Public Works Department and the Caddo Sheriff's Office. The CVEU's mission is to make commercial vehicles more aware of the weight and safety standards of the Caddo Parish road system, resulting in less damage to roads and bridges, longer life for these assets, and a safe and secure travel environment for the citizens of Caddo Parish.

Fleet Service

Fleet Service returned as a division of the Public Works Department in 2011. Fleet Service's mission is to provide customer satisfaction through courteous, safe, and professional services while protecting the environment and citizens of Caddo Parish.

The Fleet Service division, along with the other public works team, was responsible for making and handing out over 2,100 sandbags during the various rain events in 2025 while maintaining their regular mission. Fleet Services purchased an additional automated sandbagging machine increasing production to better meet public needs during flood events. Continued use of shipping containers has allowed storage of 1,600 readily available sandbags while significantly improving shelf life.

The maintenance shop is responsible for maintaining and refueling over 320 light duty and heavy equipment Parish assets and 94 assets from 3 outside agencies. Over 1,400 repair orders have been completed in 2025. Many departmental improvements have been made in the last year to improve working conditions and to update departmental procedures. Parish-wide equipment utilization program has been able to reduce under-utilized equipment to less than 32%. Due to past winter weather events, Fleet Service has secured 2 dump truck mounted snow removal plows, motor grader snow blades and various sizes of snow chains. Fleet Service has maintained its recognition by the National Institute for Automotive Excellence, received a Blue Seal of Excellence status and secured its Department of Public Safety Motor Vehicle Inspection Station license. With the War on Litter, Fleet Services facilitated a parish first, a high visibility litter truck with full wrap and emergency warning lights.

The Traffic Engineering/Sign Shop plays an integral part in ensuring the citizens of Caddo Parish have safe roads for travel. This division also provides quality signage for outside governmental agencies, some non-profit organizations and towns throughout Caddo Parish. Over 800 signs were fabricated, installed, repaired or replaced in 2025. The Sign Shop installed 24 Caddo Proud signs throughout high litter areas within the parish. They also fabricated and installed multiple signs for all Solid Waste Compactor sites and Caddo Parish Sheriffs parking lot. During recent flood events, the Sign Shop closed 10 heavily traveled roads and posted 2 digital message boards warning motorist of bridge replacements, all the while providing safe travels on all Caddo Parish roads. They performed multiple engineering studies for traffic volume and speed limit purposes. Furthermore, the continued use of a 16-foot trailer with availability to haul 18 class 3 barricades, 36 barricade legs, lights and a variety of signs, has significantly reduced response times to road closures. Responded to 30 after hours stop sign reinstall/replacement request. The Sign Shop Foreman continues to maintain his certification from the International Municipal Signal Association for work zone safety and sign markings. Additionally, the Sign Shop workers maintain their International Municipal Signal Association Signs and Pavement Markings Technician Level 2 and Work Zone Temporary Traffic Control Technician Level 1 certifications.

2025 Major Accomplishments

- > The Road Treatment Program completed 72 roads totaling 44 miles.
- > Road Striping (75 miles).
- > Mira Myrtis Road widening of road for safety improvements.
- > Bridge replacement construction completed or began for Elysian Fields Road, Huckaby Road, Crawford Road, and Hosston River Road.
- > Adjudicated Property – Collection, Sale, and Donation
- > By recycling scrap metal and used appliances, the Solid Waste Department has brought in \$139,470 in extra revenue. Recycled 272.76 tons of paper, generating \$12,588.65 in additional revenue and saved the Parish more than \$12,001.44 in landfill tipping fees.
- > Through the Parish Work Release Program, Solid Waste Department collected litter and trash pick-up along 325 miles of road and removed 65,750 pounds of trash. This program has significantly contributed to the “Keep Louisiana State Clean” Initiative.
- > Solid Waste Department collected, transported and disposed of approximately 16,351 tons of solid waste from eighteen (18) compactor sites.
- > Assisted with the Household Hazardous Waste Collection Day along with the City of Shreveport.
- > Assisted all Parish Departments to reduce equipment under-utilization.
- > Completed over 1,400 repair orders on heavy equipment, vehicles and buses.
- > Installed, fabricated, or replaced over 800 traffic, notification, or other agency signs.
- > Acquired 93,000 lbs of road salt with spreaders.

2026 Goals

- > Aggressively work towards more significant improvements in our infrastructure maintenance program of:
 - Parish roads and drainage systems
 - Solid waste services
 - Procuring equipment with multiple functions
- > Continue monitoring the Storm Water Management program

Department Of Public Works

- > Continue employee training and development
- > Continue work related to Adjudicated Property
- > Continue implementing new Property Standards ordinance
- > Continue enforcement of ordinance regulating oil & gas drilling
- > Continue enforcement of vehicle weight regulations
- > Continue exploring opportunities to obtain grant money for Public Works-related projects and programs

Performance Measures

	2024 Actual	2025 Goal	2025 Estimated	2026 Goal
Inputs:				
Ditch inventory - miles	1,540.00	1,535.75	1,540.00	1,540.00
Road inventory - miles	772	781	772	772
Number of bridges	166	166	166	166
Number of Compactor Sites	18	18	18	18
Outputs:				
Road overlay/rehab miles completed	46	48	43	45
Drainage miles cleaned	83	84	90	84
Number of construction contracts executed	29	30	28	30
Number of 911/ROW & Floodplain permits processed	313	200	250	250
CVEU permits issued	6,907	5,000	7,000	5,000
Number of traffic signs replaced	1,233	1,500	1,000	1,500
Number of miles of road trash pickup	325	200	400	300
Number of property standard cases closed	143	150	145	150
Number of adjudicated properties returned to tax roles	134	130	120	130
Number of Fleet Maintenance repairs completed	1,376	1,300	1,400	1,300
Revenue generated through recycling	\$ 139,470	\$ 120,000	\$ 130,000	\$ 125,000
Solid Waste Tonnage collected	16,351	17,000	16,300	17,000
Recycled Paper Product (ton)	273	225	250	250
Effectiveness Measures:				
Percent of construction projects completed within budget	100%	100%	100%	100%
Percent of construction contracts completed within contract time	100%	100%	100%	100%
Percent recycled of total collection	2.50%	3.00%	2.50%	3.00%
Landfill Fees Saved by Recycling	\$ 12,000	\$ 10,000	\$ 10,000	\$ 10,000
% Bridges with Low Condition Ratings	5.40%	3.00%	1.80%	1.00%
Efficiency Measures:				
Road life cycle in years (15yrs goal)	18	18.5	17.8	17
Posted Bridges	14	11	10	8
Property Standards to Board (%)	3.60%	4.00%	3.30%	4.00%
Operational Fleet (%)	91%	90%	93%	95%
Number of Tires Recycled	6,881	5,000	6,000	3,500

Department Of Public Works

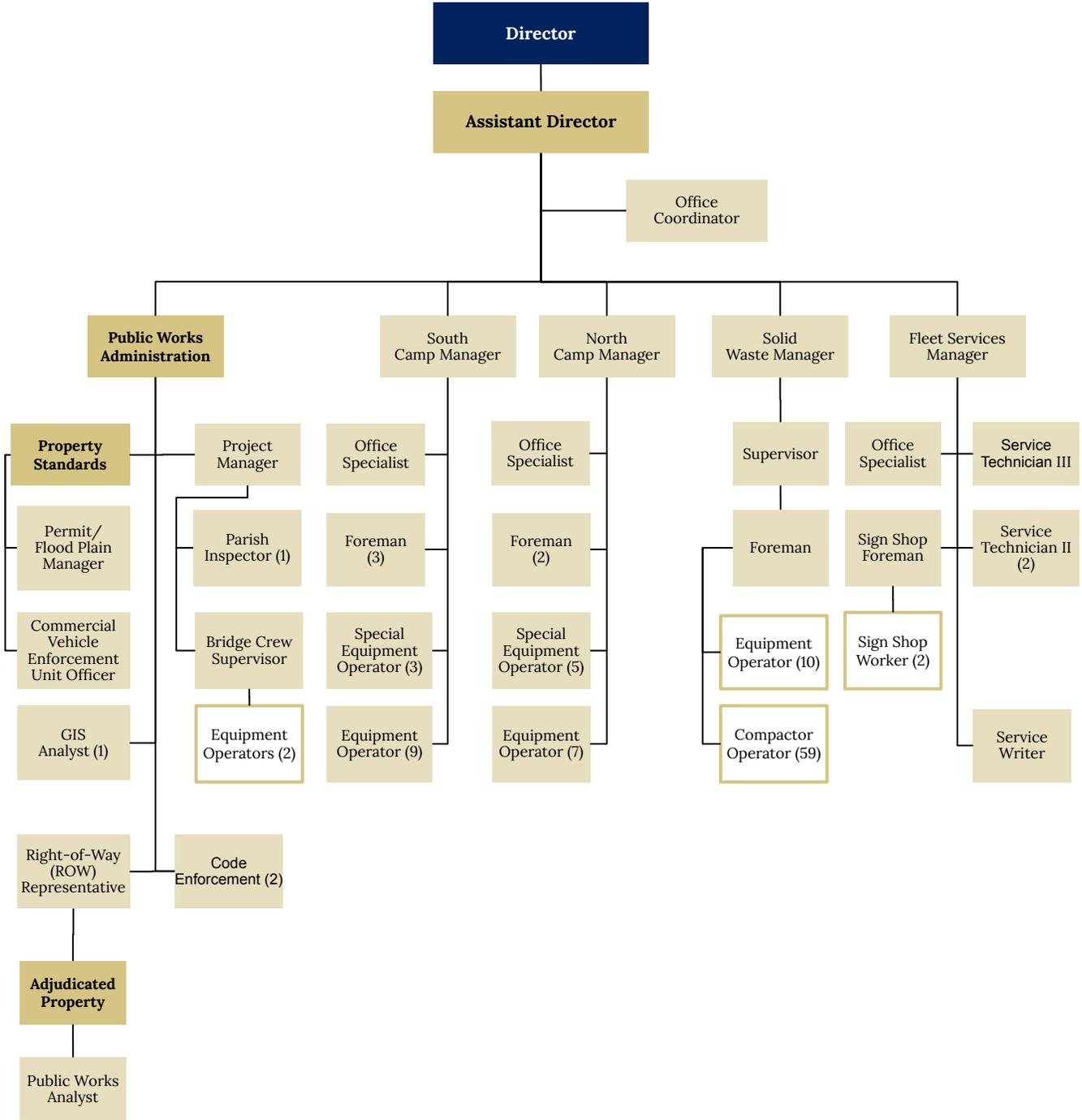
Expenditure Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget
Public Works Fund (200)				
Fleet Services (431)				
Salaries & Benefits	\$ 585,711	\$ 620,002	\$ 624,814	\$ 695,039
Materials & Supplies	(686,023)	(523,750)	(528,585)	(445,750)
Education, Training & Travel	450	3,500	995	3,500
Utilities	35,904	43,500	44,650	46,500
Repairs & Maintenance	642,796	650,000	643,945	695,000
Contract Services	4,120	12,658	11,746	16,620
Internal Charges	(18,982)	(2,860)	(18,860)	(7,987)
Total Fleet Services (431)	563,976	803,050	778,705	1,002,922
Road Administration (411)				
Salaries & Benefits	1,323,314	1,404,528	1,389,371	1,504,993
Materials & Supplies	35,668	43,500	39,712	50,500
Education, Training & Travel	9,537	25,000	18,548	25,000
Utilities	9,433	14,000	11,259	14,000
Repairs & Maintenance	27,644	27,000	22,456	35,000
Contract Services	185,794	256,326	239,052	282,480
Statutory Charges	1,160	5,000	2,178	5,000
Internal Charges	345,863	396,499	394,209	503,539
Capital Outlay	927	22,000	7,315	20,000
Other Expenses	20,774	27,000	31,287	44,000
Total Road Administration (411)	1,960,115	2,220,853	2,155,387	2,484,512
Road Maintenance (441)				
Commercial Vehicle Enforce Unit (441-53)				
Salaries & Benefits	164,998	190,662	176,574	94,160
Materials & Supplies	9,557	18,000	10,942	19,500
Education, Training & Travel	950	5,000	1,256	5,000
Utilities	2,982	5,000	4,236	5,000
Repairs & Maintenance	143	6,000	1,879	6,000
Contract Services	20,000	32,150	24,667	35,150
Total Commercial Vehicle Enforce Unit (441-53)	198,629	256,812	219,554	164,810
Drainage (441-30)				
Materials & Supplies	-	12,000	1,569	12,000
Contract Services	719,649	909,802	762,789	910,540
Statutory Charges	474	1,000	595	1,000
Internal Charges	217,847	247,140	247,140	295,839
Total Drainage (441-30)	937,970	1,169,942	1,012,093	1,219,379
North Camp (441-51)				
Salaries & Benefits	966,627	1,234,613	1,074,286	1,625,790
Materials & Supplies	324,624	479,000	394,437	552,500
Education, Training & Travel	6,400	7,000	5,540	8,500
Utilities	40,881	64,800	46,726	66,300

Department Of Public Works

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget
Repairs & Maintenance	197,071	245,000	220,641	275,000
Contract Services	153,456	210,500	188,465	314,500
Internal Charges	40,203	57,128	57,128	74,105
Total North Camp (441-51)	1,729,262	2,298,041	1,987,223	2,916,695
Road Capital Improvements (441-31)				
Materials & Supplies	25,859	20,000	21,657	35,000
Contract Services	136,256	160,081	158,846	160,840
Internal Charges	136,653	148,331	148,331	158,577
Total Road Capital Improvements (441-31)	298,768	328,412	328,834	354,417
South Camp (441-52)				
Salaries & Benefits	1,084,230	1,530,844	1,148,756	1,217,779
Materials & Supplies	201,369	408,000	302,528	402,000
Education, Training & Travel	286	4,000	986	4,000
Utilities	41,934	59,000	50,689	59,000
Repairs & Maintenance	228,777	265,000	239,752	270,000
Contract Services	174,539	234,000	223,129	315,000
Internal Charges	41,924	59,699	59,699	77,526
Total South Camp (441-52)	1,773,059	2,560,543	2,025,539	2,345,305
Total Road Maintenance (441)	4,937,689	6,613,750	5,573,243	7,000,606
Total Public Works Fund (200)	7,461,780	9,637,653	8,507,335	10,488,040
Solid Waste Fund (240)				
Code Enforcement (424)				
Salaries & Benefits	79,729	101,912	124,111	162,806
Materials & Supplies	1,877	8,000	5,203	9,000
Education, Training & Travel	830	4,000	1,522	4,000
Utilities	1,842	5,000	2,987	5,000
Repairs & Maintenance	790	1,500	890	3,000
Contract Services	137,423	330,000	246,906	330,000
Total Code Enforcement (424)	222,492	450,412	381,619	513,806
Compactor System Operations (423)				
Salaries & Benefits	1,628,551	2,079,929	1,945,505	2,145,528
Materials & Supplies	180,825	266,000	217,297	277,500
Education, Training & Travel	7,681	5,000	6,089	9,000
Utilities	60,282	80,000	71,071	86,000
Repairs & Maintenance	233,627	300,000	288,349	325,000
Contract Services	1,314,816	1,662,802	1,458,669	1,882,540
Internal Charges	364,709	416,823	423,812	513,212
Capital Outlay	35,025	30,000	28,976	35,000
Other Expenses	898	35,000	8,367	35,000
Total Compactor System Operations (423)	3,826,415	4,875,554	4,448,135	5,308,780
Total Solid Waste Fund (240)	4,048,907	5,325,966	4,829,754	5,822,586
Total Expenditures	\$ 11,510,687	\$ 14,963,619	\$ 13,337,089	\$ 16,310,626

Department Of Public Works

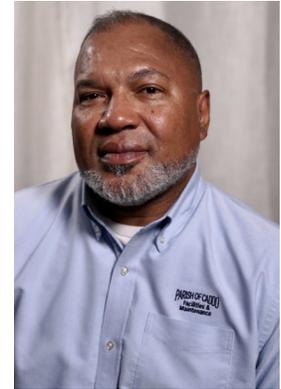


Department of Facilities and Maintenance

The Department of Facilities and Maintenance has the sole responsibility for daily operations and maintenance of all Parish facilities. The dedicated Facilities and Maintenance professionals oversee an array of facility support functions such as:

Facility Maintenance

The Department of Facilities and Maintenance has the unique challenge of maintaining all Parish facilities. In caring for Parish facilities, this department completes on average 10,000 work orders each year. This is a noteworthy accomplishment considering all work is done by a talented work force that is half the size of the work force employed by most Parishes of comparative size.



*Maurice Carson
Director of Facilities
and Maintenance*

Facility Renovation

The Department utilizes its in-house workforce and outside resources to accomplish facility renovations that are necessary to keep pace with ever changing facility use and functions. Due to the age of our facilities, it requires a considerable amount of resources to maintain facilities that are safe for public use. Annually we successfully complete approximately twenty capital projects that bring about significant improvements in the facility operations while enhancing the quality of life for the citizens, tenants, and employees of the Parish of Caddo.

Construction Management

The Department oversees all facility construction projects for the Caddo Parish Commission. To carry out this objective, the Department works closely with the Purchasing division to put together all requests for proposals based on facility use requirements and utilizes the Louisiana Bid Law procedures in selecting a contracting firm to accomplish the project. In addition, we oversee the daily progress of all work to be performed within the scope of the project to ensure that all completed work done meets the approved engineering standards, quality, and cost effectiveness.

Security

Providing security is another primary function of the Facilities and Maintenance Department. The Commission contracts security with the Caddo Parish Sheriff's Office. The Caddo Sheriff's Office staffs security checkpoints with armed Sheriff's Department Security Officers. In addition, both Milam Street and Texas Street entrances of the Caddo Parish Courthouse are open to better serve our citizens. This further enhances security and provides safer surroundings for all employees and citizens in the Courthouse. The goal of our security

efforts is embodied in the concept of providing a safe environment for our citizens who conduct business in Parish facilities and to protect citizens, employees, and Parish assets from those who may want to disrupt operations or damage assets.

Environmental Services Facility Care

The Environmental Services workforce is among the “Unsung Heroes” of the Facilities and Maintenance Department. They work behind the scenes in providing facility care at a level that has made the Parish facilities a showcase among Parish and State owned facilities. Annually this workforce removes tons of trash, mops, strips and waxes thousands of linear feet of floor space.

Voting Polling Locations

The Department of Facilities and Maintenance works closely with the Caddo Parish Commission and the Registrar of Voters in establishing polling locations for the citizens of Caddo. The Department has the responsibility of ensuring that 90 polling locations comply with the Americans with Disabilities Act facility requirements.

2025 Major Accomplishments

- > Completed the Roof replacement on Caddo Parish Courthouse.
- > Completed the Upgrade of the Access Card system at Caddo Parish Courthouse, Caddo Parish Health Unit, Veterans Affair/Drug Court, Animal Services, Francis P. Bickham Building, Coroner/Parks offices and Government Plaza 8th floor.
- > Completed the Office remodel and Caddo Correctional Center.
- > Completed adding the server room to generators and back air conditioning to the server room at Juvenile Justice Center.
- > Completed the Domestic water plant at Caddo Correctional Center.
- > Completed the Roof replacement at the Coroner’s office.
- > Completed the Upgrade of kitchen equipment at Caddo Correctional Center.
- > Completed the Generator at Caddo Correctional Center.
- > Completed the Upgrade of body scanners at Caddo Correctional Center.

Noteworthy Accomplishments

Over the course of this past year, the men and women of the department have again raised the performance bar and the results were impressive. The Department had a very productive

year in all areas of our operations. For example, the department was able to accomplish several in-house projects utilizing parish personnel, which saved the taxpayers of Caddo Parish thousands of dollars in capital project money. Through astute negotiations with local contractors, 23+ were completed at a cost savings of approximately \$121,337 below the 2025 capital budget appropriations.

Secondly, the Department of Facilities and Maintenance continued to focus on reducing the overall energy usage throughout the Parish. This initiative involved the addition of a hot water plant at Caddo Correctional Center. In addition to lowering the energy used to light facilities, we constantly examine ways to reduce our demand for natural gas by fine-tuning the operations of the mechanical systems thus providing more energy efficient equipment and utility savings. Overall assessment of Parish facilities is excellent and the department is totally committed to managing, maintaining, and providing facility services that are second to none. We encourage the citizens of Caddo Parish to utilize Parish facilities. In addition, group tours of the Caddo Parish Courthouse are available by calling (318) 226-6801 to schedule a tour.

2026 Goals

- > Complete the Elevator upgrades at the Caddo Parish Courthouse.
- > Complete the Generator upgrade at Caddo Parish Courthouse.
- > Complete the Fence at Caddo Correctional Center.
- > Complete the Awning replacement at Caddo Correctional Center.
- > Complete the Mechanical plant at Caddo Correctional Center.
- > Complete the Remodel of the Control room at Juvenile Justice Center

2026 Productivity Goals

- > Improve overall customer satisfaction by maintaining a rating for the year of eighty-one percent on the customer survey responses received.
- > Improve customer satisfaction rating of seventy-five percent of the customer surveys received in the housekeeping areas.
- > Execute ninety percent of all capital projects within the current calendar year.
- > Execute all capital improvement projects in a timely manner and under budgeted amount.

Department of Facilities and Maintenance

Performance Measures

	2024 Actual	2025 Goal	2025 Estimated	2026 Goal
Outputs:				
Number of Facilities Maintained	43	43	43	43
Number of Employees for Maintenance	27	29	27	29
Number of Employees for Environmental Services	37	37	37	37
Administrative Staff	5	5	5	5
Effectiveness Measures:				
% of Work Orders Completed Within Three (3) Working Days				
	95%	95%	90%	95%
Average Response Time to Emergency Repairs	.75 hrs	.75 hrs	1.0 hrs	.75 hrs
Total Number of Work Orders Completed	2,957	3,500	4,000	4,000
Total Work Order Labor Hours	8,380	7,000	8,000	7,500
Efficiency Measures:				
Average Time to Complete Work Orders	2	1.32	2	2
Average Number of Work Orders per Full Time Employee	240	251	240	250

Five Year Challenges

- > Funding to continue our Capital Outlay Program
- > Finding and keeping skilled team members
- > Increasing staffing levels at our critical locations
- > Completing capital projects within budget and on time due to material shortages
- > Space utilization for all agencies
- > Combat rising utility costs

Expenditure Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget
General Fund (100)				
Facility & Maintenance (161)				
Coroner Building (161-63)				
Utilities	\$ 25,067	\$ 33,000	\$ 29,780	\$ 33,500
Repairs & Maintenance	5,456	14,000	15,921	14,000
Contract Services	24,754	27,500	21,937	27,000
Internal Charges	3,836	4,239	4,239	4,252
Total Coroner Building (161-63)	59,113	78,739	71,877	78,752
LSU Extension Bldg (161-64)				
Utilities	11,861	14,000	12,020	13,600
Repairs & Maintenance	2,324	6,000	4,710	6,000
Contract Services	11,536	11,860	18,689	19,460
Internal Charges	9,165	9,992	9,777	11,080
Total LSU Extension Bldg (161-64)	34,886	41,852	45,196	50,140
Archives (161-65)				
Contract Services	86,250	90,000	93,262	95,000
Total Archives (161-65)	86,250	90,000	93,262	95,000
David Raines Comm Center (161-69)				
Salaries & Benefits	6,533	6,500	6,565	6,500
Utilities	54,856	61,000	72,743	59,500
Repairs & Maintenance	9,641	20,000	18,797	20,000
Contract Services	28,745	33,900	29,478	32,900
Internal Charges	18,957	19,155	19,455	20,209
Reimbursements	(84,969)	(73,390)	(75,941)	(73,390)
Total David Raines Comm Center (161-69)	33,764	67,165	71,097	65,719
Total Facility & Maintenance (161)	214,013	277,756	281,432	289,611
Total General Fund (100)	214,013	277,756	281,432	289,611
Building Maintenance Fund (210)				
Facility & Maintenance (161)				
Forcht Wade (161-17)				
Repairs & Maintenance	5,000	10,000	3,940	10,000
Total Forcht Wade (161-17)	5,000	10,000	3,940	10,000
Criminal Administration (161-20)				
Statutory Charges	196,248	225,000	205,926	225,000
Total Criminal Administration (161-20)	196,248	225,000	205,926	225,000
Courthouse (161-61)				
Salaries & Benefits	2,976,627	3,268,135	3,205,148	3,300,060
Materials & Supplies	136,586	204,250	182,644	204,250
Education, Training & Travel	5,917	10,000	5,413	10,000

Department of Facilities and Maintenance

Expenditure Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget
Utilities	662,859	782,500	782,953	797,500
Repairs & Maintenance	239,269	270,000	223,570	260,000
Contract Services	633,032	711,351	609,806	716,420
Statutory Charges	1,210	2,500	1,544	2,500
Internal Charges	226,077	278,300	272,885	444,376
Capital Outlay	6,932	8,000	7,043	8,000
Other Expenses	26,969	26,000	24,888	26,000
Total Courthouse (161-61)	4,915,477	5,561,036	5,315,894	5,769,106
Francis Bickham Bldg (161-66)				
Utilities	65,771	83,000	78,225	82,000
Repairs & Maintenance	22,055	40,000	41,275	40,000
Contract Services	25,936	36,200	33,361	36,200
Internal Charges	20,801	22,813	22,813	22,895
Total Francis Bickham Bldg (161-66)	134,563	182,013	175,674	181,095
Government Plaza (161-68)				
Utilities	102,046	113,500	99,285	113,500
Repairs & Maintenance	50,212	40,000	35,310	40,000
Contract Services	62,396	60,000	55,642	60,000
Internal Charges	17,663	36,331	36,311	36,444
Total Government Plaza (161-68)	232,317	249,831	226,548	249,944
Veterans Affairs Building (161-75)				
Utilities	7,118	11,000	9,130	11,000
Repairs & Maintenance	705	3,500	6,211	3,500
Contract Services	7,644	10,000	9,108	12,000
Total Veterans Affairs Building (161-75)	15,467	24,500	24,449	26,500
Total Facility & Maintenance (161)	5,499,073	6,252,380	5,952,431	6,461,645
Total Building Maintenance Fund (210)	5,499,073	6,252,380	5,952,431	6,461,645
Detention Facilities Fund (225)				
Facility & Maintenance (161)				
Caddo Correctional Center (161-67)				
Salaries & Benefits	1,163,541	1,520,749	1,604,130	1,477,093
Materials & Supplies	232,539	339,050	307,498	324,050
Education, Training & Travel	300	1,500	954	1,500
Utilities	1,207,843	1,319,000	1,406,246	1,425,000
Repairs & Maintenance	220,649	285,000	212,511	270,000
Contract Services	337,497	300,678	298,572	301,820
Statutory Charges	2,259	4,000	2,525	4,000
Internal Charges	822,475	973,322	945,203	1,133,259
Capital Outlay	5,815	6,000	5,283	6,000
Total Caddo Correctional Center (161-67)	3,992,917	4,749,299	4,782,922	4,942,722
Total Facility & Maintenance (161)	3,992,917	4,749,299	4,782,922	4,942,722
Total Detention Facilities Fund (225)	3,992,917	4,749,299	4,782,922	4,942,722

Expenditure Summary

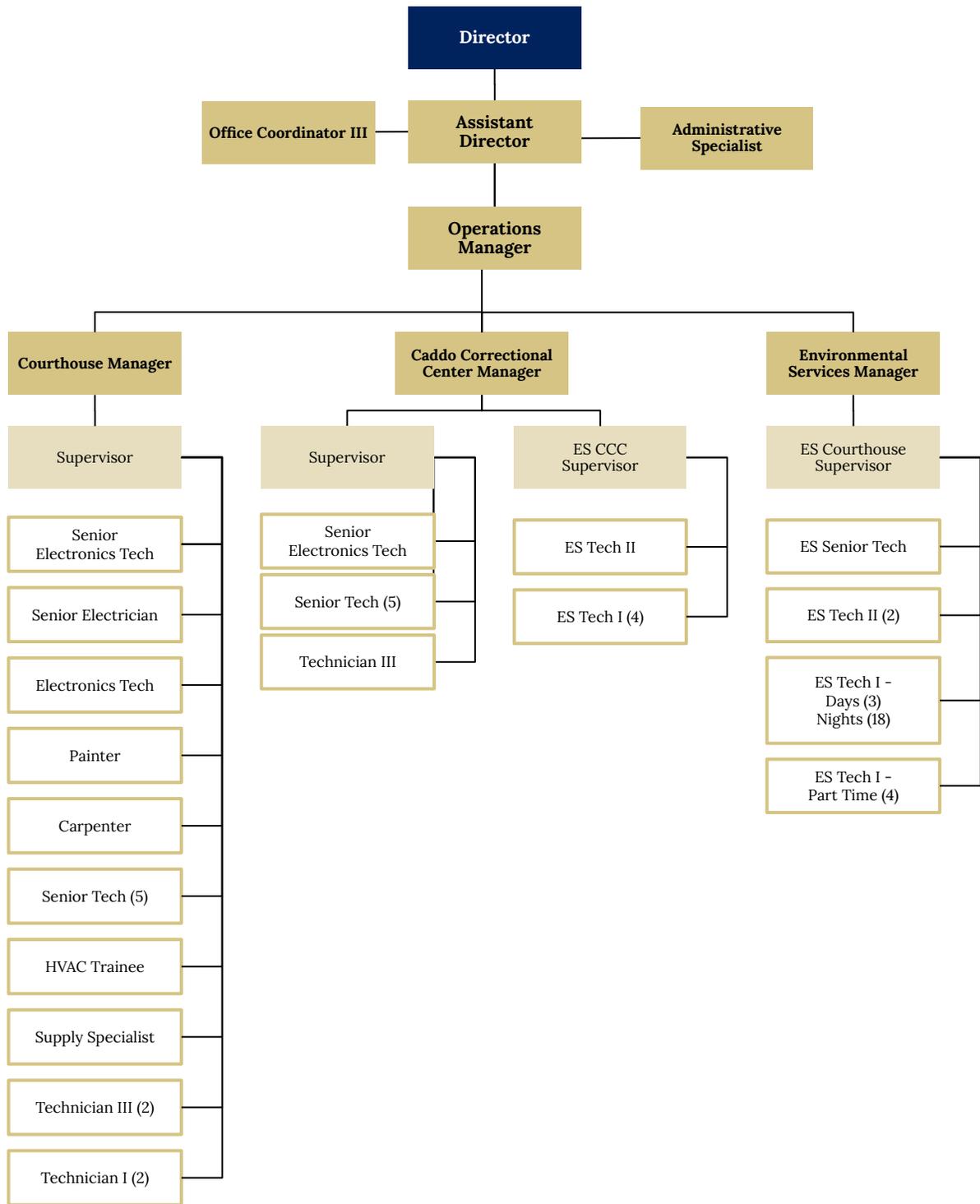
	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget
Juvenile Justice Fund (260)				
Facility & Maintenance (161)				
Juvenile Justice Bldgs (161-62)				
Salaries & Benefits	150,621	174,311	155,088	150,230
Materials & Supplies	30,696	34,600	33,033	34,600
Utilities	248,965	265,000	279,989	280,000
Repairs & Maintenance	60,602	65,000	49,072	65,000
Contract Services	62,078	158,700	99,566	126,700
Internal Charges	38,501	44,529	41,937	46,892
Capital Outlay	-	1,500	1,337	1,500
Total Juvenile Justice Bldgs (161-62)	591,464	743,640	660,022	704,922
Total Facility & Maintenance (161)	591,464	743,640	660,022	704,922
Total Juvenile Justice Fund (260)	591,464	743,640	660,022	704,922
Health Tax Fund (270)				
Facility & Maintenance (161)				
Shreveport Regional Lab (161-11)				
Salaries & Benefits	1,707	1,826	1,826	1,936
Utilities	12,382	24,000	14,780	12,000
Repairs & Maintenance	6,301	6,300	5,542	6,300
Contract Services	1,198	2,000	693	2,000
Internal Charges	15,017	17,104	17,104	17,801
Total Shreveport Regional Lab (161-11)	36,605	51,230	39,945	40,037
Highland Health Unit Complex (161-14)				
Salaries & Benefits	378,205	401,321	394,403	418,800
Materials & Supplies	7,538	12,000	4,329	12,000
Utilities	110,577	140,500	108,271	140,500
Repairs & Maintenance	24,646	34,000	23,226	29,000
Contract Services	33,712	46,043	50,255	46,280
Statutory Charges	520	1,000	678	1,000
Internal Charges	159,187	180,456	180,884	213,453
Total Highland Health Unit Complex (161-14)	714,384	815,320	762,046	861,033
Vivian Health Unit (161-15)				
Salaries & Benefits	58,397	55,501	66,099	69,521
Utilities	14,677	18,400	18,062	18,400
Repairs & Maintenance	3,874	5,000	5,089	5,000
Contract Services	989	1,200	975	1,200
Internal Charges	3,219	5,432	4,532	4,840
Total Vivian Health Unit (161-15)	81,156	85,533	94,757	98,961

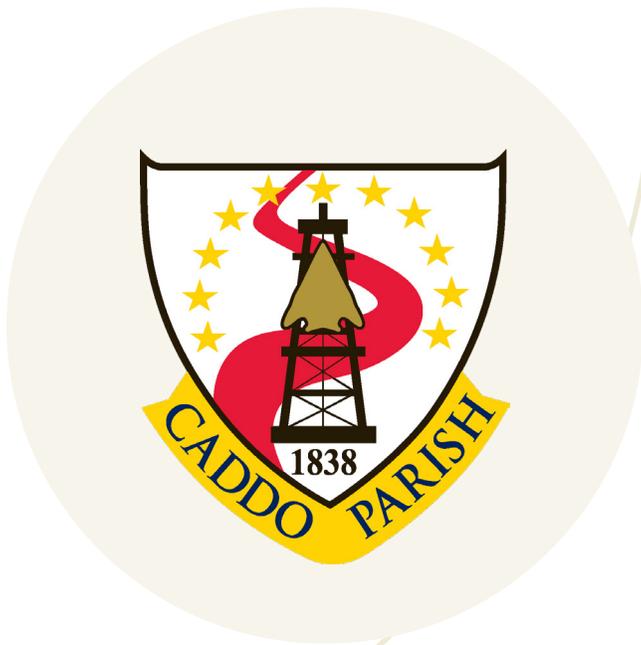
Department of Facilities and Maintenance

Expenditure Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget
David Raines Comm Center (161-69)				
Repairs & Maintenance	33,390	33,390	33,390	33,390
Total David Raines Comm Center (161-69)	33,390	33,390	33,390	33,390
Total Facility & Maintenance (161)	865,535	985,473	930,138	1,033,421
Total Health Tax Fund (270)	865,535	985,473	930,138	1,033,421
Total Expenditures	\$ 11,163,002	\$ 13,008,548	\$ 12,606,945	\$ 13,432,321

Department of Facilities and Maintenance





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Department of Parks and Recreation

The Department of Parks and Recreation, your nationally accredited parks agency, is responsible for providing quality of life/leisure services to all Caddo Parish citizens and visitors. The department maintains 14 sites throughout the Parish that includes over 1,100 acres of park land, 28.1 miles of multi-use trails, 10 playgrounds, 10 outdoor pickleball courts, 6 boat launch ramps, 5 outdoor basketball courts, 3 athletic fields, 1 RV campground, and a nature and event center. Caddo Parish Parks and Recreation Department provided recreational, nature and leisure service programs for over 70,000 Caddo Parish citizens and respective visitors in 2025.



Patrick Wesley
Director of Parks
and Recreation

Program Pillars include:
Recreation/Health and Wellness,
Athletics, Nature, and Education.

As we transition into the 2026 calendar year, the department staff will continue to be committed to delivering quality programs and leisure services to our resilient Caddo Parish citizens and respective visitors. Further, this department will have an opportunity, starting in January 2026, to showcase our newly constructed (\$20 million dollars) Walter B. Jacobs Nature Center and Event Center facilities. With these new anchor facilities now online, the Caddo Parish Parks and Recreation department immediately becomes an extension of the Caddo Parish education system and a tourist destination for the southern region.

Caddo Parish Parks and Recreation Department demonstrated compliance with 153 out of 154 recognized standards. This process helped identify efficiencies and heighten areas of accountability, all of which translate into higher quality service and operation to benefit the citizens of Caddo Parish.

As this resilient department staff continues its journey of providing quality of life services to our Caddo Parish citizens and respective visitors, the Caddo Parish Parks and Recreation Department will remain committed to delivery outcomes that are aligned with best practices for parks and recreation management.



2025 Major Accomplishments

Park Improvements

Caddo Lake Channel Markers (Louisiana Side Only) – Provided ongoing replacements and/or repairs of broken or missing channel markers, poles and reflectors.

Caddo Parish Premier Park-Youth Baseball/Softball Complex via YMCA (2550 Flyer Drive, Shreveport) – YMCA and Testament Construction(contractor) are facilitating construction management of a new 8 field-youth baseball/softball complex. Once complete, Caddo Parish will have official naming rights to the venue. Estimated Cost: \$9.1 million dollars. All infields will have synthetic grass turf installed. All fields will be lit. Construction is expected to be complete by summer of 2026.

Earl G. Williamson Park (Land and Water Conservation Fund Grant for Park Improvements) – Constructed 1 new floating pier, installed a new universal/ADA playground system (shade structure, safety surfacing and borders), installed large shade structure over existing large concrete slab/picnic table area, installed 37 new picnic shelters/concrete slabs and picnic tables. Provided ADA accessible route improvements throughout the park. **Project Total:** \$1,381,024.00 | \$690,512.00 (Federal Share-National Park Service) and \$690,512.00 (Local Share-Parish of Caddo). Construction to be completed by end of year or early 2026, pending weather.

Earl G. Williamson Park (Flood Study/Engineering Report) – Completed Flood Study/Engineering Report for 40-acre park. The study revealed 83% of flooding in the disc golf/northern backside area of the park is from a 1.03 square mile area upstream of LA Hwy. 1. A 10' wide x 10' tall concrete box culvert under the highway conveys this runoff into the park, through the disc golf/northern backside area of park. When Caddo Lake flood depths increase, backwater will also inundate the course/north end area of the park. Estimated cost to repair will be 1.6 million dollars to construct another concrete box culvert to divert the 1-year and 2-year return storms directly to Caddo Lake. Parks department staff will aggressively seek external grant funding opportunities in 2026 via National Park Service or State of Louisiana-Office of State Parks to complete the recommended repairs.

Earl G. Williamson Park (Boom or Bust Scenic Viewing Area Project) – Completed construction of a pre-fabricated structure, approximately 3,750 square feet (50' x 75'), that is partially enclosed to house restrooms and storage space. The remaining area is a large covered open space providing multiple views of the scenic, natural and wildlife characteristics of the park. Eight 4' x 3' interpretive panels will tell the stories of the local byways of Caddo Parish.

Eddie D. Jones Park (8400 Mike Clark Rd. Keithville) – Demolished old maintenance building. Installed new pre-fabricated metal building for park maintenance to store vehicles and heavy equipment at park site. Developed preliminary designs and site plan for a new 18-hole disc golf course. Removed downed trees/debris from trails-due to spring storms. Completed

Extreme Sports feasibility study–recommending cost estimates to construct a diverse slate of extreme sport amenities and restroom facilities on park site.

Greenbrook Park (8717 South Emerald Loop, Shreveport) – Replaced all vandalized playground equipment and new rubber mulch nugget-safety surfacing for the playground system. Installed a new fabric shade structure over the new playground system. Installed new security cameras throughout the park for safety purposes and to deter crime activity in the park.

Hannah’s Park (225 Oak Grove Lane, Shreveport) – Constructed a new basketball court (post tension concrete) with fiberglass backboards, retractable rims and fully color-painted basketball court and court lines.

Keithville Community Park (1201 Mansfield Rd., Keithville) – Installed new LED court lighting for future tennis/pickleball court. Converted existing tennis courts to tennis/pickleball courts, including new park benches and accessible walking paths from parking lot to restroom facility and courts.

Milton James “Hookie” Cameron Memorial Park (10500 Wallace Lake Rd., Shreveport) – Restriped public parking lot

MLK Jr. Community Garden (2414 Dr. Martin Luther King Dr., Shreveport) – Cut down and removed all dead/diseased trees on the garden site. Added new garden plots to the site.

Noah Tyson Park (9300 Mira Myrtis Rd., Rodessa) – Re-anchored existing turf play mound due to flooding/high water levels.

Parks and Recreation Office Renovations (2900 Hearne Ave., Shreveport) – Completed new office space for department staff (recreation coordinator and volunteers/summer youth workers), including exterior/parking lot light improvements and new landscaping/irrigation.

PBS Pinchback Park (7903 Jefferson Paige Rd., Shreveport) – Installed new fabric shade structure over existing small playground system. Installed new security cameras throughout the park for safety purposes and to deter crime activity in the park. Installed new dugout bleachers for the youth baseball field. Installed new spectator bleachers for the youth baseball field.

Richard Fleming Park (7919 West Lakeshore Dr., Shreveport) – Constructed accessible transition walking paths from main picnic pavilion to restroom facility. Installed rubber mulch nugget-safety surfacing for the playground system.

Robert L. Nance Park (14770 Odom Rd., Rodessa) – Installed new shade structure over existing playground system. Installed new turf play mounds. Installed rubber mulch nugget-safety surfacing for the playground system. Installed 2 concrete cornhole board sets on park grounds. Installed new safety bollards around the park perimeter.

Town of Blanchard (402 Birch Ave., Blanchard) – Converted existing tennis court surfacing to 1 pickleball court.

Town of Greenwood - William Peters Town Park – Converted existing tennis court surfacing to 1 pickleball court.

Town of Vivian (455 Rives St., Vivian) – Installed new bleachers for 1 youth baseball field at Patrick Bethany Memorial Ballfield Park.

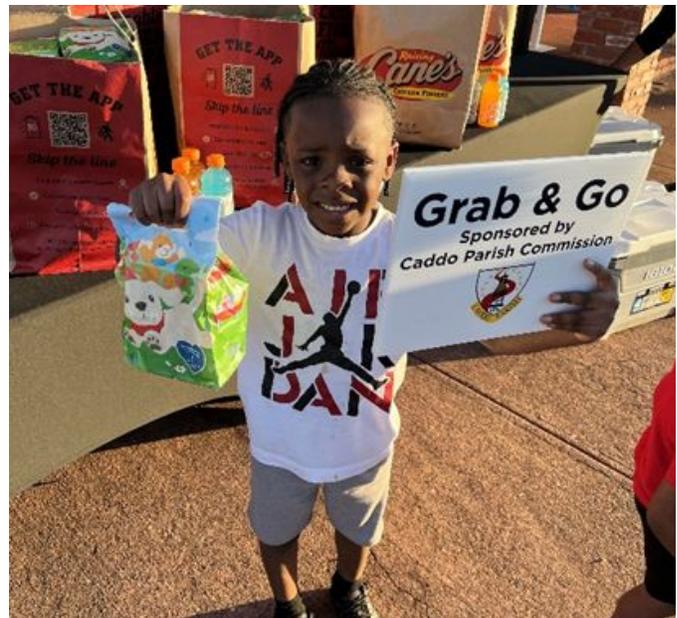
Walter B. Jacobs Memorial Nature Park - New Construction Project (8012 Blanchard Furrh Rd., Shreveport) – Completed construction of a new nature center that consists of 12,000 square feet of multi-use space (lobby/reception area, gift shop, 3 class rooms, administration spaces, workrooms for staff, shower facilities for staff), 4,000 square feet of exhibit space and a maintenance building. The Event Center will consist of 8,465 square feet (400 capacity, catering kitchen, storage and restrooms). Total Square Feet: 24,465. Construction began on June 10, 2024.

Parks Administration

- > Caddo Parish Parks and Recreation Department continues to maintain its nationally accredited parks agency status, through the Commission of Accreditation and Parks Agency (CAPRA).
- > The Parish Commission approved a \$10 million appropriation to construct the Caddo Parish Pickleball Park. 19 dedicated pickleball courts, covered shade structures, LED lighting, club house, public parking, walking trail, picnic pavilions and park benches.
- > 2025 Annual Audit Report, ensuring all requested documents and evidence were current and uploaded to the CAPRA document management system.
- > Completed all internal audit follow-up meetings with Eisner Advisory Group (from Parks and Recreation Department-2024 Internal Audit); and uploaded all documents/forms and related evidence to the approved ShareFile Folder, as requested.
- > Completed required update/revisions of Background Check Procedures for Volunteers.
- > Completed the development of an interactive GIS database, showing park locations along with internal attributes/amenities and the integration of GIS mapping/collecting in maintenance workflows, i.e., focusing on inspection forms, records for critical assets, etc.
- > Continuing internship program agreement with Grambling State University, Department of Kinesiology, Sport, and Leisure Studies and Centenary College - Office of Career Services.

- > Established an official partnership with the National Hockey League - Dallas Stars to launch the Caddo Parish Parks and Recreation/Dallas Stars Youth Street Hockey Program.
- > Established an official partnership National Football League - NFL Flag Football to launch the Caddo Parish Parks and Recreation/Youth NFL Flag Program.
- > The Sport Facilities Company is continuing to provide consultant services in assisting the department in valuing, soliciting/evaluating proposals, and negotiating naming rights agreement for the new Walter B. Jacobs Memorial Nature Center, Event Center and other Caddo Parish parks.

- > Resurfaced 10 new public dedicated pickleball courts: Earl G. Williamson Park (6 courts), Keithville Community Park (2 courts, including new LED court lights), Town of Blanchard (1 court) and Town of Greenwood (1 court, pickleball and tennis court lines). New fencing, park benches/seating areas were also installed.



- > Grab and Go Feeding Program provided summer youth program participants with healthy snacks and lunch-during the spring/summer months of May – September. Over 9,000 Caddo Parish youth were served.

- > Received youth sports equipment donations from Good Sport
- > Recognized by Caddo Parish Administration and Commissioners, during National Parks and Recreation Month (July).



Nature

(Note: WBJ Nature center was closed the majority of 2025 due to construction)

- > Facilitated Family Adventure Day at Richard Fleming Park providing gear and instruction to 100 participants in archery, canoeing, and fishing.
- > Hosted and facilitated 6 weeks of Wild Child Summer Camp for 120 Campers.
- > Hosted and Facilitated Jr. Naturalists Workshops at Red River National Wildlife Refuge, 75 + participants
- > Hosted and Facilitated Acrylic Painting Workshops at J. Bennet Johnston Waterway Museum, 185 + participants
- > Hosted and Facilitated Fishing Clinics at Richard Fleming Park, 31+ participants
- > Facilitated Yoga Clinics at Earl G. Williamson Park, 62 + participants
- > Facilitated Hike Programs at Eddie D. Jones Park, 60 + participants
- > Facilitated Photography Clinics at Eddie D. Jones Park, 42 + participants
- > Facilitated Forest Foraging Workshops at Eddie D. Jones Park, 96 + participants
- > Hosted and Facilitated Canoeing Clinics at Richard Fleming Park, 36 + participants
- > Hosted and Facilitated Geocache Workshop at Richard Fleming Park, 54 + participants
- > Hosted Movie Night at Earl G. Williamson Park, 150 + participants
- > Hosted Annual Nature Ornament Workshop at the American Rose Center, 250 + participants
- > Hosted Annual Fairy Houses Event at Richard Fleming Park, 300 + participants
- > Facilitated Hunting and Fishing Day at Tom Merrill Recreation Area at Bodcau Dam, 1600 + participants
- > Facilitated Barksdale Family Festival. 1000 + participants
- > Hosted and Facilitated Annual Art in the Park, 500 + participants

Partnerships - Shreveport Green

- > ShreveCorps, an AmeriCorps program administered by Shreveport Green, completed over 1,075 hours of community service during the spring term and an additional 3,958 hours over the summer for a total of 5,033 hours. Members have repaired and revitalized Caddo Parish parks and trails for 390 hours of service.
- > ShreveCorps built and maintained community gardens, distributed the harvest to local low-income families, and educated children from these families about healthy eating and growing their own food: 5,500 hours of service
- > Facilitated improvements of the MLK Community Garden with the addition of 5 new picnic tables to support the garden's growing popularity. The garden currently consists of thirty-two raised beds, producing seasonal vegetables throughout the year. The garden also houses 10+ fruit trees consisting of apple, pear, peach, and plum trees. In addition, the garden features two 1000+ gallon water tanks to capture rainwater for the automated drip irrigation system
- > Constructed new asphalt ADA transition path near Greenbrook Park Community Garden site-to improve accessibility to garden
- > In ongoing efforts to promote healthy living in Caddo Parish, Urban Farm continued to be a bright spot among the downtown and Allendale area. The Urban Farm features (5) 75 ft raised garden beds, an ADA accessible garden area, a hydroponics container, a 10+ fruit tree orchard, and a beautiful community painted mural. The Urban Farm regularly hosted volunteer and community events throughout the calendar year
- > Secured grant funding from Corporation for National and Community Service and Community Foundation of North Louisiana to revive unused lots to useful green spaces throughout Shreveport and Caddo Parish
- > Secured grant funding from the Arbor Day Foundation to plant and maintain native fruit and shade trees throughout Shreveport and Caddo Parish-to increase tree canopy, mitigate stormwater, and reduce erosion
- > Repair and revitalize Caddo Parish parks and trails - \$4,495.05
- > Maintain the MLK Community Garden - \$6,778.25
- > Neighborhood cleanup & beautification projects - \$18,403.91
- > Facilitate four Household Hazardous Waste Collections - \$1,598.24
- > Construct and maintain the Urban Farm in downtown Shreveport - \$9,789.22
- > Maintain community gardens, distribute harvests to low-income families, plant fruit trees, and educate children on healthy eating and gardening - \$41,154.68

Special Events, Recreation, Health and Wellness

- > Partnered with Galilee Baptist Church to host chair aerobic classes and wellness education classes/activities for seniors, 100 + participants
- > Hosted Caddo Parish Parks “Senior’s Day in the Park” at Richard Fleming Park, 96 participants
- > Established and facilitated Caddo Parks/Morning Start Baptist Church Get Fit Thursday for the month of February and March 2025, 105 participants
- > Partnered with Facilitated Caddo Parish Vivian Healthy Health Fair at Legion Hill Community Center, Vivian LA., 30 participants
- > Facilitated the 2025 Fitness in the Park at Pinchback Park, 40 participants
- > Facilitated Caddo Spring Zombie Camp at Caddo Parish Parks, 50 participants
- > Established the Be S.A.F.E. (Summer Activities in a Friendly Environment) which is a crime prevention initiative also known as “Taking it to the streets” that supports neighborhoods/communities by extending free community events at designated Caddo Parish parks, or approved community venues during the summer. Be S.A.F.E. offered free recreational activities such as the Mooretown community celebration, Galilee Head Start T-ball social, Shreveport Housing Authority community pop ups, Grace Pointe Church of the Nazarene and Friends of Devin Back-to-School Events, Be Healthy, Be Happy, Be Mentally Fit with Eagles Wings LLC holistic wellness-focused community event, 900+ participants.
- > Facilitated 8 Bike Safety and Maintenance workshops and bike rides with partners SB Rides and SPAR, engaging 200 participants while promoting active living and bike safety.
- > Hosted 5 Youth Golf Clinics with SPAR and the Northwest Louisiana Youth Golf and Education Foundation, introducing 200 youth to the fundamentals of golf.
- > Partnered with BD Photography to inspire creativity in 15 participants through hands-on training with our Through Their Eyes Photography program. 15 participants



- > Partnered with Legacy Dance Studio to provide Youth and professional dance instruction to 29 participants.
- > Partnered with Kendrick Farris, LSUS, to host the Youth Powerlifting Program, introducing over 45 participants to the fundamentals of weightlifting.
- > Partnered with Best 13 to inspire creativity and self-expression with our youth shoe customization design KickArt Program, 20 participants.

Athletics

- > Served as title sponsor of 2025 Caddo Middle School Basketball Championship at North Caddo, 2,520 participants
- > Caddo Parish/LSUS Youth Soccer Clinic, at GracePointe Church of Nazarene, 38 participants
- > Caddo Parish/Cabosa Youth Soccer Clinic, at Galilee Baptist Church, 45 participants
- > Hosted Caddo/Vivian Youth Soccer Clinic at Legion Hills Community Center Field, 48 participants
- > Hosted Caddo Parish Youth Baseball Clinic, at Captain Shreve High School Baseball Field, 225 participants
- > Hosted Caddo Parish Head Start T-Ball Skills and Drills Clinic, at Galilee Baptist Church Baseball Field, 225 participants
- > Hosted Caddo Parish Head Start T-Ball Training League, at Galilee Baptist Church Baseball Field, 8 teams, 1,200 participants
- > Hosted Caddo Parish Head Start T-Ball Social, at Galilee Baptist Church, 110 participants
- > Hosted 2025 Caddo Parish Devin Meyer’s Jr. NBA Basketball Challenge at Huntington High School gymnasium, 95 participants
- > Served as title sponsor of the 2025 Caddo Parish Middle School Track Championship at Lee Hedges Stadium, 455 participants



Department of Parks and Recreation

- > Caddo Parish 2025 T-Ball/Coach Pitch Clinic at Galilee Baptist Church Baseball Field, 155 participants
- > Caddo Parish 2025 T-Ball/Coach Pitch Baseball League at Pinchback Park and Galilee Baptist Church Baseball Field, 174 participants
- > Hosted Caddo T-Ball/Coach Pitch Social at Galilee Baptist Church Field, 405 participants
- > Hosted 2025 Robert Williams 2-Day Basketball Camp at LSUS, 400 participants
- > Hosted 2025 Kevin Johnson (Southern University Head Coach) Boys Basketball Camp at Southwood High School, 50 participants
- > Hosted 2025 Caddo Parish 2-Day Youth Basketball Camp at LSUS, 200 participants
- > Hosted 2025 Brandon Wilson Youth Football Camp at Lee Hedges Stadium, 75 participants
- > Hosted 2025 Shantel Hardison “Girl You Got It” Basketball Camp at LSUS, 35 participants
- > Partner with GSU to host the Mickey Joseph Football Camp, at Lee Hedges Stadium, 100 participants
- > Hosted the 2025 Caddo Disc Golf Clinic at Ford Park, 25 participants
- > Hosted 2025 Pitch, Hit and Run Baseball Competition at Captain Shreve Baseball Field, 35 participants
- > Sponsored the Centenary Football Camp at Centenary, 110 participants
- > Hosted the 2025 Caddo AIRPITCH Soccer Clinic, 51 participants
- > Hosted the 2025 Caddo Red River 3V3 AIRPITCH Summer Showdown Soccer Tournament, 120 participants
- > Hosted the 2025 Caddo Earl G. Williamson Classic Disc Golf Tournament, 48 participants
- > Hosted the 2025 Lacrosse Youth Clinic, 52 participants
- > Hosted the 2025 Caddo Shoot 360 2-Day Basketball Camp, 110 participants
- > Hosted the 2025 Caddo Cabosa Fall Soccer Clinic, 55 participants (10/10/25)
- > Caddo Parish All Girls Softball Skills and Drills Clinic, 165 participants
- > Hosted 2025 Swift Skills 2-Day Basketball Camp at LSUS, 300 participants
- > Hosted 2025 Caddo Parish Youth Football Camp at Lee Hedges Stadium, 50 participants

- > Hosted 2025 Caddo Parish Fall Break Golf Clinics at Huntington Park Golf Course, 50 participants
- > Partnered with SPAR to host Fall Break Tennis Clinics at Bill Cockrell and Southern Hills Tennis Centers, 300 participants
- > Hosted Community Pickleball Demonstrations at A.B. Palmer and Southern Hills Community Centers, 150 participants

Education and Crime Prevention

- > Facilitated 15 Safe Summer Youth Crime Prevention Program
- > Facilitated 45 Safe Summer Programs on behalf of Caddo Parish

MOU Agreements and Partnerships

- > Christian Program Services
- > Mind Shift Sports
- > Kenneth Myers
- > Project Celebration, Inc.
- > WISE Butterfly – Di Plant Lady
- > Yes to Me Foundation
- > North Caddo Community Coalition

Staff Major Accomplishments

- > Director Patrick Wesley, Appointed to National Association of Counties (NACo) Health Steering Committee (2024 – 2026)
- > Athletic Coordinator, Mary Murphy, completed the 2025 National Alliance for Youth Sports Certification, Concussion Training, Bullying Prevention Training Coaching Youth Baseball 8 & under, Coaching Youth Sports, Basic Youth Sports Safety & First Aid, Mental Health and Youth Sports Challenges, Protecting Youth Athletes for Administrator, Protecting Youth Athletes for Coaches, Protecting Youth Athletes for Parents and Guardians.
- > Parks and Recreation staff completed online Ethics training as required by the State of Louisiana

Department of Parks and Recreation

- > Nature Park Manager Rusty Scarborough, Parks Senior Naturalist Hulya Onel, and Education Coordinator Anne Lutz are Certified Interpretive Guide trained
- > Nature Park Naturalists Dillon Soderstrom, Joseph Drane, Parks Senior Naturalist Hulya Onel, Nature Park Naturalists Dillon Soderstrom and Joseph Drane and Education Coordinator Anne Lutz received a Project Learning Tree workshop completion certificate.
- > Nature Park Naturalists Dillon Soderstrom and Joseph Drane completed the Hunter Education Instructors' Course of Certification.
- > Nature Park Naturalist Joseph Drane received his certification as a YT200 yoga instructor
- > Education Coordinator Anne Lutz received the Certification of Completion for Citizen Science for Your Classroom

Staff Professional Development

- > Parks and Recreation Maintenance staff completed Sports Field Management Training, Stageline Stage training
- > Parks and Recreation staff attended the 2025 Summer Staff Development & CPR Training, Lash Family YMCA, Shreveport, La.
- > Senior Naturalist Hulya Onel and Education Coordinator Anne Lutz completed "Somebody Should... Pu-leeze make it easier to know the value of complying with the Americans with Disabilities Act!"
- > Parks and Recreation staff completed the Manage Your Energy, Not Your Time training facilitated by Dr. Shelley Armstrong
- > Parks and Recreation staff completed the Mastering Resilience: Flourishing in a High-Pressure Work Environment training facilitated by Dr. Shelley Armstrong.
- > Parks Senior Naturalist Hulya Onel received a Completion Certificate for Building the Reputation and Skills to Become a First-Time Manager, Completion Certificate for Skills for your first 90 Days as a New Manager.
- > Education Coordinator Anne Lutz received the Certification of Completion for Citizen Science for Your Classroom, Certification of Completion for Event Evaluation on Comprehensive Impact, Completion Certification for Harnessing Data-driven Decision Making for Parks and Recreation Management.
- > Education Coordinator Anne Lutz and Parks Senior Naturalist Hulya Onel received Certification of Completion for Recreation Re-imagined, Tradition to Transformation.

- > Recreation Coordinator, LaMarcus Williams, appointed to the Louisiana Recreational and Parks Association Executive Board, District 6 Chair.

2026 Goals

- > To provide a full range of recreational activities, opportunities, parks, and facilities that are accessible to individuals in Caddo Parish with varying physical capabilities and are inclusive to people of all backgrounds, regardless of race, gender, sexual orientation, socioeconomic status, or physical/cognitive ability by December 2026.
- > Increase participation and engagement across all Caddo Parish Parks and Recreation programs and facilities by 20% within the next 18 months, focusing on underserved communities and underutilized parks through marketing and outreach.
- > Highlight nature and conservation as a core value of Caddo Parish Parks and Recreation by completing the construction of the Walter B. Jacobs Nature Center by January 2026.
- > Develop new park locations and signature parks by focusing on community needs, strategic land acquisition, and creating unique recreational experiences.
- > Increase funding for the daily operations and maintenance of existing park facilities, capital improvements (new park development, upgrades to existing parks, etc.) over the next 3-5 years, starting in January 2026, to enhance the quality of life for Caddo Parish residents.

Five Year Challenges

- > **Staffing:** Ensuring staffing needs are met to efficiently maintain park system assets and deliver quality programs/services to “all” Caddo Parish citizens year-round.
- > **Park Improvements:** On-going capital improvements will be needed annually for the Caddo Parish Park system (ADA compliance, campgrounds/RV sites, walking and bike trails, bridges, playground systems/safety surfacing, shade structures, picnic shelters/pavilions, fishing piers, boat launch ramps, dredging, sport fields maintenance, park lighting improvements, etc.).
- > **Inclusion:** Ensuring “everyone” has access to the benefits of Caddo Parish Park system (facilities, programs and spaces); including individuals with physical and cognitive disabilities.
- > **Staying Relevant (Parks, Facilities, and Programming):** How will Caddo Parish Parks and Recreation Department create the next generation of park users/visitors.

Annual Visitation Numbers

Caddo Parish Parks	2025 Estimated
Eddie D. Jones Park	80.1K
Noah Tyson Park	44.7K
Earl G. Williamson Park	56.2K
Milton James "Hookie" Cameron Park	51.8K
PBS Pinchback Park	51.6K
Keithville Community Park	46.8K
Robert L. Nance Park	41.7K
Greenbrook Park	41.3K
Richard Fleming Park	41.3K
Bessie Smith Park	41.2K
Hannah's Park	36.1K

Performance Measures

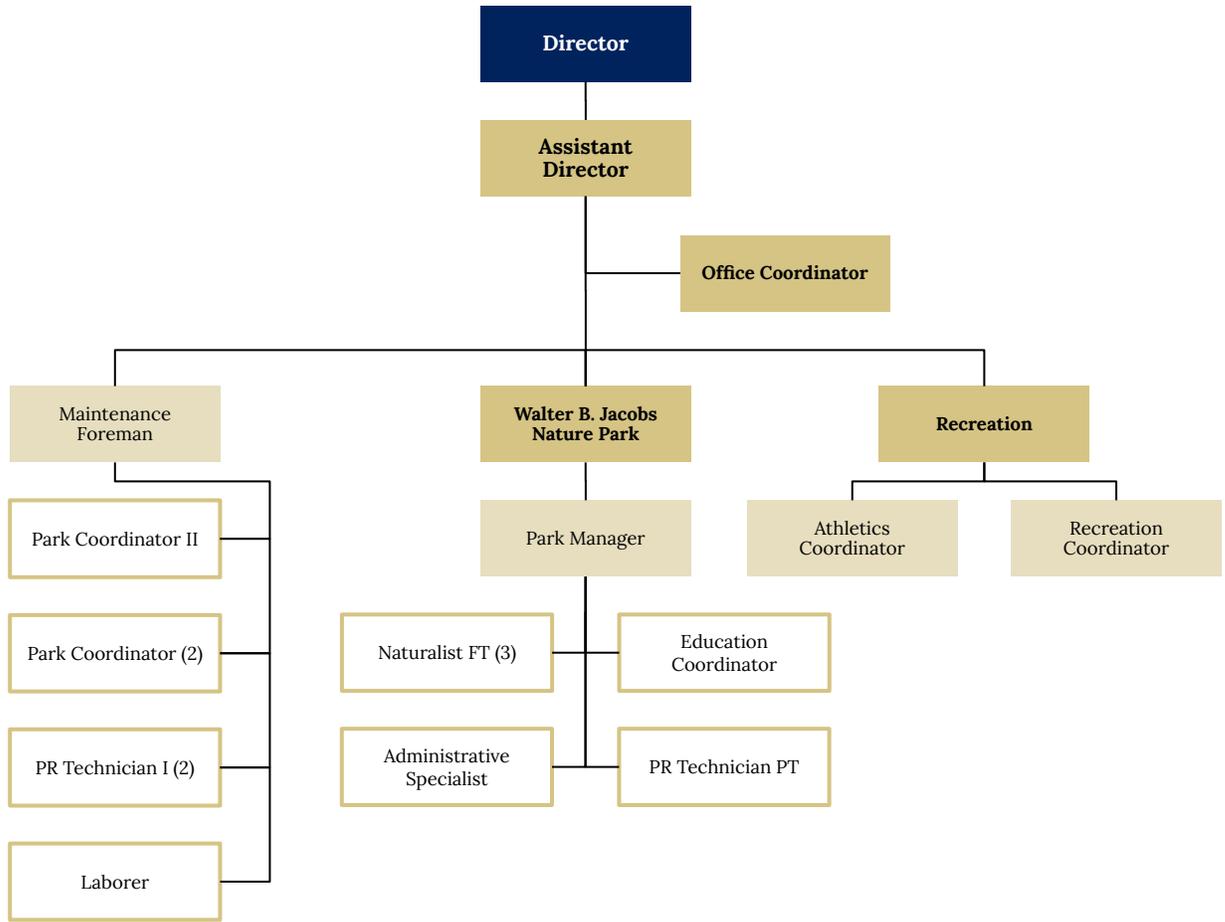
	2024 Actual	2025 Goal	2025 Estimated	2026 Goal
Number of Rental Pavilions Available	1	7	7	7
Number of Pavilion Rentals	1	0	2	5
Number of Properties Maintained	14	14	14	14
Number of Monuments	2	2	2	2
Nature Park Events/Programs:				
Number of Schools Served	42	72	147	120
Number of Classes	90	85	282	350
Groups other than Schools	40	50	82	40
Visitors/Outreach Contact	11,000	8,000	8,000	40,000
Naturalist Calls for Assistance	350	400	400	400
Special Events Hosted by Parks	20	20	23	40
Recreation Programs Offered	30	30	40	50
Recreation Programs Attendance	40,000	35,000	39,000	50,000
Athletic Programs Offered	47	53	53	65
Athletic Programs Attendance	20,000	21,000	21,000	30,000
Number of Campers (Nights Rented)	5,000	3,000	3,000	4,000
Campground Revenue	26,000	36,000	36,000	40,000
Special Permits Request	70	300	30	450
Virtual Programming Contacts	550	1000	1200	10,000
Community Gardens	2	2	2	2

Expenditure Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget
Parks & Recreation Fund (230)				
Parks & Recreation (511)				
Salaries & Benefits	\$ 1,250,607	\$ 1,463,668	\$ 1,454,409	\$ 1,649,377
Materials & Supplies	87,938	113,500	84,108	131,500
Education, Training & Travel	29,729	37,000	31,989	35,000
Utilities	87,136	135,000	115,839	168,000
Repairs & Maintenance	112,082	110,000	113,833	120,000
Contract Services	186,349	258,480	150,549	246,640
Statutory Charges	374	800	448	800
Internal Charges	166,859	200,003	257,475	303,773
Capital Outlay	11,022	15,900	14,686	20,000
Other Expenses	133,966	126,200	128,160	151,200
Grant Programs	-	-	51,548	10,000
Total Parks & Recreation (511)	\$ 2,066,061	\$ 2,460,551	\$ 2,403,044	\$ 2,836,290



Department of Parks and Recreation



Department of Juvenile Services

The mission of the Department of Juvenile Services for Caddo Parish is to enhance the protection of the community by enforcing the Orders of the Court, to ensure the restoration of victims by imposing accountability for offenses committed, and to equip juvenile offenders with the required competencies to live productively and responsibly in the community.

The philosophy at the Department of Juvenile Services begins by holding each child accountable for his or her misconduct. Thereafter we focus on rehabilitation, education and family engagement. The majority of this rehabilitative work is done here in the local community using Parish resources and community programs.

The Parish is continuing to collaborate with the Caddo Parish School System and the Caddo Parish District Attorney's Office to address truancy and school misconduct. The programs have added additional services for elementary and middle school aged children and more diversion programs for all ages. These efforts are made more effective by bringing in some private business partners from the community, such as Willis Knighton. Together we are expanding the truancy program in Caddo to keep more children in school. It is proving to be more effective – both in outcomes for the children and families, but also for the taxpayers.



*Andrew Randall, Jr.
Director of
Juvenile Services*

Gangs and Gun Violence

Juvenile Services has worked closely with local law enforcement, including the Shreveport Police Department and the Caddo Parish Sheriff's Office, to curtail gun violence. The Department is part of a law enforcement collaborative which meets regularly to communicate about particular gangs, children and neighborhoods within the Parish. We will continue to focus on finding the perpetrators of violence and holding them accountable, while also providing as many alternatives to violence and as many positive recreational opportunities for children as possible. Crime prevention and law enforcement remain equal goals for the Department.

Juvenile Detention Center

The Caddo Juvenile Detention Center is a 24-hour a day operation with 24 beds that houses youth between the ages of 10-16 who are accused of committing delinquent acts and are awaiting hearings to determine their disposition, or those who have been convicted of delinquent acts and are awaiting transfer to another placement or facility. The Juvenile Detention staff provides security, food, education and programming services for children in the detention center. The Detention Center has a Manager, an Assistant Manager, five

shift supervisors, a licensed professional counselor, a full-time nurse, an administrative staff member, 21 security officers, and seven food service employees.

Probation Division

The Probation division supervises approximately 1,000 children each year who have been adjudicated delinquent or children in need of supervision. In addition to ensuring compliance with the conditions of probation (curfew, home and school behavior, etc.), the probation officers strive to install support programs for the children in particular focus areas: health, safety, education/vocation, and familial and community relationships.

Caddo Parish has three Juvenile Judges. Thus, there are three sections of Court. The Court also has a Juvenile Drug Court Program, a Family Preservation Court (which deals with parents with substance abuse issues from all areas of Court), a Truancy Court, a Mental Health Court and a Human Trafficking Court. The Probation Division has a Manager, three section supervisors, nine probation officers, five intensive probation officers, four Juvenile Drug Court staff, and one staff member in Family Preservation Court. Truancy Court staff has been contracted through a local non-profit agency.

2025 Major Accomplishments

- > The population in the detention center has remained below the capacity of 24 without compromising public safety.
- > Through collaboration with law enforcement, aided in the confiscation of 33 illegal guns from juveniles, for a total of 144 guns taken from juveniles since 2022.
- > The Parish of Caddo, City of Shreveport, Caddo School System, Caddo District Attorney's Office and Caddo Sheriffs' Office have joined together to form a Joint Advisory Committee on Community Safety to collaborate on crime suppression, intervention and prevention.
- > Partnered with regional school systems, churches and civic groups to train several thousand local professionals and citizens on human trafficking awareness, prevention and intervention.
- > The Harbor, a one-stop shop for Juvenile Justice, created from a partnership between the Parish of Caddo and Volunteers for Youth Justice, the City of Shreveport and the Caddo School System to bring dozens of agencies under one roof, continues to bring services to youth and families in a more efficient manner.

2026 Goals

- > Expand the process for youth and families to access resources and information at The Harbor in an effort to address underlying needs of families at no cost to taxpayers.

- > Expand the use of Trust-Based Relational Intervention throughout the services and programs of the Department of Juvenile Services.
- > Expand crime intervention and prevention opportunities for youth in Caddo Parish through the collaboration of the Joint Advisory Committee on Community Safety.
- > Collaborate with local law enforcement as well as community agencies and programs to curtail gang and gun violence.

Performance Measures

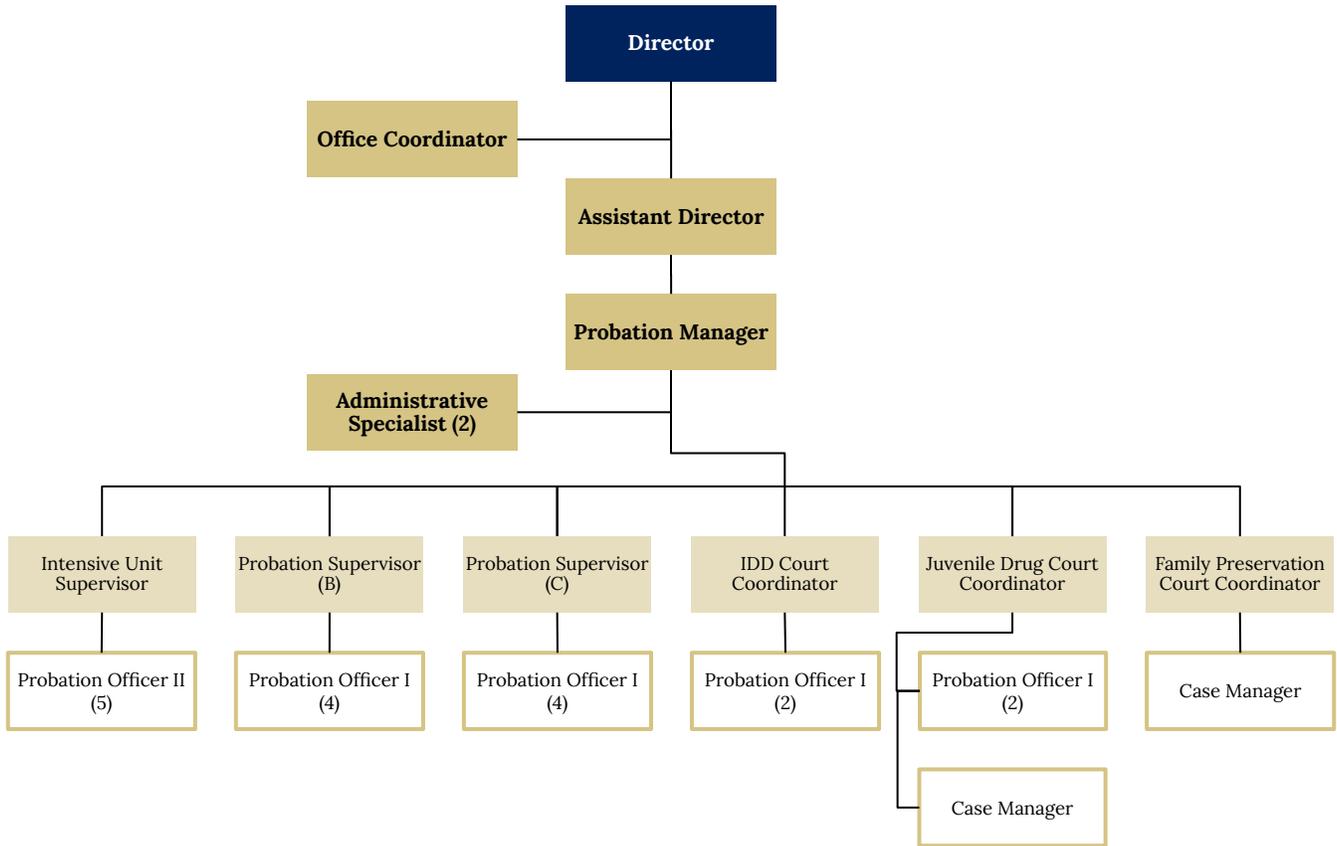
	2023 Actual	2024 Actual	2025 Actual	2026 Proposed
Inputs:				
Detention Center Intakes	375	380	343	343
Average Probation Caseload	325	405	531	531
Multiple Detention Intake	65	75	66	66
Intake Non-duplicated children	275	300	277	277
Outputs:				
Average Daily Census	19	21	13	13
Effectiveness Measures:				
School-Based Arrest	45	25	25	20
Gun Charges	75	100	49	49
State Charges	70	85	57	57
Transfer Cases	10	12	7	7
Truancy Petitions	100	300	147	147
Efficiency Measures:				
Number of youths administered Risk Assessment Instrument screening at time of detention admission	400	380	343	343
Number of youths receiving psychological evaluations	25	40	30	30
Number of drug screen administered to youths	1400	1400	786	786
Number of youths and their parents in FINS program	570	600	600	600

Department of Juvenile Services

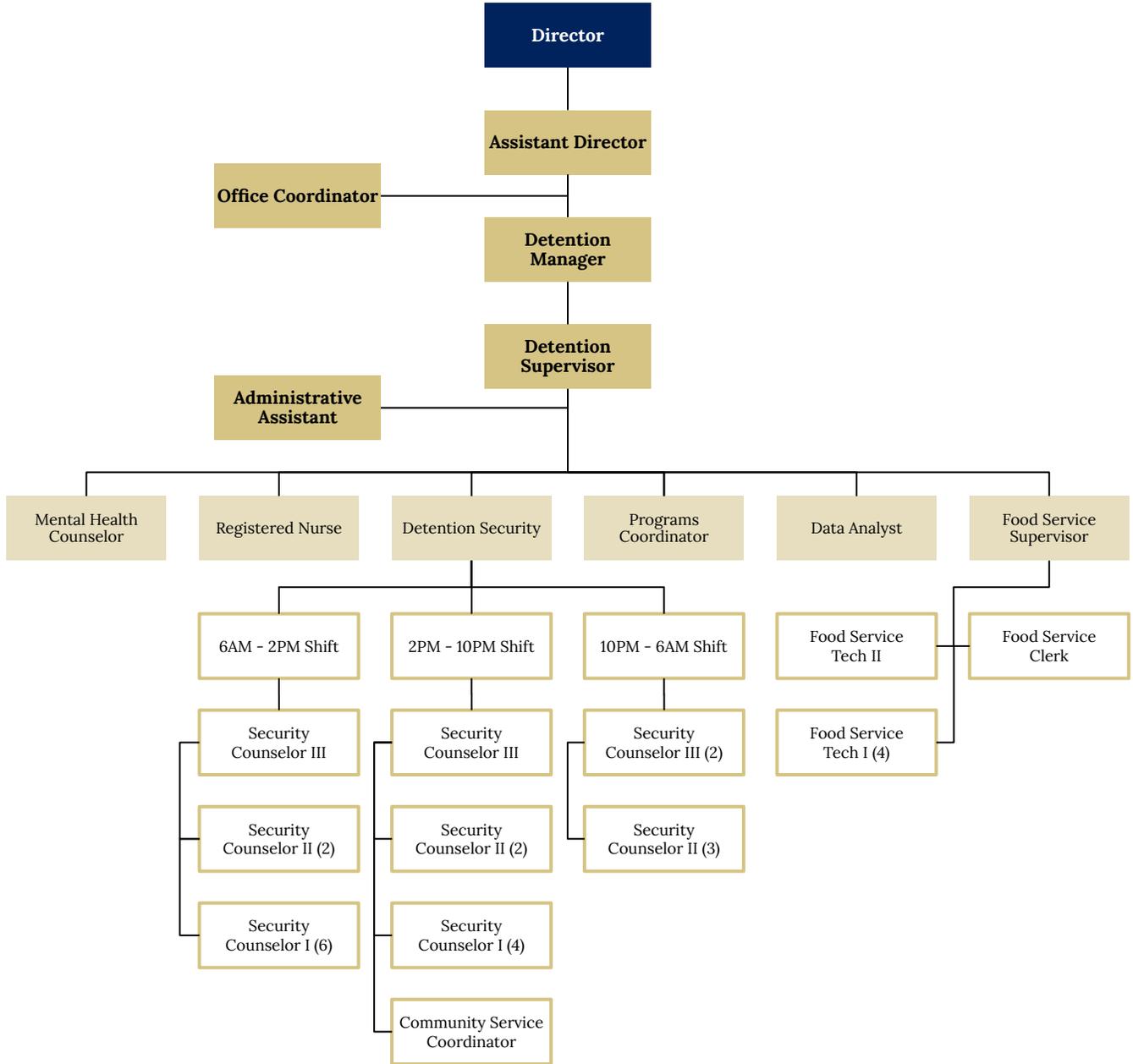
Expenditure Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget
Juvenile Justice Fund (260)				
Juvenile Services (122)				
Probation Operations (122-22)				
Salaries & Benefits	\$ 2,615,591	\$ 2,974,765	\$ 2,673,244	\$ 3,046,434
Materials & Supplies	66,866	67,000	72,744	78,000
Education, Training & Travel	36,622	40,000	38,581	40,000
Utilities	27,364	42,000	27,039	30,000
Repairs & Maintenance	32,503	30,000	32,466	33,000
Contract Services	699,069	825,125	718,980	770,500
Statutory Charges	877	3,000	2,617	3,000
Internal Charges	300,264	354,538	354,538	430,500
Capital Outlay	7,641	18,000	14,280	18,000
Allocations To Other Entities	181,067	200,000	192,819	200,000
Other Expenses	22,911	13,600	18,978	16,600
Grant Programs	295,681	279,364	297,681	325,364
Total Probation Operations (122-22)	4,286,456	4,847,392	4,443,967	4,991,398
Juvenile Detention (122-32)				
Salaries & Benefits	2,053,898	2,266,739	1,975,991	2,350,989
Materials & Supplies	23,094	31,000	27,097	30,750
Education, Training & Travel	25,780	37,000	36,513	37,000
Repairs & Maintenance	5,805	2,500	11,320	12,000
Prison Operations	340,532	391,000	391,034	404,000
Contract Services	81,626	99,282	41,880	54,680
Internal Charges	231,538	266,521	266,521	310,985
Capital Outlay	3,732	5,500	5,593	5,500
Allocations To Other Entities	11,365	90,000	83,544	90,000
Other Expenses	4,411	6,200	6,386	6,600
Grant Programs	62,628	60,000	59,515	60,000
Total Juvenile Detention (122-32)	2,844,408	3,255,742	2,905,394	3,362,504
Total Juvenile Services (122)	7,130,863	8,103,134	7,349,361	8,353,902
Total Juvenile Justice Fund (260)	\$ 7,130,863	\$ 8,103,134	\$ 7,349,361	\$ 8,353,902

Probation Operations



Juvenile Detention



Department of Animal Services and Mosquito Control

The core function of the Department of Animal Services and Mosquito Control (ASMC) continues to be public health and safety. The Department's mission is to provide a high level of service to the citizens of the Parish of Caddo by effectively and humanely enforcing the Parish of Caddo Ordinances and Louisiana State Laws as they pertain to animal control and the public's health, safety and welfare. We serve the citizens of the Parish of Caddo by enforcing those ordinances and laws and educating the public concerning the ordinances, their importance to the Parish and animals, and not to punish or assume the responsibility of the court system.

We also operate and maintain a clean, humane, and community-oriented animal shelter unlike private shelters that have limitations on the number of pets they accept, we accept all animals. At ASMC, no animals are turned away and each year the shelter impounds an average of 6,000 dogs and cats. Our goal is to reunite lost pets with their owners and find life-long homes for as many animals as possible while providing proper care for them while they're at the shelter. We also provide high quality mosquito control services to the citizens of the Parish of Caddo by effectively applying professional mosquito control techniques to combat diseases such as West Nile, and Zika.

During 2025, The Caddo Parish Animal Shelter (CPAS) provided humane care, food, and temporary shelter for around 6,000 homeless animals. The intake numbers are higher than previous years due to inflation, and financial hardship. The staff provided medical treatment for the animals as prescribed by our contract veterinarians and humanely euthanized animals not adopted, rescued, or claimed by their owners. The Animal Shelter is open to the public Monday through Saturday, during which time, the CPAS staff will interact with approximately 60-80 citizens in person, handle 100-160 phone inquiries, and initiate approximately 10-25 adoptions or redemptions. Hours of operation are from 10:00am-5:00pm Mondays through Friday. We are also open Saturdays from 11:00am-2:00pm to adopt animals out to the public.

In conjunction with KTBS-3, Fox-33 and KTAL-NBC 6, the Department continues to display adoptable animals on a weekly basis. As a result, citizens are more aware of the availability of pets for adoption from Animal Services. Citizens can also log onto Caddo.gov/ASMC/ to find out the latest information on lost animals as well as pets available for adoption.



*Travis Clark
Director of Animal
Services and
Mosquito Control*

2025 Major Accomplishments

- > Investigated and responded to over 14,600 citizen complaints to include stray animals at large, cruelty investigations, injured animals and wildlife complaints.
- > Completed over 1,457 spay and neuter surgeries as of July 2025, projecting 2,890 surgeries performed by the end of the year 2025.
- > Received a \$25,000 grant from Petco for the Caddo Parish Heartworm Program consisting of a Heartworm Disease Management Project with Melarsomine Injection. Waiting on veterinarian staffing to start the program.
- > Teamed up with Companions of CPAS to save more lives and educate the public on animal welfare and pet ownership. Companions received \$70,459.38 in donated funds. Companions Of CPAS also raised over \$35,297.50 for animals with medical cases.
- > Caddo Parish Animal Services hosted a rabies clinic in April 2025. A total of 368 rabies vaccines were administered and a total of 256 microchips were provided. This was an excellent turnout for Caddo Parish citizens, and the animal community.
- > Partnered with Robinsons Rescue for “Best In Sheaux” 2025 with 3 adoptions.
- > Continued weekly pet adoption segment on KTBS 3, Fox 33, KTAL NBC 6, and KSLA 12.
- > Continued to educate citizens and promote animals on several social media platforms, including Facebook, Instagram and Broadmoor Branch of Shreve Memorial Library.
- > Created and fostered a relationship with Caddo Schools. Created a reading program for elementary students which helps both the animals in the shelter and helps with comprehension in children. A total of 4 elementary and middle schools visited and provided enrichment programs for the animals.
- > Maintained relationships with Best Friends National Animal Society and Maddie’s Fund, to support a local adoption event for 2025.
- > Joined in with Bissell Pet Foundation for National Adoption Events for 2025 as well as a veterinarian for spay/neuter surgeries which is a tremendous help without a full-time contracted veterinarian assigned to Caddo Parish Animal Services.
- > Partnered with Centenary College for mentorship of students. Students work in the shelter and gain credit hours for volunteering their work and time. This program is very effective for future pet owners and it prepares students for the future work experience.
- > Created a new partnership with local REALTORS TO THE RESCUE. This partner helped move animals and generated workmanship for animal welfare.

- > Successfully passed the annual Louisiana Department of Agriculture and Forestry inspection with a 100% score
- > Hosted Continuous Education for Caddo Parish ASMC, with multiple other Parish's attendance allowing CAET personnel to receive a total of 6 credit hours for 2025-2026.
- > Continued success and training for and use of X-Caliber Tranquilizer Rifle and X-2 Tranquilizer Pistol, using chemicals to facilitate the capture of dangerous and vicious animals in the field for the safety of Caddo Parish citizens.
- > Assisted Shreveport Police Department, Property Standards, and Code Enforcement in Operation T-Bone sweeps in multiple locations within the city and parish.
- > Animal Services Officers generated 6,585 calls to services for the entire parish of Caddo. Attention to detail ASMC Officers had 40 warrants, 225 city summons and 94 Parish summons.
- > Achieved a high level of professionalism, competency, humane care, and conservatism thus, creating a positive impact on the overall operations
- > Improved Public Safety by providing enforcement of the Animal Code of Ordinances
- > Provided mosquito control spraying operations to combat the West Nile Virus and aggressively responded to all complaints. Educated citizens on the West Nile Virus with multiple social media interviews. Provided BTI granules and educated citizens on how to "Fight The Bite" in their own backyard.
- > Continued to monitor causes of diseases and viruses related to mosquitoes and rodents.
- > Continuously realigned field staff to provide an improved call response time to assist in providing improved resolutions of animal complaint investigations

2026 Goals

- > Continue to increase awareness, prevention and safety for the rabies virus and West Nile.
- > Increase community and staff involvement with animal safety, animal welfare, legislation, and ordinances to enact a strong motivation for positive changes within the Parish. Engage in the spay/neuter ordinance for less stray animals roaming in the city and Parish.
- > Continue advertising programs to inform citizens of adoptions, spay/neuter initiatives, and laws concerning companion animals and mosquito concerns.

- > Reach out to other Parishes and Counties to see what is working for them and what is not working for them when it comes to animal welfare in order to share best practices. Continue to build and foster relationships with National Groups with the same mission and cause for saving more lives.
- > Launch the PV-35X Drone operation to disseminate mosquito prevention granules, a microbial insecticide, to prevent mosquito larvae from reaching adulthood. Operation increases the ability to treat hard to reach areas such as old oil fields and drainage ditches
- > Increase the number of citizens signed up for Everbridge/Caddo Ready mosquito spraying notifications. Continue to put out more messages to citizens for mosquito safety. The total number of citizens in 2025 that are signed up for Everbridge/Caddo Ready is 1,500 for mosquitoes, and 1,376 for animals, and 1,526 total. We look to have more citizens signed up for 2026.
- > Increase community awareness on animal safety and responsible pet ownership through school outreach in the Caddo Parish School District and neighborhood outreach programs.
- > Monitor the database, and focus on what's working for stray animal control, bites, and what areas need more motivation, attention and education in animal welfare.
- > Work on methods to facilitate a reduction in euthanasia numbers for the year 2026 including a Return In Field program, Found Stray Foster program, and further expanding the Trap-Neuter-Release program to include Return-To-Home objectives.
- > Recruit, develop, retain, and promote a highly effective and diverse staff.
- > Continue to assist Shreveport Police Department, Property Standards, and Code Enforcement in Operation T-Bone Sweeps.
- > Continue to update existing policies and procedures to comply with national standards.
- > Continue to provide services which aid in containing stray animals to prevent human injuries and the spread of various diseases.
- > Expand partnership with Robinson's Rescue, to include promoting spay/neuter vouchers and promote education.
- > Continue to maintain the standard of animal husbandry and pass all Louisiana Department of Agriculture and Forestry annual inspections.
- > Continue to strengthen relationships with non-profit organizations currently working with ASMC and expand the rescue network in the efforts of maintaining a higher large release rate.

Five Year Challenges

- > Number of animals needing care vs. the capacity to care at a given time
- > Inflation of needed materials
- > Field related trends vs. local acceptance
- > Legal updates vs. enforcement needs
- > Compassion fatigue vs. staffing levels
- > Mosquito spraying vs. amount of acreage to cover

Performance Measures

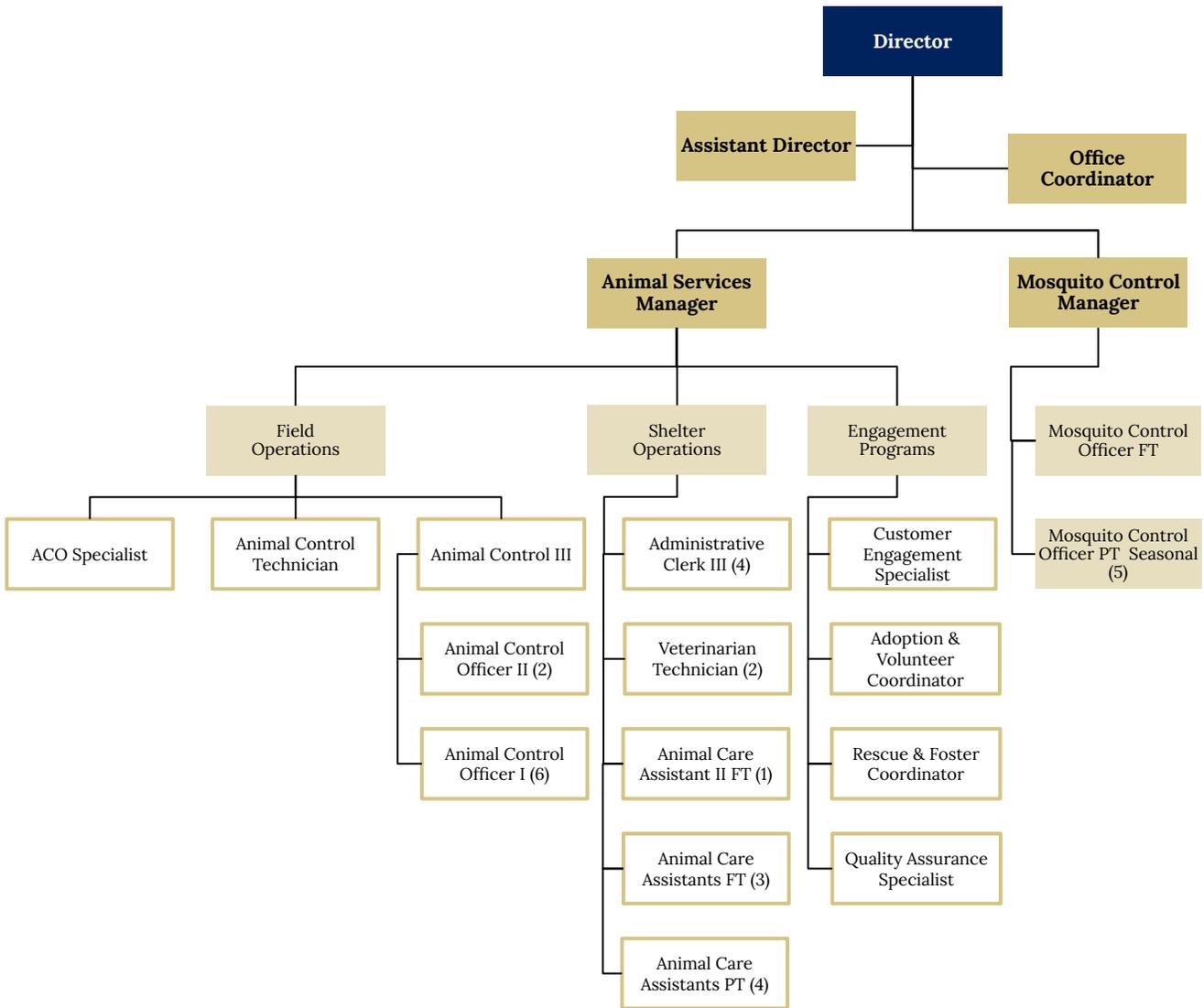
	2024 Actual	2025 Goal	2025 Estimated	2026 Goal
Inputs:				
Full Time Employees	31	31	33	33
Outputs:				
Number of Rabies Vaccinations Handled	2384	3200	3400	3300
Number of Animals Processed	4549	5000	6200	5500
Number of Service Calls Handled	AS 8200	8400	11000	9000
Number of Spay/Neuter Surgeries	1500	1500	2300	2500
Number of Mosquito Traps Set	1100	1200	1275	1285
Number of Larvicide Site Treatments	1250	1500	1500	1500
Number of Acres Sprayed For Mosquitoes	190755	196000	196000	196000
Effectiveness Measures:				
Total Cost to Process Animals	\$200	\$200	\$200	\$200
Percent (%) of Animals Processed	97%	100%	96%	100%
Efficiency Measures:				
	2 VT			
Number of Animals Processed per Full Time Employee	VT 2274	VT 2200	VT 1700	VT 1650
Number of Calls for Service Handled per Full Time Employee	AS 8188	AS 9000	AS 9200	AS 9200
Processing Cost per Animal	\$32D/\$38C	\$32D/\$38C	\$37D/\$43C	\$37D/\$43C

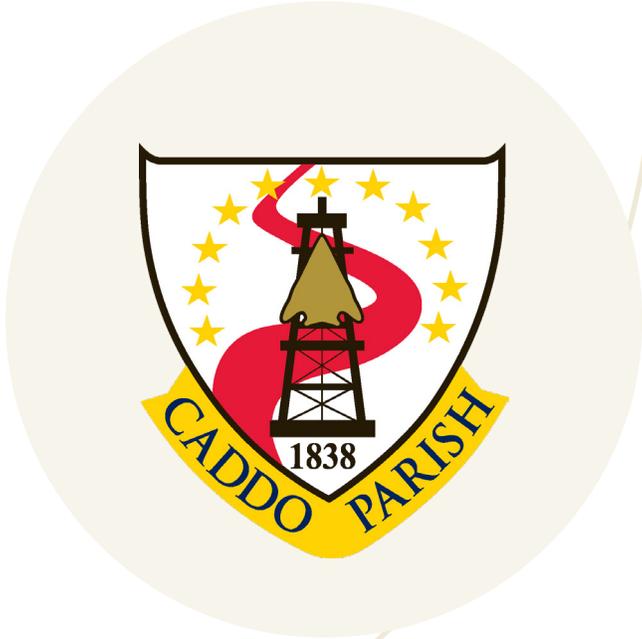
* VT (Vet Tech), AS (Animal Service), D (Dog), C (Cat)

Expenditure Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget
Health Tax Fund (270)				
Animal and Mosquito (300)				
Animal Services (300-12)				
Salaries & Benefits	\$ 1,933,381	\$ 1,898,450	\$ 2,013,925	\$ 2,070,172
Materials & Supplies	349,183	366,750	421,313	416,900
Education, Training & Travel	15,718	18,000	25,515	25,000
Utilities	92,238	105,000	103,018	109,000
Repairs & Maintenance	73,625	77,000	80,065	83,000
Contract Services	146,165	207,062	252,965	287,300
Internal Charges	203,522	237,477	237,741	280,363
Capital Outlay	1,096	10,000	10,256	10,000
Other Expenses	120	1,000	1,025	1,000
Total Animal Services (300-12)	2,815,046	2,920,739	3,145,823	3,282,735
Mosquito Control (300-13)				
Salaries & Benefits	199,240	253,080	215,239	240,623
Materials & Supplies	111,218	166,900	172,043	166,975
Education, Training & Travel	659	2,500	3,515	3,515
Repairs & Maintenance	18,374	23,000	13,363	23,000
Contract Services	7,992	2,762	2,732	3,000
Internal Charges	82,061	93,294	93,297	107,324
Capital Outlay	20,405	4,000	3,652	4,000
Total Mosquito Control (300-13)	439,948	545,536	503,841	548,437
Total Animal and Mosquito (300)	3,254,994	3,466,275	3,649,664	3,831,172
Total Health Tax Fund (270)	\$ 3,254,994	\$ 3,466,275	\$ 3,649,664	\$ 3,831,172

Department of Animal Services and Mosquito Control





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First Judicial District Court

The First Judicial District Court (FJDC) is the court of primary jurisdiction for the Parish of Caddo. The Court is divided into three divisions: Civil, Criminal, and Family Law. The Civil Division has three full time judges that preside over all the civil litigation. The Criminal Division has five full time judges that preside over all criminal matters brought by the District Attorney's Office. The Family Law section has three judges and a child support hearing officer that preside over divorce, paternity, child custody, child support and civil mental commitments.

2025 Major Accomplishments

- > In 2025 under the guidance of Chief Judge Ramona Emanuel, the First Judicial District Court judges presided over 45 jury trials in the first eight months with 32 additional trials scheduled for the remainder of the year. To conserve cost and increase efficiency, the court scheduled multiple jury panels in all jury trial weeks. The total number of juries scheduled for 2025 was 98 with approximately 17,200 potential jurors summoned.
- > The Court continued to operate a Drug Court to assist those persons who are being prosecuted for drug related offenses in an effort to reduce crimes related to drug addiction in our community.
- > The Court also operates a special veterans court to assist military veterans who are being prosecuted for criminal offenses.

2026 Goals

- > The major goal for 2026 is to continue providing the citizens of Caddo Parish with efficient and effective judicial services while complying with safety protocols, whenever mandated. We will continue to optimize court room technology for the purpose of reducing possible exposure to illnesses, and will utilize video and Zoom meetings when appropriate.
- > The judges of the First Judicial District court continue to diligently work to serve all the citizens of Caddo Parish in the safest and most efficient manner possible.

First Judicial District Court

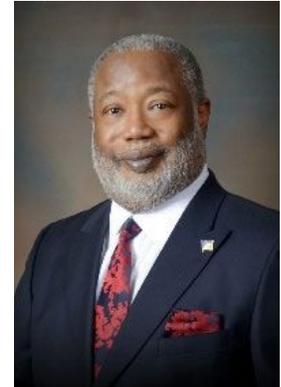
Expenditure Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget
General Fund (100)				
Criminal Justice (120)				
District Court (120-21)				
Salaries & Benefits	\$ 1,553,624	\$ 1,689,320	\$ 1,608,534	\$ 1,713,050
Materials & Supplies	106,616	130,200	117,594	127,700
Utilities	2,480	12,500	9,286	10,000
Contract Services	17,118	40,750	26,706	40,750
Internal Charges	39,556	58,956	58,956	76,435
Capital Outlay	35,004	30,000	41,614	35,000
Other Expenses	225,785	375,000	377,787	385,000
Grant Programs	448,081	400,000	412,748	425,000
Reimbursements	(275,000)	(275,000)	(275,000)	(275,000)
Total District Court (120-21)	\$ 2,153,264	\$ 2,461,726	\$ 2,378,225	\$ 2,537,935

Caddo Parish District Attorney

The Louisiana Constitution of 1974, Article V., Section 14 created the Judicial Districts of the State, among them is the First Judicial District. Article V., Section 26 created an office of the District Attorney for each of the Judicial Districts, and sets forth the duties of the office. LSA-R.S. 16:1 established a District Attorney (DA) for each of the Judicial District Attorney's Offices. The First Judicial District Attorney exists and operates in accordance with the authorities cited.

As provided by Article V, Section 26 of the Louisiana Constitution of 1974 the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. The District Attorney's Office prosecutes all felony and misdemeanor offenses that come to the District Court and Juvenile Courts of the district. The office has a Homicide Screening Unit which also handles Grand Jury presentations. In addition, there is a Special Victim's Unit, Appellate Division, Pretrial Diversion, Hot Checks, and Victim's Advocate Section. The office also prosecutes cases against absent parents who are not providing financial support to their children.



James E. Stewart, Sr.
District Attorney

LSA-R.S. 16-6 requires the Commission to fund the reasonable, mandated expenses of the Caddo Parish District Attorney's Office.

Financial

(Governmental Funds as of 12/31/2024)

- > Revenues of \$12,196,460
- > Expenditures of \$11,884,705

Workload

(Caseloads are 2024)

- > Opened 5,617 new criminal cases with 6,093 defendants
- > Opened 675 new traffic cases
- > Opened 1,823 juvenile court cases
- > Filed 1,667 child support cases & established child support of approximately \$1,586,118 on behalf of dependent children

Caddo Parish District Attorney

- > Opened 68 new hot check cases & collected approximately \$186,787 for merchants
- > Collected approximately \$48,286 in victim restitution through Pretrial Diversion

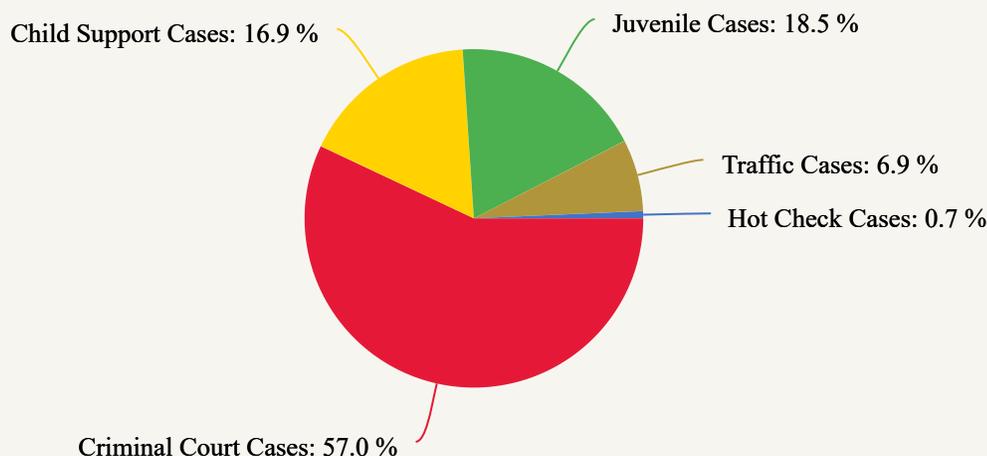
Summary

An ongoing trend for this office is the growing percentage of complex and serious cases which require experienced prosecutors, secretaries and investigators. The pandemic created a serious backlog on cases for our office, additionally, the duties of this office keep expanding due to a shrinking state role in certain areas, legislative mandates, and expectations of services for victims.

It is impractical to expect to operate this office without professional, experienced attorneys and a well-trained support staff. The number of employees in this office has increased over the past five years and we continue to work to find ways to make this office more efficient. We will continue to work with other agencies to find ways to streamline our work and find efficiencies wherever possible.

This office will continue to do its part in keeping the law-abiding citizens of Caddo Parish safe. We will do so in the most efficient and responsible way while still achieving this goal.

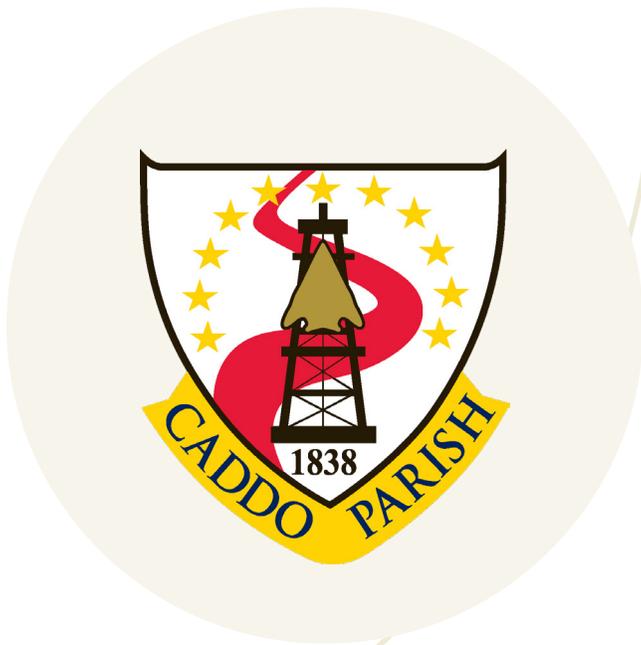
Caddo Parish District Attorney Caseload - 2024



Expenditure Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget
General Fund (100)				
Criminal Justice (120)				
District Attorney (120-23)				
Salaries & Benefits	\$ 34,254	\$ 36,652	\$ 36,652	\$ 266,851
Statutory Charges	7,200,000	7,560,000	7,560,000	7,938,000
Grant Programs	153,826	150,000	163,185	150,000
Total District Attorney (120-23)	\$ 7,388,080	\$ 7,746,652	\$ 7,759,837	\$ 8,354,851





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Caddo Parish Coroner's Office

The Caddo Parish Coroner's Office provides public services for the citizens of Caddo Parish under the provision of the LA.RS 13:5713. Primary duties include, but are not limited to, investigating sudden, unexpected, deaths that result from violence, accident, or under suspicious or unusual circumstances, and may at the Coroner's discretion authorize an autopsy to be performed; investigate and collect evidence on all sexual assaults reported to local law enforcement agencies and concur requests for Continued Tutorship. The Coroner issues Orders of Protective Custody (OPCs) and Coroner Emergency Certificates (CECs) as mandated by LA R.S. 28:53.



Dr. Todd Thoma
Coroner

Leadership and Staff

The Office of the Coroner staff consists of the Coroner, Chief Investigator, six full-time Death Investigators: an Administrator and two administrative assistants. The Coroner and lead investigator are board certified through the American Board of Medicolegal Death Investigation (ABMDI). Contractual agreements for on-call services are maintained with Deputy Coroner-Psychiatrist, Forensic Nurse Examiners (FNEs), Public Information Officer and Transporters.

Strategic Plan

The focus of this strategic plan highlights five significant areas in fulfilling the purpose and mission in serving the community.

1. Ensure adequate, competent, and skilled employees are both retained and readily available to perform the hard tasks required to perform the mission established by the laws of the state of Louisiana.
2. Ensure professional development, education, and training plans are established and key opportunities are available to all staff.
3. Ensure the community benefits from cost effective services delivered with the competence and skill required to perform all duties legally mandated by law.
4. Effectively manage resources for maintaining, upgrading and or replacing vehicles and equipment to ensure the staff has the necessary resources to readily respond and provide the required service.
5. Maximize commitment to transparent accountability in the use of public funds allocated to provide administrative support for overall operation of the office. The

Caddo Parish Coroner's Office

expense covers administrative resources, financial and records management, office and investigative supplies, and other operational necessities.

Public Service

The services provided to the citizens of Caddo Parish by the Coroner's Office continues to increase incrementally each year. The statistical service table reflects services provided by the Coroner's Office's for the past five years (2020-2024) and current statistics through June 2025. These statistics continue to increase each year.

Workload Statistics	2020	2021	2022	2023	2024	Jan-June 2025
Death Certificates	2,883	2,736	2,460	2,248	2,345	1,150
OPC Petitioners	537	572	575	594	628	313
Autopsies Performed	246	263	210	249	170	107

Performance Measures	2020	2021	2022	2023	2024	Jan-June 2025
Death Investigations	4,365	4,225	3,727	3,453	3,562	1,798
Sanity Investigations	7,074	7,200	8,047	7,879	8,343	4,149
Forensic Investigations	73	73	71	61	29	54
Continued Tutorship	2	2	7	1	7	1
Total Investigations	11,514	11,500	11,852	11,394	11,941	6,002

Summary Changes

Caddo Parish Coroner's Office Operating Budget for 2026 is \$1,621,900. In the past years, the Coroner has opted to use unrestricted reserved funds to absorb the increase in budget expenditures, however this option is no longer available. Therefore, the allocations received from the Parish of Caddo and the City of Shreveport will increase for the budget year 2026. The Coroner certifies that all expenses are necessary and/or unavoidable for the operation of the Caddo Parish Coroner's Office.

Expenditure Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget
General Fund (100)				
Criminal Justice (120)				
Coroner (120-25)				
Statutory Charges	\$ 211,906	\$ 287,330	\$ 273,802	\$ 308,000
Total Coroner (120-25)	\$ 211,906	\$ 287,330	\$ 273,802	\$ 308,000

Caddo Parish Registrar of Voters

The Registrar of Voters office continues to perform its mandated duties and programs with the modifications brought on by Legislative and policy changes. The Supplemental Canvas was recently implemented along with a new absentee ballot audit. These changes, and other procedural modifications, have required additional personnel and training to ensure compliance and effective operations. Equipment replacement and updating continues to impact our equipment budget. We do not anticipate major issues in fiscal year 2026 outside of the possibility of adding voting sites. We anticipate any additional site being established within this fiscal year will be accompanied with necessary budgetary adjustments.



*Dale Sibley
Registrar of Voters*

We continue to express appreciation and continued need for this budget appropriation. Our state authorizations and financial commitment have not changed. However, our duties and activities for a Parish our size (over 150,000 registered voters) continue to exceed the capabilities of the state authorizations alone. The additional personnel and equipment are necessary for us to do things such as set up and staff additional sites, as well as, perform our registration, maintenance, certification and election activities.

Our office has continued, and will continue, to evaluate efficiencies in personnel and equipment, including renegotiating contracts and services as they expire and need to be replaced. These actions have already produced savings and allowed us to update office equipment. However, we do find it necessary to make salary adjustments for our Parish-funded personnel, in order to recruit, staff and retain expertise and experience that is critical to us accomplishing our ministerial mission on behalf of our State and Parish. The ability to continue to perform our tasks is greatly enhanced when we are more stable in terms of the members of our team.

We believe our budget as proposed (with normal adjustments in items such as personnel costs) will allow us to continue to operate as needed.

Caddo Parish Registrar of Voters

Expenditure Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget
General Fund (100)				
Elections (170)				
Registrar Of Voters (170-71)				
Salaries & Benefits	\$ 565,892	\$ 551,176	\$ 561,989	\$ 615,118
Materials & Supplies	115,809	159,500	153,558	159,500
Education, Training & Travel	8,189	21,000	18,053	21,000
Utilities	3,464	5,000	3,602	5,000
Repairs & Maintenance	459	1,500	985	1,500
Contract Services	11,377	21,000	18,036	19,500
Internal Charges	6,819	9,769	9,769	12,227
Capital Outlay	-	5,000	4,371	5,000
Other Expenses	8,948	22,000	15,410	22,000
Total Registrar Of Voters (170-71)	\$ 720,958	\$ 795,945	\$ 785,773	\$ 860,845

LSU Extension Service

The Caddo Parish Cooperative Extension Service is the educational branch of the LSU AgCenter and operates in cooperation with the Caddo Parish Commission, the Caddo Parish School Board, and the City of Shreveport. The Caddo Parish Commission, through a Memorandum of Understanding (MOU), provides office space and associated support and equipment, plus salary contributions to the Extension staff.



The Caddo Extension Office, located at 2408 East 70th Street, is one of the more modern Extension facilities in the state. This is the result of cooperative efforts with the Caddo Parish Commission, the LSU AgCenter and private contributions.

The present staff of the Caddo Extension Office consists of an Associate Nutrition Agent, serving as the Expanded Food and Nutrition Education Program (EFNEP) Supervising Agent and Caddo Parish Chair, three EFNEP Nutrition Educators, working with low-income families, two Assistant 4-H Youth Development Agents, and an Associate Agriculture and Natural Resources Agent. The office has one Administrative Coordinator and one part-time 4-H Youth Development Program Assistant.

Other individuals with multi-parish responsibilities who assist in Caddo Parish include a Horticulture Agent, a Forestry Agent, a Nutrition Agent/FCS Regional Coordinator, and a SNAP-Ed Nutrition Agent. The Caddo Extension Office also reported 350 adult and youth volunteers throughout the year.

Our staff is grateful for the support given by the Caddo Parish Commission. Without this support, we would not have been able to make the many educational contacts we made in 2024-25. The continued support of the Commission will help us provide the educational services needed and expected by the citizens of Caddo Parish.

2025 Major Accomplishments

Agriculture and Natural Resources

- > Hosted four Pesticide Certification and Recertification Meetings with 80 licenses obtained.
- > Fielded approximately 1,750 calls relating from pest and rodent control to lawn and turf problems, as well as horticulture, urban forestry and small at-home gardens.
- > Assisted Caddo Parish Beef Producers with forage production, beef cattle marketing, pasture weed management and nutrition to ensure maximum profitability.
- > Hosted the Cover Crop Field Day and pesticide recertification for the Northwest Region.

- > Attended numerous ARK-LA-TEX Ag Council meetings to help ensure a positive Jr. Livestock Show and Sale in conjunction with the State Fair of Louisiana.
- > Served as host and Beef Show manager for the Northwest District Livestock Show.
- > Planned and presented at the Northwest Region Beef and Forage Field Day. Also, presented lessons at the Regional Artificial Insemination Course.
- > Currently have three Field Research Plots out with two Caddo producers, collecting data for corn, cotton, and soybeans.
- > Assisted with Water Quality Workshop, partnered with USDA.
- > Serve as a resource for local farmers. Visit Caddo parish farmers regularly.
- > Assisted with the Northwest Regional Forestry Forum held at LSUS.
- > Began the Caddo Bossier Cattlemen Association program holding quarterly meetings.
- > Delivered monthly horticulture education programs at the Shreve Memorial Library Broadmoor Branch, equipping residents with practical knowledge to improve food security, reduce landscape costs, and increase home garden productivity.
- > Responded to approximately 2,500 public inquiries through calls, emails, and site visits – resolving issues related to pest management, lawn health, tree care, and food production for homeowners and small producers across the parish.
- > Led a Master Gardener training program that resulted in 28 newly certified Louisiana Master Gardeners, expanding the parish’s volunteer base to support school gardens, community beautification projects, and educational outreach.
- > Provided targeted technical assistance to local specialty crop producers, helping improve soil health, reduce input costs, and manage pests and diseases – ultimately supporting stronger yields and more resilient farm operations.
- > The Caddo extension office served as a site for fresh Greenhouse tomatoes. We were able to provide access to 157 boats of tomatoes (approximately 864 pounds) and 67 bags of cherry tomatoes (approximately 42 pounds) to the citizens of Caddo Parish.



Nutrition and Community Health

Nutrition and Community Health (NCH) staff provide nutrition education throughout Caddo Parish.

- > Food and Nutrition Education Program (EFNEP) was expanded for the year of October 2023 – September 2024
 - 120 adults and 729 youth graduated from the program.
 - Programming was conducted by two Nutrition Educators and the Supervising Agent.
 - Results from surveys concluded that improvements were noted in both adult and youth data. 88% of adults showed improvement in food resource management skills (how to stretch food dollars). 81% of adults showed improvement in diet quality. 77% of youth improved their ability to choose foods according to the Dietary Guidelines. Improvements were also noted in physical activity, food safety, and food security.
 - 2023-2024 EFNEP sites included 9 schools, 4 Head Start sites, 4 adult education and training sites, 12 community centers, 1 place of worship, 2 libraries, and 1 shelter.
 - Policy, system, and environment (PSE) changes have been implemented, including providing Play Street equipment for local faith-based communities to utilize for family events and painting physical activity stencils at Creswell Elementary School to encourage physical activity for students.

- > Supplemental Nutrition Assistance Program Education (SNAP-ED)
 - Since January 2025, nearly 300 adults and youth have participated in SNAP-Ed nutrition lessons.
 - SNAP-Ed sites include 2 schools, 5 Head Start sites, 1 library, 1 community education center, and continued programming in partnership with the Food Bank of Northwest Louisiana.
 - Policy, system, and environment (PSE) changes have been implemented. Examples include providing recipe cards to the Food Bank of Northwest Louisiana to encourage patrons to select rarely selected items including dried beans, a food drive to stock the five Little Food Pantries located throughout Shreveport, and assisting a local elementary school with food donations to host their annual Dr. Seuss breakfast event.

- > Flavors of Health (FoH)
 - Cooking in Caddo: Two Cooking in Caddo youth cooking camps were held this year. In March 2025, youth explored Greece and in July 2025, youth explored the Caribbean.

In total, 23 youth participated in these hands-on workshops. Survey results included: 87% of participants agreed or strongly agreed that “I learned to try new foods as a result of this camp” and 100% of participants agreed or strongly agreed that “I learned the importance of washing my hands before preparing my food.”



- Other groups in Caddo Parish that have been reached through general nutrition programming efforts include the Caddo Council on Aging, Louisiana Organ Procurement Agency, City of Shreveport employees, Shreve Memorial Library, Volunteers of America, Shreveport Optimist Club, and the Northwest Louisiana Master Gardeners.
- Nutrition articles are also written bi-monthly for “The Best of Times” magazine. Two segments were recorded with “The Best of Times Radio Show”.
- In May 2024, the Caddo Council on Aging partnered with LSU AgCenter Nutrition and Community Health Agents to implement the “Stay Independent” program at all 12 Caddo sites. Funded by a \$7,500 grant secured by Director Monica Wright, the program reached 189 seniors and focused on nutrition and healthy aging topics such as brain health, protein intake, and physical activity.
 - 69 participants attended all four lessons in the series.
 - 82.6% of participants reported they were likely or very likely to adopt new behaviors for a healthy brain.
 - 78.9% committed to being physically active daily, and 68.6% reported they were likely to eat fruits and vegetables daily.
 - Participants shared positive feedback, including: “This class has made me more aware of foods and exercise that will enable me to improve my health.”
- Wellness Wednesday Virtual Forum Series: The Wellness Wednesday Virtual Forum Series began in September 2021. During the 2024 year, 192 individuals participated. Seventy-five participants completed the follow up survey:
 - 97% of participants answered “agree” or “strongly agree” to the statement, “I learned something new as a result of this forum.”

- 89% of participants answered “yes” to the question, “Do you plan to share any of the information discussed today with others?”
- The Men’s Health Initiative project started during August 2023 and has continued to provide an opportunity for men to learn about health and wellness topics. This program is hosted by We Grow Together campus in collaboration with LSU AgCenter staff.
- A Taste of Herbs and Spices is an educational handout highlights and includes a different herb or spice every month. The handout includes nutritional information, growing guidance, storage techniques, and a recipe containing the herb or spice. Over 300 packets were distributed throughout Caddo parish this year.

4-H Youth Development

4-H Club Program

The lesson focus for our school clubs this year was learning about Louisiana commodities. The specific commodities that the lessons were about were beef, crawfish, forestry, rice, strawberries, and pecans. Students were able to engage in the lessons by using hands-on activities, as well as group and individual learning strategies. In addition to the in-class lessons, our members also had opportunities to participate in several service learning and community centered activities.

The following 4-H clubs received all or some of the lessons: AC Steere Elementary, Blanchard Elementary, Booker T. Washington High, Broadmoor STEM Academy, Caddo Heights Elementary, Caddo Magnet High, Calvary, Captain Shreve High, C.E. Byrd High, Donnie Bickham Middle, Eden Gardens Elementary Magnet, Forest Hill Elementary, Green Oaks High, Heart to Heart Homeschool Group, Herndon Elementary and Middle, JS Clark Academy, Keithville Cloverbuds Elementary and Middle, Loyola College Prep, Magnolia School of Excellence Upper, McKinney Byrd, Midway Elementary, Mooringsport Elementary, North Caddo Elementary and Middle, North Highlands Elementary, North Caddo High, Oak Park Elementary, Ridgewood Middle, Riverside Elementary, St. Joseph Catholic School, Summer Grove Elementary, Turner Elementary and Middle, Vivian Homeschoolers, Westwood Elementary, Word of God, and Youree Drive Middle.



Service-Learning

- > Caddo 4-H Junior Leaders spent a day packing boxes for food insecurity at the Food Bank of Northwest Louisiana.
- > Youth contributed to an immediate needs drive for Woody's Home for Veterans, collecting silverware, paper plates, laundry detergent, and other items.
- > Youth had the opportunity to attend the Junior Leadership Conference at the Jimmie Davis State Park in Chatham, Louisiana, where they learned how to plan for Jr. Leader club meetings, work as a team, and to improve their leadership skills.
- > Youth had the opportunity to help beautify the Lowe-McFarlane American Legion Post 14.

Volunteer Development and Leadership Development

- > The Caddo 4-H Foundation Board held its 11th Louisiana product fundraiser in the Fall of 2024. Citrus fruit trees, a variety of pecan products, local candies, and many other Louisiana products were sold. Profits from this fundraiser helped offset the expense for Caddo Parish 4-Hers to be involved in local and state activities.
- > One Caddo teen served as a Louisiana 4-H Brand Ambassador this year.
- > 16 youth and 2 volunteer leaders attended Challenge Camp, a leadership, problem-solving, and communication camp for middle school students.
- > In order to open up the opportunities of our Caddo Jr. Leader program, there were two active Jr. Leader sites this year. North Caddo High School served as a meeting place in the northern part of the parish with 10 youth participating. Caddo Parish youth brought home several championship titles at the Caddo Parish Fair, State Fair, and LSU State Livestock Shows. The Caddo 4-H office also served as a site for Jr. Leaders and had 10 active members. Members met monthly and conducted service and leadership projects throughout the Caddo community.

Livestock

- > There were 31 Caddo Parish 4-H Livestock exhibitors who participated in parish, regional, state, and national livestock events. Species include chickens, rabbits, horses, goats, lambs, pigs, pigmy goats, beef cattle, and dairy cattle. Caddo Parish youth brought home several championship titles at the Caddo Parish Fair, State Fair, and LSU State Livestock Shows.
- > Livestock club meetings were regularly held and attended.

- > The Livestock club youth attended field trips to local farms, had the opportunity to attend several livestock clinics, and spent a day cleaning up the livestock barn at the State Fairgrounds of Louisiana.

Outdoor Skills: Shooting Sports

- > The Caddo 4-H program offered three disciplines for shooting sports: archery, .22 rifle, and air rifle. The purpose of the program is to teach marksmanship, the safe and responsible use of firearms, the principles of hunting and archery, and much more.
- > The activities of the program and the support of caring adult leaders provide young people with opportunities to develop life skills, self-worth, and conservation ethics.
- > This year, thirteen Shooting Sports volunteers conducted weekly practices, and 56 youth participated in the program.
- > At the northern regional competition, we had 15 youth places and/or qualified for state competition.
- > One Caddo youth was part of the 1st place winning national championship team.



State Opportunities

- > Louisiana 4-H Food Challenge, March 12, 2025. The Caddo Parish Division 3 team (9th-12th grade) placed 2nd in Heat 2 and went on to compete as finalists.

- > 4-H Camp, June 23-26, 2025. Caddo had 23 youth, 1 junior camp counselor, 2 agents and 1 adult volunteer attend.
- > 4-H University participating youth attended 4-H University training in order to further hone skills.
- > 4-H University, June 2025, three members traveled to Baton Rouge to compete. The three who attended competed in livestock judging, as a team, and won fourth in team placement.

Parish-Wide Advisory

As a result of the 2024 parish-wide advisory, the Caddo Extension Office is continuing to partner with the Food Bank of Northwest Louisiana to provide community programming and education to patrons. The staff were selected to receive a two-year Louisiana Cooperative Extension Service Seed Grant to provide nutrition and gardening workshops for adults and youth, community health events, and create a community 4-H club for youth living near the Food Bank.

The Caddo Extension Office staff held their annual parish-wide advisory meeting on March 10, 2025. This advisory served as an opportunity for ANR, NCH, and 4-H participants and partners to collaborate on projects. As a result, key topics were identified to focus on during the next year:

- > Continuing to provide quality nutrition and gardening programs to small and large audiences.
- > Partnering with Head Start.
- > Additional safety training for 4-H youth.
- > Hosting multi-generational activities.



2026 Goals

- > Continue to serve the residents of Caddo Parish as one of the premiere educational outreach organizations providing access to research-based information focused on the needs and issues identified by Caddo Parish citizens.
- > Continue providing information to local farmers and homeowners on crops, animals, gardens, wildlife, and environmental regulations.
- > Continue to offer pesticide recertification, variety trial plots, best management practices for crop production and more.
- > Continue to deliver horticulture education, respond to homeowner and producer inquiries, train new Master Gardener volunteers, and provide technical support to specialty crop growers to improve food production, landscape sustainability, and local agricultural resilience.
- > Continue assisting clientele and at-risk families with information on health, nutrition, and wellness and food safety and preservation.
 - EFNEP: Recruit new sites and families to participate in the program.
 - SNAP-ED: Continue outreach throughout Caddo Parish.
 - General Nutrition: Continue to provide workshops and other learning opportunities available to all residents geared towards cooking, meal preparation, and kitchen skills.
- > Continue providing quality programming for 4-H youth in Caddo Parish to develop life skills, leadership, and citizenship and to build positive self-esteem.
 - Provide opportunities for the development of good character and life skills through educational programs within the Caddo Parish School System.
 - Provide 4-H adults and youth opportunities to gain knowledge and skills associated with personal, organization, and community leadership.

LSU Extension Service

Expenditure Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget
General Fund (100)				
LSU Extension Service (611)				
Salaries & Benefits	\$ 63,000	\$ 69,300	\$ 69,300	\$ 69,300
Materials & Supplies	4,458	5,500	5,464	5,500
Repairs & Maintenance	1,711	3,500	2,979	3,500
Capital Outlay	270	500	459	500
Total LSU Extension Service (611)	\$ 69,439	\$ 78,800	\$ 78,202	\$ 78,800



Caddo Parish Juvenile Court

The Caddo Parish Juvenile Court (CPJC) is one of four special juvenile courts (Caddo, Orleans, Jefferson and East Baton Rouge Parish) in Louisiana that has exclusive original juvenile jurisdiction.

The Court hears juvenile delinquency cases, Family in Need of Services (FINS) –when children are ungovernable, truant or runaways – and Child in Need of Care (CINC) – cases when a child has been abused, neglected or abandoned. Although the Court must consider the best interest of the child in determining what dispositions would have a positive impact on the youth’s behavior and welfare, CPJC also has to balance its decisions with the concern for public safety. Additionally, the Court has jurisdiction in a variety of matters such as; child support, adoptions cases and limited domestic violence jurisdiction.

CPJC has several specialty courts to include – Child Support, Juvenile Drug Court, Family Preservation Court, Domestic Violence Court, Juvenile Mental Health Court, Truancy Court, Juvenile Traffic Court, and Succeeding Through Achievement and Resiliency (STAR) Court. CPJC also provides oversight for the management of two additional programs – Family Preservation II and the Good Support for workforce development.



*Chief Judge Ree Casey-Jones
Division C*



*Judge Natalie R. Howell
Division B*



*Judge Justin H. Courtney
Division A*

2025 Major Accomplishments

- > Post COVID-19, CPJC has continued to adjust court operations and schedules to aid in limiting the spread of the virus. A strong collaborative effort was maintained with Caddo Parish School Board, Caddo Juvenile Services, Caddo Parish District Attorney's Office, and Volunteers for Youth Justice Truancy Program.
- > The Louisiana Supreme Court Drug Court Program again increased funding for the Family Preservation Court. This program uses progressive phases and includes intensive outpatient and inpatient substance abuse treatment, drug testing, weekly court appearances, comprehensive "wraparound" education services, parenting skills training, anger management, domestic violence counseling and mental health assessments. The Family Preservation Court has expanded to include a Family Education Center located off the Court campus that provides education and vocational assistance as well as employment counseling.
- > CPJC continued to coordinate with Juvenile Services and the Louisiana Office of Juvenile Justice (OJJ) to adhere with the Louisiana Supreme Court's 24-bed mandate in the detention center through utilization of the Juvenile Detention Alternative Initiative (JDAI) national model. CPJC continued to provide vital detention services while following public health guidelines that protected the residents and detention staff.
- > CPJC continues its contractual relationship with Goodwill Industries of Northwest Louisiana to provide employment counseling and placement services for unemployed men and women who are court-ordered to pay child support. The Good Support program, a.k.a. "work court", has helped to increase the child support collection rate and is one of the few work court programs in the nation.
- > The managed-care system known as Louisiana Behavioral Health Partnership (LBHP) continues to provide services to the families and children served by Office of Behavioral Health (OBH), Office of Juvenile Justice (OJJ), Department of Children and Family Services (DCFS) and Department of Education (DOE). The Court has worked closely with these agencies to ensure that the mandated managed-care system provides holistic wraparound services to youth and families involved in the juvenile justice system.
- > "The Calming Studio" program, funded by private donations, enters its sixth year in operation. The Calming Studio provides an area for children who have faced trauma and must come to court for a Child in Need of Care proceeding; to wait instead of having to sit in the hallway outside the courtroom. "The Calming Studio" program provides an area with sensory and interactive technology to keep the child(ren) engaged so they will not have to potentially rehear and relive their trauma. The Court continues to have a trauma therapy dog for children that provides friendly comfort and relieves the emotional stress associated with court proceedings.

- > Succeeding Through Achievement and Resilience (STAR) Court is aimed at providing intervention and assistance to youth who have been subject to or are particularly vulnerable to human sex trafficking. The court utilizes specialized intensive probation officers who train the youth on skills necessary to lead a life free of human trafficking. The structure is a cooperative effort that requires participation of a multi-disciplinary team that includes the District Attorney’s Office, Public Defender’s Office, Federal Bureau of Investigation, Volunteers for Youth Justice (VYJ), the Free Coalition to End Human Trafficking and local law enforcement agencies.
- > The Court continued to engage with State and National partners to find new and/or better ways to serve the public. For example, the Court was invited to and attended the Strengthening Louisiana’s Children and Families: Solutions Summit hosted by the Office of the Governor-Children’s Cabinet and the Pelican Center for Children and Families for this purpose.
- > CPJC has provided leadership and continued funding to train and influence counselors, foster parents, and community leaders in trauma-focused therapy with the purpose of offering skills and strategies to assist children in better understanding, coping with, and processing emotions and memories related to traumatic experiences. Additionally, the Court continues to encourage and provide opportunities for local service providers and legal staff to attend training and education to better engage with the youth and their families.

2026 Goals

- > CPJC will continue the partnership effort with Caddo Parish Commission, the District Attorney’s Office, City of Shreveport, and the Caddo Parish School Board to reduce truancy. Volunteers for Youth Justice will implement additional supervision and wraparound services for juveniles with high unexcused absenteeism.
- > Provide training and close assistance with local law enforcement in handling child related matters, and continue to provide training as it relates to juvenile matters.
- > Continue to request that the Louisiana Supreme Court provide adequate funding for the Family Preservation Court and Juvenile Drug Court programs.
- > The Louisiana Supreme Court provides administrative oversight for all specialty court programs, and a continuing request has been made to the Supreme Court to fully fund the Juvenile Mental Health Court, Domestic Violence Court, Truancy Court and STAR Court programs.
- > Restructure and adequately fund Family Preservation Court II which addresses the substance abuse issues of adults who are in Child Support, Domestic Violence Court (protective orders), Family In Need of Services (FINS), and the Good Support program (work court).

Caddo Parish Juvenile Court

- > Continued partnership with the District Attorney's Youth Diversion program to provide at-risk juveniles an opportunity to correct their behavior without adjudication for a minor delinquent act.
- > Continue to provide a location and supervision for adult community service workers sent from Shreveport City Court. This program has helped reduce the cost of litter abatement on the Court's grounds and the workers have improved the appearance on the adjoining roads and streets.
- > Continue to work with Juvenile Services to raise awareness and educate the public to better assist youth who become victims of sex trafficking
- > Continue to encourage youth who are eligible to attend the Louisiana National Guard's Youth Challenge Program, and maintain the Court's strong relationship with Job Corps to assist youth in obtaining vocational training.
- > Even though COVID-19 still impacts health concerns for juvenile residents and detention staff, CPJC will continue to have a duty judge that is on call after work hours and on the weekends to review and release arrested youth in order to maintain the Louisiana Supreme Court 24-bed limitation order, as outlined in the court order signed and implemented on June 14th, 2022.
- > While the Court is understanding of the challenging financial issues faced by the Caddo Parish Commission, the CPJC will continue to request the Caddo Parish Commission build an expansion to increase the detention center's bed capacity.
- > Utilize funding from any applicable grant awards to address juvenile crime issues, the training of counselors to better address mental health issues, and to supplement the specialized court programs when needed.
- > Continue to provide leadership and funding to train and influence counselors, foster parents, and community leaders in trauma-focused therapy with the purpose to offer skills and strategies to assist children in better understanding, coping with, processing emotions and memories related to traumatic experiences.
- > Collaborate with the Council on Alcoholism and Drug Abuse of Northwest Louisiana's (CADA) application for grants under the Regional Partnership Grant (RPG) Program administered by the Administration for Children, Youth, and Families, Children's Bureau. The residential services, comprehensive trauma responsive treatments and wraparound programming will significantly improve the well-being of children affected by parental substance abuse disorders and provide a context and platform for generational transformation of families.
- > The Court intends to expand its relationship with Goodwill Industries to provide more services to both parents and juveniles. These programs will include educational advancement (HI SET/GED), application of life skills and job readiness training.

Caddo Parish Juvenile Court

- > The Court will work with local mental health providers, such as Brentwood, to expand the services available to families and to educate the public on mental health awareness. The goal being to better support families currently under the jurisdiction of the Court and to help prevent children from entering the judicial system.
- > The Court will work in collaboration with the Parish Commission and other local government and/or private entities to help reopen the Johnny Gray Jones youth shelter or establish a new unsecure shelter for youth status offenders.

Performance Measures

	2024 Actual	2025 Goal	2025 Estimated	2026 Goal
Inputs:				
Number of Cases Filed with the Court	2,300	2,500	2,500	2,500
Outputs:				
Number of Juveniles Sent to Detention	490	350	350	350
Number of Trials Held	85	100	100	100
Number of Hearings Held	10,668	11,000	11,000	11,000
Effectiveness Measures:				
Number of Referred Hours of Community Service	3,308	4,000	3,700	4,000

Caddo Parish Juvenile Court

Expenditure Summary

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Adopted	Estimated	Budget
Juvenile Justice Fund (260)				
Juvenile Court (121)				
Salaries & Benefits	\$ 870,119	\$ 932,819	\$ 912,334	\$ 942,000
Materials & Supplies	20,713	21,500	24,691	28,000
Education, Training & Travel	3,866	15,000	8,120	15,000
Contract Services	53,822	103,000	69,563	108,000
Internal Charges	18,675	30,077	30,077	37,121
Other Expenses	2,900	2,000	1,808	2,000
Reimbursements	(140,000)	(140,000)	(140,000)	(140,000)
Total Juvenile Court (121)	\$ 830,094	\$ 964,396	\$ 906,593	\$ 992,121

Biomedical Research Foundation Of North Louisiana

Our Mission: To diversify and grow our region's economy.

Our Vision: To operate as a catalyst to expand and develop research, entrepreneurship and high growth businesses in our region.



Our Unique Value: BRF delivers innovative, successful and high-growth economic development initiatives by retaining professionals with a broad range of core skills, acquiring project-specific expertise and talent, and nurturing and leveraging its wide array of political and community connections.

Economic development efforts are focused in three areas:

START new businesses | **RECRUIT** new businesses | **RETAIN** current businesses

History

In the 1980s, civic and government leaders in Shreveport and Bossier City sought avenues to diversify and strengthen the regional economy by developing industries that would remain viable for decades to come. As a result of this initiative, the Biomedical Research Foundation of Northwest Louisiana (BRF) was established in 1986 as an independent, not for profit, 501(c)(3) technology-based economic development organization.

BRF is managed by a diverse volunteer board of directors, and directly employs 63 personnel. We estimate that expenses funded by the tax millage will represent approximately 15% of our total operating expense in 2026.

In fulfilling its mission, BRF implements the following programs. Details of each program's 2024-2025 major accomplishments and 2026 goals are included on the following pages.

- > Center for Molecular Imaging and Therapy
- > InterTech Science Park
- > Entrepreneurial Accelerator Program
- > Digital Media Institute at InterTech
- > EdVentures STEM programs
- > Shreveport Next

- > Collaboration Link
- > Omicron Technology Solutions

2024-2025 Major Accomplishments

Center for Molecular Imaging and Therapy

The Center for Molecular Imaging and Therapy (CMIT), formerly BRF's PET Imaging Center, was established in 1995 as the first positron emission tomography imaging center in Louisiana and one of the few non-academic comprehensive PET centers in the nation. CMIT provides the community with access to cutting edge molecular imaging services as well as rare expertise in the development, manufacturing and distribution of novel radiopharmaceuticals. The community also has access to technologically advanced clinical trials and assistance to scientists by providing unique research capabilities and opportunities.

In 2023, CMIT concluded a five-year, \$19.5 million initiative to expand and elevate pharmaceutical drug discovery and healthcare delivery with the goals of advancing research, increasing access to healthcare, and improving scientific collaboration. The project included consolidating all CMIT activities from three locations to one facility, upgrading and expanding equipment, recruiting additional staff to further expand CMIT's research capabilities, and promoting economic development through jobs and a robust research program. The new facility is located on the northwest corner of Kings Highway and Mansfield Road in the heart of the InterTech Science Park.

Major Accomplishments

- > Executed two contracts to provide contract manufacturing for international companies which will result in expanded access to novel radiopharmaceuticals in our region.
- > Started collaboration with several research projects to provide imaging and radiopharmaceuticals for clinical trials for patients with diseases such as multiple sclerosis and Parkinson's and submitted a grant application with researchers at LSUHSC for work in Alzheimer's disease and drug addiction.
- > Presented scientific abstracts and invited lectures at such meetings as the Society of Nuclear Medicine and Molecular Imaging (SNMMI) and chapter meetings of the SNMMI and American Association of Physicists in Medicine.
- > Continued to expand operations by:
 - Adding distribution of novel PET radiopharmaceuticals to other centers.
 - Adding collaborations with multiple institutions, such as Cook Children's Medical Center in Fort Worth, Texas, in research for hyperinsulinism.

- Adding a new clinical procedure utilizing a novel, second generation radiopharmaceutical for prostate cancer diagnosis and continuing to grow and meet demand for other non-FDG PET scans in the region.
 - Hiring personnel; establishing a nuclear pharmacy within CMIT.
- > Performed 1,800 patient scans; manufactured and distributed 7,500 FDG doses.
- > Provided approximately \$900,000 in free care or substantially discounted scans to uninsured or underinsured patients.

InterTech Science Park

InterTech Park is home to BRF operations and divisions, its initiatives and research entities, local high-tech companies, commercial laboratories, and startups. Centered around the intersection of Kings Highway and Mansfield Road, the location has easy access from I-20 and I-49. BRF continues to expand InterTech, which now encompasses nearly 100 acres of once blighted and/or underutilized Brownfields land.

The Park's cornerstone is InterTech 1, a 60,000-square-foot facility that provides specialized laboratory, commercial, educational, and manufacturing space for startups and established commercial ventures to launch and grow. Its technically advanced infrastructure was designed from the onset to attract and support high-growth companies to enhance our community. In addition to local science and research companies, InterTech 1 has added tenants that work as contractors to support the Department of Defense (DOD) and the mission of Barksdale Air Force Base. Adjacent to InterTech 1 is the 30,000-square-foot Current Good Manufacturing Practice (cGMP) certified research and manufacturing facility, which successfully attracted a new tenant from the Boston area in 2025, bringing over 60 jobs to the area as it grows over the coming 5 years.

Another key property owned and maintained by BRF is the 180,000-square-foot Virginia K. Shehee Biomedical Research Institute (BRI), which provides secure scientific facilities for LSU Health Shreveport (LSUHS) researchers in its 56 advanced clinical and basic research laboratories. Some of the research being conducted in the BRI seeks treatment for, and understanding of, topics such as diabetes, heart disease, cancers, hypoglycemia, eye disorders, addiction, genomics, mental health and nutrition. The advanced laboratory facilities in the BRI help LSUHS researchers to attract over \$15 million annually in research grants to our community. BRF staff also worked closely with LSUHS to create a new University Police Headquarters in the BRI in May 2023.

The 13 BRF-owned and -operated properties in InterTech Park have grown to 22 tenants. The resident companies represent such industries as pharmaceutical manufacturing and research, digital and entertainment media, information technology, venture capital support, and environmental research and product development.

Major Accomplishments

- > Published a site plan and brochure for InterTech Park.
- > Cleaned and improved properties along I-20 and around the InterTech Campus to improve the visual appeal of the area.
- > Completed a previously funded brownfield project.
- > Added physical and digital campus signage to the park, along with prominent flag poles displaying the American Flag.
- > Furthered upgrades to InterTech 1's classified space to facilitate meetings between the Department of Defense and their contractors.
- > Attracted a bioscience manufacturing business to InterTech's Bio Manufacturing Facility, bringing an eventual 60+ high tech jobs to the area.
- > Made modifications to house the Shreveport Police Investigations unit for the city.
- > Acquired blighted property along Kings Highway.

Entrepreneurial Accelerator Program

The Entrepreneurial Accelerator Program (EAP) has served as the region's economic development tool geared to develop high-growth startups since 2014. EAP provides entrepreneurs and small businesses with a suite of services and initiatives to grow the regional innovation ecosystem, including mentoring, business planning, financial modeling, due diligence, access to capital, entrepreneurial education and development programs. In 2024-25, EAP celebrated ten years of exceeding operations and startup growth milestones. EAP leads the New Louisiana Angel Funds 1, 2, and 3 and has created the Launch Network, a collection of 96 resource providers in parishes throughout North Louisiana. EAP benefits Northwest Louisiana by creating well-paying, sustainable jobs, and therefore increasing the local property and sales tax base.

EAP program metrics since its inception in 2014, as of June 30, 2025:

- > Total ideas vetted: 1,907
- > Total ideas funded through angel investors, grants or banks: 138
- > Nominated 258 companies to the New Louisiana Angel Fund Due Diligence Committee, with 35 of these approved for investment.
- > Provided EAP business services to 184 companies
- > Referred 591 contacts to Launch Network resource partners

- > Total new jobs from ideas: 552
- > Total estimated investment from ideas: \$527 million

Major Accomplishments

- > Screened 162 ideas, including those from 84 woman-owned businesses, and 93 minority-owned businesses; conducted 55 education programs.
- > Introduced 15 companies to the New Louisiana Angel Fund (NLAf) which approved six investments totaling \$395,000 in new capital.
- > Created 94 jobs with a \$5,170,000 annual payroll and generated over \$67.5 million in seed capital, bank loans and research grants through portfolio companies.
- > Conducted student business model pitch competitions at Northwestern State University (NSU), University of Louisiana Monroe (ULM), Grambling State University (GSU), Louisiana Tech University, and Centenary College that reached 108 student participants.
- > Coached 15 students in the Junior Achievement Trust Your Crazy Idea Challenge workshops from three Caddo Parish schools to compete in the regional competition. EAP mentored the regional winner to compete at the state competition with an award of \$15,000 in higher education scholarships and money for her high school.
- > EAP offered mentoring for 140 girls from six Caddo Parish schools in the Junior Achievement B.O.L.D. (Business Oriented Leadership Development) Summit for Girls.
- > Continued promotion of Launch Network and referred 15 clients to its resource partners.
- > Supported the continued development of Small Business Consulting Corporation to grow the Air Force Global Strike Command Innovation Bridge that secured \$66 million in 2024-2025 in Small Business Innovation Research (SBIR) grants for their showcase selectees. This activity has generated 326 technology-based jobs in Northwest Louisiana.
- > Continues to offer educational workshops with a \$1.3M federal Economic Development Administration (EDA) grant through EDA's Build-to-Scale 2023 Venture/Capital Challenge program that expanded EAP's access to individually owned businesses and to further support entrepreneurs in North Louisiana. This has allowed EAP to further diversify and strengthen North Louisiana's entrepreneurial ecosystem across the Northern 21 Parishes by ensuring that all entrepreneurs, especially those who are underserved and in rural areas, have equitable opportunity to develop, innovate, and launch high tech/high growth startups.

- > Received a \$50K grant from the LWCC Foundation to offer ten “How to Fund Your Business” workshops across North Louisiana. This free event is designed to help entrepreneurs and small business owners learn how to secure funding and grow their businesses. This workshop has over 60 participants and will continue until August 2025.
- > Revived 1 Million Cups, a free entrepreneurial event, that meets monthly at Address Artist & Entrepreneur Center in downtown Shreveport. Each gathering features a new monthly speaker and allows entrepreneurs to gather, connect, work through business challenges, and identify opportunities in the community and beyond. Each event brings 25-50 local entrepreneurs together.
- > Collaborated with Visit Shreveport Bossier to launch the \$100k Tourism Challenge, a program designed to boost tourism and enhance the visitor experience across Caddo and Bossier Parishes. The initiative encouraged community members to submit impactful ideas that would benefit both visitors and local residents. A total of \$100,000 in funding was awarded to the six winning businesses selected by a panel of judges. One winner also received an additional \$2,000 People’s Choice Award, voted on by the public.

Digital Media Institute

Digital Media Institute (DMI), established in 2014, is a center for training in digital animation, visual effects, and interactive content; gaming, web, and mobile programming; and industrial, graphic, social, and web design to meet increasing demand regionally and nationally for talent and expertise. A major reorganization started in 2023 to build an online teaching and learning platform. DMI’s mission is to deliver quality, rapid, 21st-century training for careers in digital media, thereby filling a workforce need as today’s businesses are learning to adapt to the expanding digital world. DMI is nationally accredited by the Council on Occupational Education (COE) and is a degree-granting institution.

Major Accomplishments

- > A total of 161 students graduated from its Digital Animation & VFX, Game Development, and Digital Marketing & Design programs since inception as of spring 2025. Five additional students are set to graduate in December 2025.
- > Added 5 new students in our Digital Animation & VFX Program since our last submission.
- > Student financial assistance offered from various sources such as local donors, federal Pell and GI Bill grants, and direct loans totaling \$881,654.
- > 73% of DMI graduates have been placed in jobs since inception.

- > Expanded distance education opportunities, including a new asynchronous program, 100% online, that includes the same curriculum as our current Digital Animation & Visual Effects Program. Have also created smaller mini courses for students interested in learning specific skills rather than a multi-year program.
- > Received approval from Louisiana Board of Regents to start a new two-year degree program in Animation and Visual Effects. Set to launch in 2026.
- > Signed an affiliation agreement with Northwestern State University (NSU) in Natchitoches, LA to bridge the gap between two-year technical education and four-year fine arts degrees, giving students the opportunity to pursue an innovative educational pathway that blends DMI's industry-driven Advertising & Design Associate of Applied Science (AAS) program with NSU's established Bachelor of Arts and Bachelor of Fine Arts programs.

EdVentures - STEM Programs

EdVentures supports STEM (Science, Technology, Engineering, and Mathematics) education and technology-based workforce development initiatives through five programs serving students in Northwest Louisiana. BRF provides support to the Bobbie Cates Hicks Science and Medicine Academic Research Training (SMART) program, now in its 28th year with 270 graduates, and the Biotechnology Magnet Academy (BTA) at Southwood High School, which also houses the BioStart senior research laboratory internships, College Navigator, and FIRST Robotics programs.

SMART is a partnership among BRF, Louisiana State University Health Shreveport (LSUHS), and the Caddo, Bossier and DeSoto Parish school boards, while the BTA programs are a partnership among BRF, LSUHS, and Southwood High School.

Major Accomplishments

- > BTA began with 25 students in 2006 and had 138 participants in the 2024-2025 school year. This group included many students who are typically under-represented in STEM fields, with 56% female, 88% minorities, and 72% of seniors were first-generation college-bound. Of 50 Biotech seniors, 78% were accepted into a two-year or four-year college and 22% will attend a military, trade, or vocational school. Of the 40 college-bound students, at least 50% of students applied for a scholarship and/or institutional grant and 33% qualified for TOPS. (SHS did not collect scholarship data - although I find it hard to believe because of the end of the year award ceremony)
- > Six of the SMART program participants placed in the Louisiana Region 1 Science and Engineering Fair and four advanced to compete in the state fair event. Additionally, one student in the BTA BioStart Internship program at Southwood High School also competed and placed in the regional and state fairs.

- > One SMART program participant competed at the International Science and Engineering Fair (ISEF). and won 3rd place receiving \$1,000 in the Translational Medicine category.
- > Two SMART program participants were selected as finalists in the 2025 U.S. Presidential Scholars Program out of nearly 3.6 million students nationwide.
- > One SMART program participant was named as one of the nation’s top 300 teen scientists by the Society of Science as part of the Regeneron Science Talent Search.
- > Two SMART program participants were named 2024 Coca-Cola Scholars. They were 2 of 150 Scholars selected from 103,000 applications to receive a \$20,000 college scholarship.

Shreveport Next

Launched in September 2020, Shreveport Next proactively recruits small to mid-sized businesses to relocate to or build facilities in the Shreveport-Bossier area, promoting our region’s logistics, workforce, opportunity and capital for businesses. What sets Shreveport Next apart is BRF’s ability to go beyond traditional economic incentives to provide opportunities to relocating companies by regularly engaging with the site selection community and traveling to cities across the country to meet those companies in person. Since 2020, Shreveport Next has met with more than 500 company executives and built a pipeline worth billions of dollars of capital investment. Shreveport Next brings BRF’s values of Innovation, Collaboration, Problem Solving, and Bold Action to economic development recruitment, creating a recruitment strategy unique to the Shreveport region.

Major Accomplishments

- > Met with 97 companies who are interested in expanding to or relocating in Northwest Louisiana.
- > Hosted local site visits for more than 5 companies interested in relocating/expanding to the Shreveport area.
- > Met regularly with state and local partners like LED and the Port to align interest and goals.
- > Recruited two new companies to the region.
- > Hired a new Executive Director.

Collaboration Link

Collaboration Link builds and manages partnerships among government agencies, industry, universities, and the entrepreneurial small business ecosystem to pursue innovative projects to meet government and economic needs in North Louisiana. Collaboration Link’s objective is to enhance technological innovation in support of the U.S. Department of Defense, in

particular Air Force Global Strike Command (AFGSC), headquartered at BAFB, and U.S. Strategic Command (USSTRATCOM), as well as other government agencies.

Collaboration Link also facilitates technological innovation, dissemination of technical information and financial support from government, industry, and universities. Collaboration Link provides advisory services to industry, and coordinates with its partners to provide curriculum development, training, and instruction in invention, entrepreneurship, and industrial innovation.

Major Accomplishments

- > Hired a full-time Executive Director to officially execute projects related to BRF and Collaboration Link's mission.
- > Co-hosted with LSU Shreveport, the annual Nuclear Triad Symposium focused on maintaining and modernizing the nuclear Triad, followed by a classified session at InterTech1 the following day with speakers, panelists, and industry participation from across the country.
- > Provided engineering and operational support to United States Strategic Command's (USSTRATCOM) NC3 Enterprise Center (NEC) through a subcontract to Radiance Technologies.
- > Supported Air Force Global Strike Command's Commercial Capabilities Integration and Transition Division (AFGSC/A5N) prototyping and experimentation efforts in pursuit of non-traditional contracts to help build a defense industrial base around Barksdale.
- > Partnered with "The Boot" a state-funded initiative to retain and recruit veterans and their spouses in North Louisiana.
- > Supported the Military Affairs Council, Committee of 100, and Barksdale Forward to execute projects for Barksdale and the local community. The current project is looking at building a joint shooting range with Barksdale AFB.

Omicron Technology Solutions

As part of BRF's three-pronged approach to stimulate economic development – **Start** new businesses; **Recruit** existing businesses; and **Retain** local businesses – BRF recruited Omicron Technology Solutions to Shreveport from Chicago in 2021. BRF's Shreveport Next and Entrepreneurial Accelerator Program helped to secure the acquisition of Omicron. Omicron is a development company that provides software-as-a-service (SaaS) products. Their products concentrate in several industries: transit and rider management, identity and visitor management, and student information software. Omicron does not receive funds from the BRF property tax millage.

Major Accomplishments

- > Renewed multiple contracts and expanded existing contracts into multiple adjacent departments and partners. Contracts included the City of Chicago's RTA Customer Service and Fulfillment RFP.
- > Won the New Orleans Crescent City ID RFP to provide municipal ID software via Omicron's proprietary City ID Platform software.
- > Won the City of Detroit's Municipal ID RFP to provide municipal ID software via Omicron's proprietary City ID Platform software.
- > Won the Massachusetts Bay Transportation Authority (MBTA) Back Office Application Processing and Support RFP.
- > Subcontracted projects to a local disadvantaged business and other local design partners to bring more economic development to the Shreveport area.
- > Integrated additional technology elements to our SaaS platforms for more robust security, lower cost and better customer experience.
- > Continued to review markets opportunities for new products and services
- > Reconfigured existing software to deploy a new niche product, Fan Connect, a platform to offer souvenir discount/membership cards to sports teams, events, and local attractions.
- > Attended the Bowl Game Series annual conference in Las Vegas to network with college football Bowl Game executives and introduce Fan Connect.

2026 Goals

Center for Molecular Imaging and Therapy (CMIT)

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InterTech Science Park

- > Continue infrastructure development around 2120 Kings Highway to improve the look, feel, and amenities of the current phase of development at InterTech Park.
- > Recruit more bio science and pharma companies to InterTech Park.
- > Pursue specific park developments related to DOD contractors in support of BAFB.
- > Work on expansion plan for CMIT, BRF's newest facility, Center for Molecular Imaging and Therapy (CMIT) at 2120 Kings Highway, which was moved to full production in 2023.
- > Acquisition of property and local trail development, and to provide quality of life attractions
- > Engage community stakeholders to communicate the InterTech vision and meet the community's needs and make plans for improvement of other high visibility areas of Shreveport and Caddo Parish.

Entrepreneurial Accelerator Program (EAP)

- > Provide services to new entrepreneurs through screening 150 new ideas.
- > Expand Launch Network as an online resource to build the regional entrepreneurial ecosystem by helping startups find partners, capital, and financial and business technical expertise.
- > Conduct four entrepreneurial training events to increase knowledge and grow the regional innovation pool.
- > Conduct four business model university pitch competitions at regional higher education institutions to increase entrepreneurial programs and technology transfer.

Digital Media Institute (DMI)

- > Receive accreditation from the COE to launch our new two-year degree program in Animation and Visual Effects.
- > Meet or exceed all operational metrics required to maintain accreditation and Louisiana Board of Regents and U.S. Department of Education standards.
- > Further develop online programs and acquire national regulatory approvals to achieve financial sustainability and expand market reach.
- > Continue to optimize programs and delivery modes with expanded online and degree partnerships.
- > Diversify DMI offerings with new media and technology-based programs, certificates and two-year degrees.
- > Add a relocation promotion to encourage students to move to the area.
- > Add additional affiliations with our local two- and four-year higher education institutions.

EdVentures STEM Programs

- > Seek opportunities to diversify and expand partnerships, programs, and opportunities for K-12 and higher education in North Louisiana.

Shreveport Next

- > Meet with at least 100 company executives who potentially could locate facilities in Shreveport/Caddo Parish.
- > Announce two projects that are relocating to Shreveport or Caddo Parish.
- > Target at least 1,000 companies in the United States to present Caddo Parish as a potential location for new facilities.
- > Host 5 companies interested in relocating/expanding to Shreveport
- > Visit the following markets for prospective companies: Boston, Chicago, Research Triangle (Raleigh-Durham), New York, Orlando, 1 international market, Washington DC, and Phoenix.

Collaboration Link

- > Pursue and win non-traditional contracts to build an innovation ecosystem to support U.S. Strategic Command and Barksdale Airforce Base Air Force Global Strike Command.

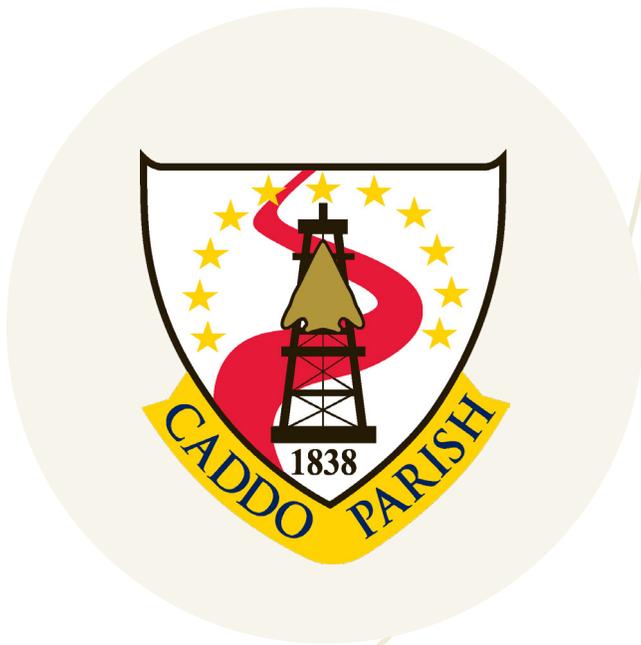
- > Establish programs to increase collaboration among, and provide subject matter expertise to, businesses and academia supporting the DoD and other government agencies.
- > Develop processes to assist the transfer of government technologies to industry for commercialization in support of long-range strike and deterrence needs.
- > Expand the USSTRATCOM prototyping and experimentation node at InterTech 1 with capabilities to support classified meetings, workshops, and demonstrations.
- > Work with defense companies to establish corporate offices and move manufacturing and research and development jobs to Northwest Louisiana.
- > Build out capabilities to support full utilization of Other Transaction Authority opportunities.

Omicron Technology Solutions

- > Enhance product offerings to prepare for upcoming RFP renewals and opportunities across products and services.
- > Increase job creation by adding additional call center representatives for current contracts.
- > Continue to renew and expand existing contracts while also pursuing new opportunities in transit, government technology, and education industries.
- > Work to identify avenues to further work with local, parish and State government departments.

Expenditure Summary

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget
Biomedical Fund (280)				
Biomedical Research Center (319)				
Salaries & Benefits	\$ 106,691	\$ 108,360	\$ 113,460	\$ 115,340
Contract Services	3,115,492	3,455,803	3,455,801	3,654,000
Statutory Charges	740	1,500	995	1,500
Internal Charges	11,323	11,972	11,972	13,476
Other Expenses	6,468	13,000	6,889	13,000
Total Biomedical Research Center (319)	\$ 3,240,714	\$ 3,590,635	\$ 3,589,117	\$ 3,797,316



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Head Start/Early Head Start Program

Caddo Parish Commission (hereinafter referred to as the Commission) is the governing authority for the Parish of Caddo, a political subdivision of the State of Louisiana, and the grantee of the Caddo Parish Commission Head Start Program (hereinafter referred to as Caddo HSP/EHS). The Commission delegates the entire direct operation of the Head Start Program to Caddo Community Action Agency, Inc. (CCAA), a private non-profit entity. The Head Start Program operates Head Start Preschool (HSP) and Early Head Start (EHS) programs funded to serve 1,055 pre-school age children, infants/toddlers, and pregnant women and with the authority to engage in community partnerships.



The Commission, through the Caddo Community Action Agency, is seeking to apply for approximately \$15,600,000 in funding. The amount for the Head Start Preschool program is about \$14,200,000 (91%) and approximately \$1,400,000 (9%) for the Early Head Start program. Program operations will account for 99% of the total funding request for Head Start Preschool while the remaining 1% will be used for training and technical assistance. Program operations will account for 98% of the total funding request for Early Head Start while the remaining 2% will be used for training and technical assistance. The total non-federal share is approximately \$3,810,199 with \$3,500,736 (91.9%) for Head Start Preschool and \$309,463 (8.1%) for Early Head Start. Funding for this request must be approved by the Policy Council and by the Board of Directors.

This collaborative model leverages community resources to best provide services for 971 pre-school age children, eighty infants/toddlers, four expecting women and their families. The details of the relationship with the Commission are spelled out in a written delegate contract which describes the services to be conducted by CCAA, the reporting requirements, the terms and conditions of the funding award, and the rights and responsibilities of all parties, including the conditions under which the contract can be terminated as well as applicable appeals procedures.

Caddo HSP/EHS is center-based and has nine centers throughout the Parish of Caddo. Eight are Head Start Preschool centers, and one is an Early Head Start center. Seven centers are in the City of Shreveport while the other two are located outside of city limits, one in Keithville and another in Oil City. Through a contract with The Arc Caddo-Bossier, twenty Early Head Start slots are allocated: sixteen of those slots are for children and four slots are for pregnant women that are served prior to the birth of their child.

The Head Start Preschool program operates a total of 170 days as a full day program or 1,105 hours per school year. The Early Head Start program including The Arc Caddo-Bossier continues to operate a total of 240 days as a full day/full year program option. This number includes staff days, training days, preparation days, and holidays.

Head Start/Early Head Start Program

The Agency operates under an eighteen-member Board of Directors and a twelve-member Policy Council. The Board of Directors has four members representing the grantee, the Parish Commission. Three of the members are elected public officials and one member is the Parish Administrator for the Parish. The President of the Policy Council also serves as a member of the Board of Directors.

Service and Recruitment Area

The service and recruitment area for the Head Start Preschool and Early Head Start Programs is the boundaries of Caddo Parish. The 2023 Census: American Community Survey (ACS) estimates that the current population of Caddo Parish is 224,893 which is a 5.4% decline from the 2020 Census population of 237,848. The racial makeup of the Parish is 49.2% Black or African American, 43.7% White persons not Hispanic, 0.2% American Indian and Alaskan Native, 1.2% Asian, 3.7% Hispanic or Latino of any race, 0.1% Pacific Islander, 1.2% of some other race alone, and 4.4% of two or more races. The 2023 Estimates U.S. Census revealed that of the 94,917 households, 27.8% had children under the age of 18 years old living with them, of which 12.7% were married couples living together and 12.3% had a female head of household.

Needs of Children and Families

The annual application for funding demonstrates the need for the continuation of high-quality comprehensive Head Start Preschool and Early Head Start (HSP/EHS) services to children from birth to five years old and their families in Caddo Parish. It emphasizes the need to improve and develop services that are conducive to the development of children and their families by engaging in activities that will enhance their ability to develop their parenting and literacy skills to strengthen their families' unit. Caddo HSP/EHS's model is based on the philosophy that a child benefits from a comprehensive interdisciplinary program that fosters optimum growth and development. Involvement of the child's entire family, as well as the community, is critical.

Chosen Program Option and Funded Enrollment Slots

The geographic location of HSP/EHS-eligible children was approximated using the U.S. Census Bureau's American Fact finder and data from Census Tracts for the Parish in the service area. The program option and service areas are chosen in part because of the response to the express needs of low-income families in the proposed service areas. The following table shows the service area and options assessed and approved by the Policy Council and Board of Directors.

Centers and Facilities

All the centers listed in the following table are operated by the Caddo Community Action Agency (CCAA), except for The Arc Caddo-Bossier. Of the nine centers operated by CCAA, one is owned by the grantee, the Parish Commission and offered to CCAA, rent free. Eight

of the centers are owned by CCAA with federal interest. Three of the centers are on land leased by CCAA, with the buildings being owned by the Agency with federal interest. The leases paid by the Agency are below the market rate with the difference between the market rate and the actual rent paid used as non-federal share.

Head Start/Early Head Start Centers Serving Areas of Greatest Need

Center Name	Funded Enrollment		Number of Classrooms		Performance Profiles	Service Area
	HS	EHS	HS	EHS		
Alphonse Jackson		64		8	5.90	MLK Community
Arc Caddo-Bossier		20*		2	5.92	Highland Community
Balistine W. Hopkins	296		17		4.93	Caddo Heights, Mooretown, Queensborough, Ingleside, Cedar Grove
Brown E. Moore	191		11		5.00	Cedar Grove
Eddie Jones	86		5		4.95	Allendale, Lakeside
Hersey D. Wilson	86		5		5.28	Caddo Heights, Cedar Grove
Johnnie L. Cochran	124		7		4.90	Caddo Heights, Cedar Grove
Lake Bethlehem	86		5		5.41	MLK Community
Mt. Bethel	51		3		5.33	Keithville Community
Roy "Hoppy" Hopkins	51		3		5.57	Vivian, Oil City, Rodessa, and the northern part of the Parish
Totals	971	84	56	10	5.32	

*16 EHS slots are for children and 4 for pregnant women

Eligibility, Recruitment, Selection, Enrollment, and Attendance

Children must live within the service and/or recruitment area in Caddo Parish. Enrollment applications are screened during the month of May by the ERSEA Content Area at the Head Start Recruitment Center. Head Start Recruiters obtain the names from the Child Plus data System. This information is found in the Report Enrollment Priority Listing #2025. The Child Plus application data selects the students with the highest points. The Head Start Recruiters pick the names that appear on the list generated by the system.

The points are given to each family according to the application that the Head Start Recruiters have received from the family and based on responses to questions asked during the interview process. Applicants that have applied are notified by letter as to whether the child was accepted or added to the waitlist. A waitlist is maintained for those children not immediately placed in the Head Start Program and a referral is made to day-care centers that are part of the Caddo Smart Start Network.

At least 10% of the enrollment slots will be made available for children with disabilities. Caddo Pupil Appraisal referrals will support in meeting the quota. Up to 10% of the children enrolled may be from families that exceed the guidelines. Children referred by Child Protection (whereas a court order issued by a judge), will be placed expeditiously.

Procedures for Filing Vacancies

Vacancies will be filled within 30 days of a child’s drop date. Children with disabilities may fill slots on an ongoing basis throughout the school year. If a vacancy occurs within the last

Head Start/Early Head Start Program

sixty calendar days in the school year and the disability quota has not been met, there will be a need to continue enrolling until the quota has been met.

Vacancies will be filled according to the following priorities:

1. Children with disabilities (to meet the 10% requirement for enrollment)
2. Eligible children (homeless, foster care, receives public assistance)
3. Children currently enrolled that moved from one area to another
4. Children who are transitioning from Early Head Start
5. Children with the greatest need based on points calculated.

Appropriate family support will be given when there are excessive absences including but not limited to: telephone calls, home visits, conferences, transportation, necessary referrals, etc. In cases where chronic absenteeism cannot be corrected and said absenteeism interferes with the child's ability to benefit from the program, and other attempts have been made through a team effort to keep the child on the roll, he/she will be withdrawn upon notification to the parent/guardian and the slot will be treated as a vacancy, which will be filled according to procedure listed above.

Selection Criteria for Pregnant Women

Selection priority shall be given to the following pregnant women: 1) teen mothers, 2) mothers with no high school diploma, 3) unemployed, 4) single parent, 5) medical risk, and 6) health or mental risk. It is important to note that when determining the number of individuals enrolled in the agency's EHS program, the agency may consider the pregnant woman as the one enrolled. Pregnant women may therefore fill the slot and be counted toward enrollment. The baby is enrolled at six weeks after birth in the slot being held by the mother.

Education and Child Development

Curriculum

The Head Start Preschool program uses the Frog Street Pre-K curriculum. Frog Street is one of the first-tier curriculums recognized by the Louisiana Department of Education. The curriculum provides activities and strategies to facilitate Dual Language Learners (DLLs) as they strengthen their native language development. This language education is attained by using resources and materials that are provided in English and Spanish. The curriculum is flexible and can easily incorporate other topics and resources. The Frog Street Curriculum Building Language for Literacy will also be used as a supplemental resource for language and early literacy development.

The Early Head Start program uses the Frog Street Toddler which is also recognized as a first-tier curriculum by the Louisiana Department of Education. Designed around the latest scientific early brain development research, this year-round program focuses on enhancing the simple joy of childhood while equipping caregivers with tools and techniques to nurture curiosity through exploration. Frog Street Toddler, created by Dr. Pam Schiller, incorporates Dr. Becky Bailey's Conscious Discipline® and includes 52 weeks of activity choices specifically created for children ages 18-36 months. Frog Street Toddler offers:

- > Activity choices organized around five developmental domains.
- > Differentiated instruction options to meet the needs of all learners.
- > Easy infusion into daily routines, such as diaper changing, transitions and outdoor play.
- > Designed with intention and purpose to move children forward in their development.
- > Our program teaches the curriculum in English and Spanish.

Along with the curriculum, two additional learning resources from Hatch and Waterford are part of daily instruction. Ignite by Hatch is a digital learning platform that delivers engaging, research-based learning experiences through a dynamic digital play environment. The goals and objectives in Ignite by Hatch are aligned with the Frog Street curriculum and the School Readiness Goals. The Waterford Reading Academy is a fun interactive learning app rooted in the science of reading where students' reading development is optimized to accelerate learning and provide targeted intervention.

Developmental Screening and Assessments

The Head Start Program uses the Ages & Stages Questionnaires (ASQ-3) screening tool. The Assessment tool is Smart Teach. Both ASQ-3, the screening tool, and Smart Teach, the assessment tool, meet the requirements of the Head Start Framework, State Standards, and the program's expectations to prepare families and children for school readiness. Screenings using the ASQ-3 tool conducted within the program are done in accordance with the Code of Federal Regulations (CFR), Title 45, Chapter XIII, Part 1302.33 Subpart C. Screenings are conducted with the consent of the parent and are conducted within 45 days of the enrollment of the child.

Smart Teach is the assessment tool mandated for the program as it relates to the program's participation in the State's Early Childhood initiative and the program's participation in the Caddo Smart Start program. The state provides the assessment tool to the program free of cost which helps contribute to our non-federal share. Head Start Preschool and Early Head Start programs use the tool to assess its students three times during the school year. Those assessments are performed during the Fall, Winter, and Spring.

Education Content Area

The Education Content Area consists of the Assistant Head Start Director in Charge of Education, an Education/Transition Coordinator, an Education Coordinator, one Coach and a Spanish Facilitator. Head Start Preschool/Early Head Start (HSP/EHS) Education Services are designed to meet a child's individual needs; therefore, HSP/EHS will continue to follow the Head Start Program Performance Standards (HSPPS), the State of Louisiana Birth-5 Guidelines, and the Head Start Early Learning Outcomes Ages Birth to Five Framework.

Health Content Area

The Health Content Area consists of the Health Coordinator, one Registered Nurse Consultant, one Vision Consultant (the Lion's Club), and one Licensed Practical Nurse for Early Head Start. At each center, the Head Start Preschool Family Engagement Specialists and the Early Head Start Family Service Advocates collaborate with the Health Content Area to ensure that all child health requirements are met and properly documented in accordance with the HSPPS. The HSP/EHS Health Content Area commitment to wellness embraces a comprehensive vision of health for children, families, and staff. The role of the team is to oversee the implementation of the Health/Oral Service Area Plan. The Head Start Program is concerned with the whole child including social competence as part of school readiness. HSP/EHS gathers information to document their process for assuring positive child outcomes. This information provides an overall picture of the child from program entry to completion.

Nutrition Content Area

The Nutrition Content Area consists of the Nutrition Coordinator, Assistant Nutrition Coordinator, Clerk Typist, (9) Food Technician Managers, (1) Food Tech Assistant Manager, and (20) Food Technician Aides. The Nutrition Coordinator and Food Technician Managers have received their food safety certification. The role of the Nutrition Coordinator in the HSP/EHS Program is to oversee and direct the planning, organizing, and implementation of nutrition assessments and education services for children and their families, as well as to train teachers on appropriate strategies and skills needed to implement innovative nutrition education.

Nutrition is a major factor in childhood development throughout their growing years. HSP/EHS goals are aimed at educating the entire family about adequate nourishment by means of selecting, preparing, and consuming a variety of nutritious foods.

Family and Community Engagement

The Family Engagement Content Area consists of the Family Engagement Coordinator, HSP Family Engagement Specialists (FES), and EHS Family Service Advocates (FSA). They are responsible for engaging families in the family partnership agreement process. Our comprehensive family engagement program reflects research outcomes that support the family as a child's first and most important teacher. Using both the Parent, Family and

Community Engagement Framework and the Relationship Based Competencies, our family services and instructional staff use a “parents as partners” approach. Through the initial Teacher and home visit interactions, and with the FES/FSA ongoing work with families, we use a series of questionnaires and conversations to establish parent priorities for themselves, their families, and the program. This process provides the opportunity to positively influence and engage parents/families in rewarding life-long experiences that bring children, families, and communities together.

Parents are engaged in the day-to-day operations of the program by serving as classroom volunteers; participating in center committee meetings; serving on the Policy Council; or serving on ad hoc groups that are formed to address emerging needs. In addition, parents are engaged in their own child’s learning and development by sharing screening and assessment results, collaborating with staff to identify at-home and at-school strategies to support their child; accessing referrals to outside agencies as needed; and through transition activities designed to increase their comfort with the kindergarten transition. A variety of resources are available to assist with unique needs such as developing family literacy, financial literacy, and parenting skills and supporting mental health. Resources are also available for victims of domestic violence, homelessness, substance abuse, and drug exposed/fetal alcohol syndrome.

Services for Children with Disabilities

The role of the Disabilities/Mental Health Coordinator is to ensure implementation of the Disabilities Service Plan, which outlines strategies to meet the requirements of the HS Act and the Individuals with Disabilities Education Act (IDEA) for children. The Disabilities/Mental Health Coordinator is responsible for overseeing services to children and families who have been identified with concerns, have pending referrals, or have an active Plan. HSP/EHS understands that identifying a child’s special needs is a critical step in ensuring success in early education and beyond. Due to strong partnerships with IDEA Part B and C agencies and prioritization of children with special needs, we have received referrals of children that are on an Individualized Education Plan (IEP) or Individualized Family Services Plan (IFSP) at the time of enrollment and we continue to receive referrals throughout the year.

Helping children with special needs to make meaningful progress towards school readiness requires ongoing training and support for our classroom instructional and home-based staff. The Disabilities/Mental Health Coordinator and Education Coordinators work in collaboration to identify annual staff training needs. In-service training may include, but is not limited to language, hearing, behavioral, classroom management, wellness, social-emotional development, etc. In addition, our written Disabilities Service Area Plan articulates expectations for services to children with special needs including accessibility and classroom adaptation, medication administration, and parent partnership and engagement.

Mental Health

The purpose of the child mental health program is to assist Head Start Preschool and Early Head Start children in emotional, cognitive, and social development, with the goal of being

able to achieve social competence in each child. The content area is under the direction of the Disability/Mental Health Coordinator with the assistance of an Assistant Disability/Mental Health Coordinator, and a Disability/Mental Health Inclusion Advocate. The Mental Health Consultant, who is a licensed psychologist, is available throughout the centers each week to follow up on referrals from the Disability/Mental Health Coordinator. Students in the Mental Health Consultant's Occupational Therapy Program, who are also trained in behavior management, will assist the Mental Health Consultant in meeting the mental health/behavioral needs of Caddo HSP/EHS.

The Disability/Mental Health Coordinator has partnered with two Mental Health Professionals through TIKES Infant & Early Childhood Mental Health Consultation Supports & Services to conduct interactive trainings with teachers, which focuses on enhancing the social-emotional development of the children in their classrooms, to assist teachers in implementing classroom strategies to support positive classroom and behavior management, and to provide parent workshops about topics related to early childhood and/or behavior management.

Transition

Assisting parents in understanding what to expect in a unique environment is an important role of Head Start Preschool and Early Head Start. Staff implements strategies, including written transition plans to facilitate effective and smooth transitions for children. HSP/EHS assists parents in becoming their children's advocate to ensure that all children, including children with disabilities, have a smooth transition when entering, transitioning within, or transitioning out of the program. Transitions include moving from Early Head Start prenatal services to a child development program option such as center-based EHS; transitioning into the program from home or other childcare setting; moving from a birth to three years old setting such as Early Head Start to Head Start Preschool or other preschool program; and finally, moving from Head Start Preschool to kindergarten.

Services to Enrolled Pregnant Women

By delivering culturally relevant comprehensive services beginning in the prenatal period, Caddo HSP/EHS can positively impact low-income expectant mothers with children at risk of health and developmental problems. Caddo HSP/EHS partners with The Arc Caddo-Bossier specifically to support and provide services to expectant families enrolled in the EHS program by serving pregnant women. The services include comprehensive prenatal education, breastfeeding education, and post-partum health care. Prenatal education includes information about the following topics: typical fetal development, including the risks of smoking and drinking alcohol; what to expect during labor and delivery; nutrition education; and, post-partum recovery, including maternal depression.

The Arc uses Partners for a Healthy Baby as their core curriculum, which was developed by Florida State University. Every pregnant woman enrolled in the program will complete a Family Partnership Agreement (FPA), which outlines and individualizes the program's services that the family will receive during the prenatal and post-partum period. The

FPA helps determine what services families need and how they are delivered during the pre-natal period. Collaboration with community partners is essential to Caddo HSP/EHS when serving pregnant women. Examples of potential community partners include health clinics, transportation services, counseling and other mental health programs, and translation services for non-English-speaking families.

Transportation

Transportation is provided to those families who have no means of getting their children to school. The program has 15 buses in its fleet. Transportation is provided five days per week to and from eight Head Start centers. Children are picked up at their front door, with the exception of apartment complexes and streets with no exits. For student riders, the school day begins on the bus with the children actively involved in some educational pursuit to prepare them for the day's activities.

Governance, Organizational, and Management Structures

Governance

As the grantee, Caddo Parish Commission is legally and fiscally responsible for the oversight of all Head Start Program financial and program operations. To further emphasize internal controls, a Fiscal/Audit Committee has been established to ensure that fiduciary compliance is met. The Commission relies upon the Delegate Agency's 18-member Board of Directors (Board) which includes three Parish Commissioners. The Delegate Board follows the 2007 HS Act. The Board is composed of representatives of a broad area of the population, including one-third low-income individuals, one-third elected officials, and one-third private sector (business and/or faith-based organization) representatives. The composition of the board ensures that all programs are truly represented, making it easier to respond to the needs of the targeted communities. Caddo HSP/EHS has at least one member with fiscal management, two members with expertise in early childhood education and development and a licensed attorney who is a non-board member familiar with issues facing the board. Policies are implemented by the Board, which also monitors overall agency strategic priorities and operational systems and works in partnership with the Policy Council.

The Board has established, and continues to maintain, an organizational structure that addresses major functions, responsibilities, and accountability assigned to each staff. The President/CEO is responsible for the management of the daily operations of all programs and coordinates planning, management, and operation of the HSP/EHS program, as set forth by the Performance Standards. Additionally, the Parish Administrator and the CCAA President/CEO guide Program Governance and are responsible for the oversight and support of early childhood programs. Funding for programs is allocated through state and federal agencies including the Louisiana Department of Health & Hospitals, Louisiana Workforce Commission, local Louisiana Workforce Development Boards, U.S. Department of Housing and Urban Development (HUD), Louisiana Department of Education, U.S. Department of

Head Start/Early Head Start Program

Justice, and the U.S. Department of Health and Human Services. Since its inception in 1965, Caddo Head Start/Early Head Start has managed accounts for multiple funding streams and has allocated costs to different funding sources in accordance with general accounting practices and U.S. Office of Management and Budget (OMB) requirements.

The Policy Council (PC), a twelve-member body, composed of twelve parents and three community representatives to work in partnership with key management staff and the Delegate Agency Board to develop, review, approve and/or disapprove policies and budgets in compliance with the HS Program Performance Standards and HS Act. The program governance system emphasizes the important contributions that parents make to the program and encourages parents, starting at the center level, to participate in the process of defining program goals that affect families. Policy Council members are responsible for communicating information and actions approved by the Policy Council to their parent committees after each monthly meeting.

Caddo HSP/EHS, in collaboration with all its subsidiary members, conducts an annual assessment at the end of each year. Members receive training on all aspects of the represented program and develop a master schedule. This process helps to assess the performance and degree of accomplishment of all content areas.

Human Resources (HR) Management

The key management team members for the HS/EHS programs consist of:

- > President/CEO
- > HSP/EHS Director
- > Finance Director
- > Assistant Head Start Director

This team guides the administration of the Caddo HSP/EHS program. The Head Start Program Director assures that the Head Start Program follows all applicable requirements and regulations. Some of these requirements and regulations include not only those pertaining to the HS Act, but also those of governance, management systems and procedures, Human Resource management, fiscal management, facilities, materials and equipment, and those content areas described in this application and the HS Performance Standards.

Background Checks

The program is in the sixth year of comprehensive criminal background checks that have been mandated nationwide. Center managers are required to perform daily background checks to ensure that all staff continue to be eligible to work with pre-school children.

Orientation of New Staff, Consultants, and Volunteers

A comprehensive and thorough orientation for all new hires will be provided focusing on the Head Start Act, Head Start Performance Standards, Louisiana Licensing requirements and all Caddo Community Action Agency policies and procedures, which include Head Start Code of Conduct, and personnel and professional standards. At the annual pre-service training, all staff will be provided with recent updates to policies and procedures. All members of the Board of Directors and Policy Council are afforded the opportunity to be a part of and attend the program's Annual Governance Training. This training occurs every year between late September and early October. The training encompasses the history of Head Start, Head Start Act, Head Start Performance Standards, role of the board and Policy Council, and instruction on conducting meetings including Roberts Rules of Order.

Staff Training and Professional Development (Research Developed Coaching System)

The Head Start Program Director and Assistant Head Start Program Director will assess and continuously monitor and record the educational and professional development accomplishments within each content area. Professional development records will reflect the education and Continuing Education Units (CEUs) necessary to maintain degrees, certificates, and licensure. The training program is an ongoing process designed to build relationships among staff and assist staff in acquiring or increasing the knowledge and skills needed to fulfill their job responsibilities, in accordance with the requirements of HS Act and CFR Title 45, Chapter XIII, Part 1306.23, Subpart B. In determining the elements included in the training program, Caddo HSP/EHS considers assessment of staff and program goals and needs; design of the training and staff development plan; implementation of the plan; and links to the employees' performance appraisals.

Mentoring, coaching, and peer support will be obtained from professional group settings and one-on-one relationships. Staff members and volunteers in the Parish will learn how to support their peers positively while participating in in-house HR training and occasional community workshops. Following training, they will be assigned a Peer-Mentor to support them in providing quality services to the HSP/EHS children and their families. Peer support groups will meet on a weekly basis to share information and problem solve on pressing work-related issues. All staff members receive at least twenty-two (22) hours of training each year related to their job duties and responsibilities.

The administrative, management, and support staff have experience, credentials, and training to support continuous improvement and foster commitment to providing the highest level of services to children and their families in accordance with Head Start Performance Standards, regulations, and policies.

Supervision

Caddo HSP/EHS's supervisory staff members form an important link between the HSP/EHS Program model and the actual delivery of services. Supervisory personnel ensure that work is being performed efficiently and following established "best practices". They also ensure that the staff is meeting the federal, state, and corporations' guidelines and requirements. Supervisory personnel will open and maintain clear lines of communication among staff members, consultants, volunteers, and participants with their family members and members of the community at large.

Program Management and Quality Improvement

Management systems are part of Caddo HSP/EHS's approach to delivering quality services to low-income children and families. Because the systems are all connected and interrelated, they impact each other, thereby positively influencing program services. Over its 60-year Head Start history, Caddo HSP/EHS has developed effective and efficient systems. The following management systems are incorporated as part of this HSP/EHS model:

Monitoring System

Continuous monitoring ensures that activities are embedded in service delivery action plans; deadlines are established, and progress measured against completion date; procedures facilitate the completion and fidelity of all tasks, including ensuring that they are administered according to the HS Act, HS Program Performance Standards, local program goals and objectives, and Office of Head Start (OHS) Monitoring Tool instrument.

Record Keeping and Reporting System

This system provides the necessary information to make timely and accurate information available to program staff to monitor quality of program services; to assist in program planning and management; and, to ensure delivery of high-quality services. The agency's policy on confidentiality of information ensures that access to files is controlled, family permission forms for release of information are current, and staff members are trained on all laws pertaining to confidentiality policies.

The use of computers for record keeping, monitoring, and tracking allows for accurate and timely reports required by federal, state, and local authorities. The agency's record-keeping and reporting system generates reports of financial status and program operations for use by quality assurance managers, program accountability, and Board, Policy Council, and staff. Caddo HSP/EHS's goal for confidentiality of records is 100% reliability. All records are retained for three years, plus one year from the date of the last agency-wide independent and/or federal audit at the corporate level, administrative level, and center level.

Program Governance System

Caddo HSP/EHS has developed a program governance system that affords parents the opportunity to be involved in the Caddo HSP/EHS decision-making process. The program governance system emphasizes the important contributions that parents make to the program and encourages parents, starting at the center level, to participate in the process of defining program goals that affect families. The training system supports all governing bodies in “skill building”. These skills are needed for parents to be able to assist the administration in its stewardship role and to participate effectively in the shared governance structure while also assessing program achievements.

Planning System

Caddo HSP/EHS’s planning system relies on program staff, PC members, community agencies, and Delegate Board members to conduct and update the annual Community Assessment (CA). The CA is conducted to collect information regarding strengths, needs, and resources of Caddo HSP/EHS’s programs and to focus on the needs as they relate to the goals and objectives of the HSP/EHS program. Information collected from the Community Assessment (CA), Self-Assessment (SA), and program outcomes are shared among the groups to determine any significant changes in program and service areas. Together, the groups will focus on family needs, interests, resources, population, education, and health to establish long and short-term program goals and financial objectives.

Content Area Plans are updated annually, reflecting the findings of the CA, SA, and program and children’s outcomes. These outcomes and results guide the specific content areas of the program in day-to-day delivery of services. In collaboration with the Policy Council, staff will develop, review, and update plans in each content area of Early Childhood & Health Services, Family & Community Engagement; Program Design & Management; Transition; and Career Development and are approved through the PC and Board prior to implementation.

Communication System

Caddo HSP/EHS’s system for communication addresses both internal and external communications. The system was created to ensure timely and accurate information is provided to grantee staff, parents, the Governing Board, HSP/EHS PC, and the community funding sources.

External Communication

External communication channels are employed to facilitate understanding of policies, processes, procedures, and documentation. Various technology systems in place include telephones, fax machines, email and internet services, as well as traditional methods such as postal services, meetings, and various carrier services.

Communication with Parents

Communication with parents is ongoing throughout the year and accomplished in many ways, including activities related to Family & Community Engagement, home visits, regularly scheduled parent meetings, culturally relevant activities, workshops, parent/teacher conferences, newsletters, telephone contacts, and one-on-one meetings.

Communication with Policy Groups

At each monthly PC meeting, the HSP/EHS Director will share all communications relating to the program (policies, guidelines, and/or new legislation), ensuring that all current communications received from Administration for Children and Families are discussed at the first PC meeting held after the date they are received. Measures will be taken by the PC to correct problems as they arise.

Communication with the Governing Body

The Commission and the Delegate Board receives regular and accurate information, including reports about program planning, policies, and agency operations. The Financial Procedures Manual, Procurement Policy, Planning, Budgeting and Monitoring Procedures, and Administrative Plans are developed in collaboration with the PC, Board, and the Commission to ensure appropriate internal controls for safeguarding assets, checking the accuracy and reliability of accounting data, and promoting operating efficiency. All plans are reviewed, updated/revise, and approved annually.

Internal Communication

Internal Communication is achieved formally and informally through interoffice memoranda, announcements, staff meetings, e-mails, and training/workshops with staff members. Ideas and concerns are discussed, constructive feedback gathered, and strategies developed to improve delivery of services to children and families.

Self-Assessment System

The annual Self-Assessment is a tool compiled by parents, board members, community members, and staff that analyzes and monitors the delivery of services each year. Community members, Policy Council members, and Board members receive training and collaborate to assess each area of the program in order to identify strengths and weaknesses. A formal assessment approach is implemented by using a master schedule for tracking collection of data regarding performance at every center through observation of activities, review of written materials, and interviews with staff and parents. This SA is used by program management for planning program activities. A Program Improvement Plan (PIP) is then developed to address areas of concern and compliance.

Coordination with State Programs/Quality Rating and Improvement System

Caddo HSP/EHS ensures strong coordination with State programs as a member of the Caddo Early Childhood Community Network (Caddo Smart Start) for all publicly funded programs. As part of the Network, Caddo HSP/EHS teaching staff benefit from our coordination with the Department of Education to invest in professional development. We participate in the Louisiana Early Childhood Community Network program, which promotes the recruitment, retention, professional development, and education of qualified childcare employees who work with birth to five-year-old children. The program is designed to support individuals through unit bearing professional development, support for specific and specialized training opportunities, linkages to higher education and appropriate outreach and supportive services. Caddo HSP/EHS has been intricately involved in the Performance Rating System since its inception.

Licensing of Facilities

All our center-based services are provided in facilities that are licensed by the State of Louisiana's Department of Education Licensing Unit. The State has established regulations for licensure and oversight and a State Licensing Analyst regularly monitors compliance with the State's requirements through both announced and unannounced site visits. Caddo HSP/EHS has never had a childcare license suspended or terminated by the State. If State and Federal requirements differ, it is the policy of Caddo HSP/EHS to always implement the more stringent of the two requirements.

We have invested significant financial resources in our facilities (including classroom space, kitchens, rest rooms, socialization spaces, and playgrounds) over the past fifty plus years, and we are proud to offer our families beautiful, well-equipped, safe learning environments for children. Our outside environments are reflective of the natural elements that living in Caddo Parish afford us. A walk through our playgrounds would find a variety of trees and play areas that compliment rather than obstruct the natural beauty of the service area. All our centers are open and accessible to parents and staff to encourage parent and family involvement and promote on-going communication for internal quality improvement. Facilities are accessible to Federal and State officials for monitoring and ensuring compliance.

2025 Major Accomplishments

- > With approval from the CCAA Board of Directors and Policy Council, the Caddo Parish Commission Head Start Program submitted a Change in Scope: Enrollment Reduction Request to the Office of Head Start (OHS). In December 2024, the OHS approved the Change in Scope and the program began implementation to restructure the Head Start Program which included:
 - Hiring for new job positions: ERSEA Coordinator, Head Start Recruiters, Family Engagement Coordinator, IT Specialist, Transportation Coordinator, Dispatcher/Scheduler, Bus Driver/Floater, Bus Aide/Floater, Quality Assurance Coordinator, Education Specialists, and Parent Involvement Assistant
 - Updating job titles and duties:
 - Head Start Preschool Family Service Advocates became Family Engagement Specialists with a major duty change of relinquishing child/family recruitment, eligibility, and selection process to the Head Start Recruiters.
 - Child Specific Aide to Child Specific Mentor – adding a certification program and requirement.
 - Health/ERSEA Coordinator to Health Coordinator – the job duties of ERSEA have been assigned to the new job position ERSEA Coordinator
 - Salary increases for all staff that work at a Head Start Preschool or Early Head Start center, including transportation staff and the staff at Arc Caddo-Bossier



Head Start/Early Head Start Program

- > The program had the opportunity to send eight parents to the National Head Start Association's Parent and Family Engagement Conference in San Diego, California from December 16 – 19, 2024. The theme was "Together We Thrive: Engaging Programs and Families for Children's Success". This conference is the sole national event dedicated to enhancing partnerships between Head Start parents, families, and staff to foster family engagement and children's development.
- > Worthy Mentionable: The Head Start Program's Policy Council President was elected to be a member of the Louisiana Head Start Association as a Parent Representative.



- > With approval from the CCAA Board of Directors and Policy Council, the Caddo Parish Commission Head Start Program submitted a One-Time Supplemental Grant in the amount of \$2,503,500 to the Office of Head Start (OHS). OHS approved the grant that will fund renovation and supplies for the Head Start Program centers as it relates to the needs in the Change in Scope, generators for all CCAA owned centers to allow for critical systems to stay online and get children and staff home safely in the middle of a school/work day when needed, and a new school bus.
 - Over the summer of 2025, the new bus from the One-Time Supplemental Grant arrived in addition to the arrival of the second bus that was purchased with funding from the Continuation Application Grant.
 - During the summer of 2025, the Commission purchased and installed the generators at Caddo Community Action Agency's Central Office location.

Head Start/Early Head Start Program

- > In the Disability/Mental Health (DMH) Content Area, the DMH Coordinator worked alongside the program's Mental Health Professional to develop a credentialing program for Child Specific Mentors. The programming was for 34 hours, and all 7 Child Specific Mentors are now Certified Child Specific Mentors (CCSM). This certification enhances the skills of the CCSM as they provide one-to-one support for children with extreme behaviors. The CCSM work more fervently and with more understanding of how to assist and allow their assigned child to be able to participate in classroom activities. This certification further supports compliance with behavioral and social-emotional growth for the children.
- > Partnered with Caddo Parish Parks and Recreation Department to organize the 4th Annual T-Ball League season that started on April 1, 2025. The games were played after school at one of the Head Start centers. The Parish Parks and Recreation Department supplied the equipment, and refreshments were served after each game.
- > Television and radio advertising campaigns were carried out to increase awareness and help recruit Head Start and Early Head Start students to ensure full program enrollment.
- > With funding from the Cost-of-Living-Increase (COLA) grant, staff received a 2.34% salary increase.
- > The 3rd Annual Waterford Family Literacy Night was held on April 3, 2025, with over 400 children and families in attendance. It was an evening of fun, hands-on, learning activities spread out as stations throughout the Hersey D. Wilson gymnasium. The night began with a Meet and Greet between CCAA Board Members, Policy Council Members, CCAA Management, and Waterford Partners, including Waterford's CEO.
- In April 2025, Waterford.org shared that in their 2024 Annual Report, they highlighted one of our students.

Stories of Impact

Rain or Shine: Mahari's Commitment to Education

A torrential downpour can't stop four-year-old Mahari's excitement for learning. Despite the heavy rain and storm warnings that kept the rest of her classmates at home, Mahari's love for school remained unshakable. She was the only student to attend her Head Start class that day.

With her dedicated teacher by her side, Mahari transformed a quiet classroom into a day full of learning and exploration. Together, they dove into reading, math, and science using Waterford, making the most of their one-on-one time.

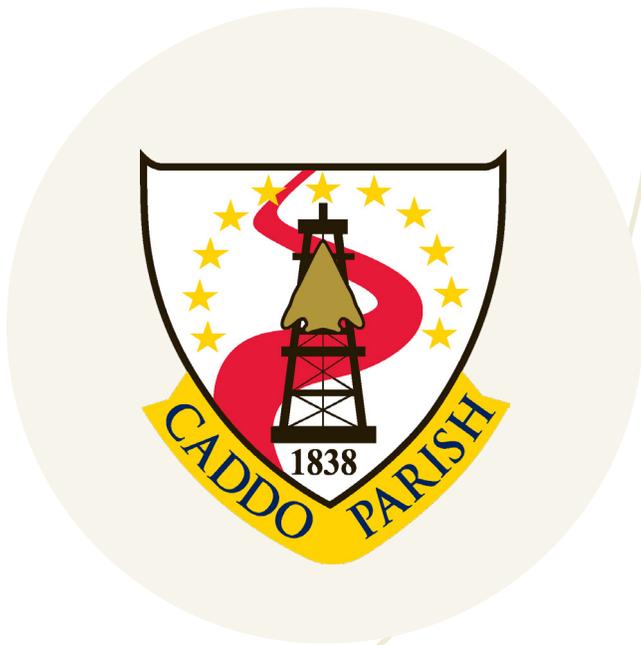
Her family is incredibly proud of her determination and passion for learning. They shared that Mahari dreams of becoming a doctor one day—a dream that reflects the strong educational foundation she's building.



Head Start/Early Head Start Program

Expenditure Summary

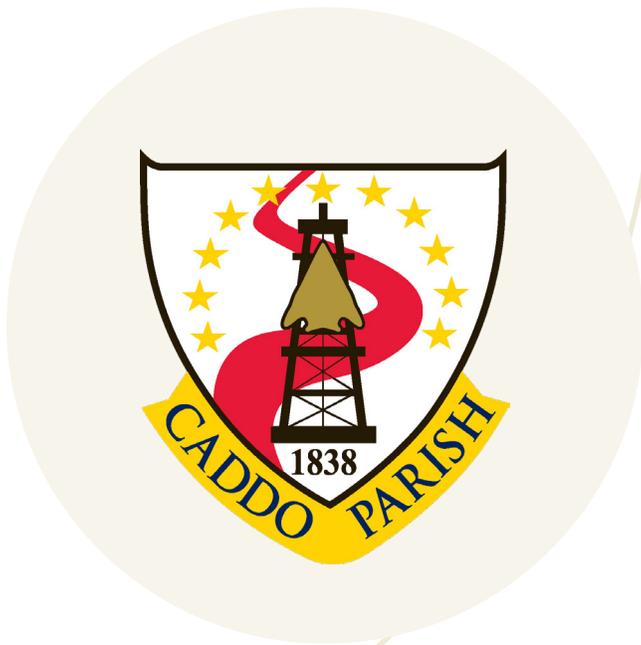
	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget
Head Start Fund (296)				
Administration (131)				
Grant Programs	\$ 16,398,895	\$ 15,500,000	\$ 15,596,015	\$ 16,500,000
Total Administration (131)	\$ 16,398,895	\$ 15,500,000	\$ 15,596,015	\$ 16,500,000



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**Combined
Financials
Overview**



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Summary of Changes Between 2026 Proposed and Adopted Budget

These changes were a result of decisions made by the Commission during the special meeting to adopt the 2026 Operating and Capital Improvement Budget on December 3, 2025.

The Budgets of Estimated Revenues and Expenditures for the year 2026 were amended as follows:

- > Capital Outlay Fund (490) was amended to appropriate \$2.5 million to the Sheriff for new office space, which was recommended by the Long-Range Planning Commission.
- > General Fund (100) was amended to provide an increase of \$40,000 for marketing campaigns to promote relocating to Caddo Parish, which was recommended by the Long-Range Planning Commission.
- > Solid Waste Fund (240) was amended to appropriate \$75,000 for professional services for litter pickup, which was recommended by the Long Range Planning Committee.
- > Health Tax Fund (270) was amended to provide an increase of \$40,000 to professional services to help mitigate the feral hog issue in the Parish.
- > Riverboat Fund (290) was amended to decrease total appropriations by \$170,677, as follows:

Riverboat Fund	2026 Proposed	2026 Adopted	Change
Acadiana Legal Services	\$ 100,000	\$ 50,000	\$ (50,000)
AMI Kids	-	10,000	10,000
Beulah's Safe Haven	15,000	10,000	(5,000)
Booker T Washington	25,000	20,000	(5,000)
Catholic Charities of North Louisiana	25,000	20,000	(5,000)
Cedar Grove Community Development	30,000	20,000	(10,000)
Community Renewal International	50,000	40,000	(10,000)
Doug Williams Scholarship Foundation	6,677	6,000	(677)
Extensions of Excellence	10,000	15,000	5,000
Faith and Fostering	20,000	10,000	(10,000)
Hope Connections	70,000	50,000	(20,000)
NORWELA Council - Boy Scouts	20,000	15,000	(5,000)
Providence House	100,000	50,000	(50,000)
Salvation Army	55,000	50,000	(5,000)
Shreveport Regional Arts Council (SRAC)	45,000	40,000	(5,000)
Shreveport Youth Boxing Club	15,000	10,000	(5,000)
SISTERS International, Inc	-	20,000	20,000
Southern University at Shreveport	115,000	100,000	(15,000)
Volunteers for America	25,000	20,000	(5,000)
Riverboat Fund - Total Changes to NGO Appropriations	\$ 726,677	\$ 556,000	\$ (170,677)

- > Criminal Justice Fund (295) was amended to provide a transfer to the Capital Outlay Fund for \$2.5M for an appropriation to the Sheriff for new office space, which was recommended by the Long Range Planning Committee.

> Economic Development Fund (750) was amended to increase total appropriations by \$45,000, as follows:

Economic Development Fund	2026 Proposed	2026 Adopted	Change
State Fair (The)	\$ 25,000	\$ 30,000	\$ 5,000
Visit Shreveport (\$15,000 for MLK Celebration Choir Competition and \$25,000 for Shreveport Film Office)	-	40,000	40,000
Economic Development Fund - Total Changes to NGO Appropriations	\$ 25,000	\$ 70,000	\$ 45,000



2026 Fund Balance Analysis All Funds

	Beginning Balance	Projected Revenue	Transfers In	Transfers Out	Operations	Debt Service	Total Appropriations	Revenue Over/(Under) Expenditure	Ending Balance	% Budget
General Fund										
General Fund	\$ 25,036,948	\$ 12,744,702	\$ 5,450,000	\$ (1,136,575)	\$ 18,043,367	\$ 255,620	\$ 18,298,987	\$ (1,240,860)	\$ 23,796,088	130%
Total General Fund	\$ 25,036,948	\$ 12,744,702	\$ 5,450,000	\$ (1,136,575)	\$ 18,043,367	\$ 255,620	\$ 18,298,987	\$ (1,240,860)	\$ 23,796,088	130%
Special Revenue Funds										
Public Works Fund	41,868,970	23,400,273	-	(19,877,000)	10,488,040	-	10,488,040	(6,964,767)	34,904,203	333%
Building Maintenance Fund	9,632,903	6,421,713	-	(1,164,000)	6,461,645	135,700	6,597,345	(1,339,632)	8,293,271	126%
Detention Facilities Fund	12,075,085	11,847,768	1,000,000	(885,000)	13,317,722	204,820	13,522,542	(1,559,774)	10,515,311	78%
Parks & Recreation Fund	2,545,579	2,099,492	500,000	-	2,878,290	-	2,878,290	(278,798)	2,266,781	79%
Solid Waste Fund	30,769,812	5,885,450	-	(2,441,000)	5,822,586	-	5,822,586	(2,378,136)	28,391,676	488%
Juvenile Justice Fund	9,684,060	5,421,370	3,600,000	(156,000)	10,050,945	-	10,050,945	(1,185,575)	8,498,485	85%
Health Tax Fund	6,062,545	4,682,648	-	(391,000)	4,864,593	89,750	4,954,343	(662,695)	5,399,850	109%
Biomedical Fund	2,241,264	3,886,124	-	-	3,797,316	-	3,797,316	88,808	2,330,072	61%
Riverboat Fund	503,387	755,000	1,250,000	-	2,277,371	-	2,277,371	(272,371)	231,016	10%
Criminal Justice Fund	4,499,879	8,020,879	-	(12,000,000)	274,764	-	274,764	(4,253,885)	245,994	90%
Head Start Fund	-	16,500,000	-	-	16,500,000	-	16,500,000	-	-	0%
Oil and Gas Fund	13,183,527	2,650,000	-	(11,257,500)	71,430	400,350	471,780	(9,079,280)	4,104,247	870%
Opioid Settlement Fund	4,552,570	545,000	-	(300,000)	539,676	-	539,676	(294,676)	4,257,894	789%
Economic Development Fund	1,796,375	770,000	-	-	1,238,507	-	1,238,507	(468,507)	1,327,868	107%
Econ Develop District Trust Fund	53,533	400	-	-	50,500	-	50,500	(50,100)	3,433	7%
Law Officers Witness Fund	24,258	12,400	-	-	15,476	-	15,476	(3,076)	21,182	137%
Housing Choice Voucher Program	5,325	1,200,000	-	-	1,200,000	-	1,200,000	-	5,325	0%
American Rescue Plan Fund	2,454,208	5,100,000	-	(250,000)	5,000,000	-	5,000,000	(150,000)	2,304,208	46%
E. Edward Jones Trust Fund	3,763,888	160,000	-	-	109,413	-	109,413	50,587	3,814,475	3486%
Reserve Trust Fund	45,492,236	550,000	4,000,000	-	361,893	-	361,893	4,188,107	49,680,343	13728%
Total Special Revenue Funds	191,209,404	99,908,517	10,350,000	(48,721,500)	85,320,167	830,620	86,150,787	(24,613,770)	166,595,634	193%
Debt Service Fund										
Debt Service Fund	4,231,571	3,425,405	-	-	176,332	3,886,392	4,062,724	(637,319)	3,594,252	89%
Total Debt Service Fund	4,231,571	3,425,405	-	-	176,332	3,886,392	4,062,724	(637,319)	3,594,252	89%
Capital Project Funds										
Capital Improvement I Fund	798,205	8,500	-	-	10,566	-	10,566	(2,066)	796,139	7535%
Capital Improvement III Fund	14,824,983	50,000	-	(2,870,000)	-	-	-	(2,820,000)	12,004,983	-
Capital Improvement II Fund	2,539,513	30,000	-	-	-	-	-	30,000	2,569,513	-
Total Capital Project Funds	18,162,701	88,500	-	(2,870,000)	10,566	-	10,566	(2,792,066)	15,370,635	145473%

2026 Fund Balance Analysis All Funds

	Beginning Balance	Projected Revenue	Transfers In	Transfers Out	Operations	Debt Service	Total Appropriations	Revenue Over/(Under) Expenditure	Ending Balance	% Budget
Internal Service Funds										
Group Insurance Fund	1,945,812	7,258,540	-	-	8,018,694	-	8,018,694	(760,154)	1,185,658	15%
General Insurance Fund	149,960	2,988,000	-	-	2,956,014	-	2,956,014	31,986	181,946	6%
Total Internal Service Funds	\$ 2,095,772	\$ 10,246,540	\$ -	\$ -	\$ 10,974,708	\$ -	\$ 10,974,708	\$ (728,168)	\$ 1,367,604	13%

Budget Summary Governmental Funds

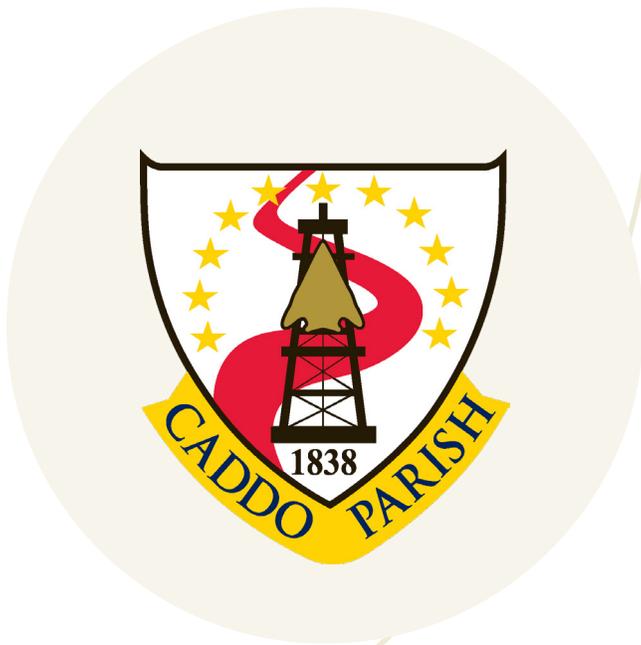
	FY 2024 Adopted	FY 2025 Adopted	General	Special Revenue	Debt Service	Capital Project	FY 2026 Budget	% Change From PY
Revenue								
Tax Revenue	\$66,626,912	\$74,653,906	\$9,179,952	\$65,108,524	\$3,410,405	\$-	\$77,698,881	4%
Licenses & Permits Revenue	1,389,000	1,262,500	895,000	417,500	-	-	1,312,500	4%
Intergovernmental Revenue	44,340,864	32,691,588	2,189,000	27,266,443	-	-	29,455,443	(10%)
Gaming Revenue	1,400,000	1,590,000	-	1,650,000	-	-	1,650,000	4%
Oil and Gas Revenue	1,000,000	1,000,000	-	2,500,000	-	-	2,500,000	150%
Charges For Services	652,250	684,100	190,000	447,100	-	-	637,100	(7%)
Fines & Forfeitures Revenue	10,000	12,000	750	10,000	-	-	10,750	(10%)
Rents and Interest Earned	1,764,897	2,243,169	235,000	1,789,800	15,000	210,346	2,250,146	0%
Other Revenue	1,402,500	941,500	55,000	719,150	-	-	774,150	(18%)
Total Revenue	118,586,423	115,078,763	12,744,702	99,908,517	3,425,405	210,346	116,288,970	1%
Expenditures								
Commission	785,753	856,164	861,399	-	-	-	861,399	1%
District Court	2,201,906	2,490,981	2,537,935	15,476	-	-	2,553,411	3%
District Attorney	7,684,254	8,046,652	8,354,851	-	-	150,000	8,504,851	6%
Sheriff's Office	-	-	-	-	-	2,500,000	2,500,000	0%
Coroner	258,000	287,330	308,000	-	-	-	308,000	7%
JP & Constables	102,498	102,895	101,503	-	-	-	101,503	(1%)
Juvenile Court	1,142,200	1,014,396	-	992,121	-	-	992,121	(2%)
Probation Operations	4,809,411	4,985,392	-	4,991,398	-	159,000	5,150,398	3%
Juvenile Detention	2,904,626	3,255,742	-	3,362,504	-	-	3,362,504	3%
Administration	2,592,446	2,055,966	1,175,728	621,672	-	2,171,846	3,969,246	93%
Head Start	14,000,000	15,500,000	-	16,500,000	-	-	16,500,000	6%
Housing Voucher Program	1,100,000	650,000	-	1,100,000	-	-	1,100,000	69%
Debt Service	4,274,441	4,299,548	255,620	-	4,062,724	-	4,318,344	0%
Human Resources	275,247	303,420	435,466	-	-	-	435,466	44%
Finance	541,976	569,118	574,597	-	-	-	574,597	1%
Communications	131,881	271,615	312,271	-	-	-	312,271	15%
Information Systems	393,779	607,357	328,331	-	-	326,575	654,906	8%
Allocation To Other Entities	2,319,900	2,605,272	658,000	2,789,327	-	-	3,447,327	32%
Shreveport Regional Lab	45,524	71,230	-	40,037	-	-	40,037	(44%)
Highland Health Unit Complex	1,915,543	1,365,320	-	861,033	-	285,000	1,146,033	(16%)
Vivian Health Unit	148,991	170,533	-	98,961	-	-	98,961	(42%)
Forcht Wade	5,000	30,000	-	10,000	-	20,000	30,000	-

Budget Summary Governmental Funds

	FY 2024 Adopted	FY 2025 Adopted	General	Special Revenue	Debt Service	Capital Project	FY 2026 Budget	% Change From PY
Criminal Administration	433,424	490,247	-	499,764	-	-	499,764	2%
CCAA Bldg	635,000	-	-	-	-	65,000	65,000	100%
Courthouse	9,021,662	8,532,036	-	5,769,106	-	1,164,000	6,933,106	(19%)
Juvenile Justice Bldgs	1,357,177	1,033,640	-	704,922	-	516,500	1,221,422	18%
Coroner Building	109,336	138,739	78,752	-	-	15,000	93,752	(32%)
LSU Extension Bldg	119,545	120,652	128,940	-	-	-	128,940	7%
Archives	90,000	90,000	95,000	-	-	-	95,000	6%
Francis Bickham Bldg	567,001	232,013	-	181,095	-	10,000	191,095	(18%)
Caddo Correctional Center	18,243,212	18,481,299	-	13,317,722	-	1,746,000	15,063,722	(18%)
Government Plaza	503,382	729,831	-	249,944	-	-	249,944	(66%)
David Raines Comm Center	321,657	365,555	65,719	33,390	-	-	99,109	(73%)
Veterans Affairs Building	64,000	24,500	-	26,500	-	-	26,500	8%
Elections	949,522	997,945	1,062,845	-	-	-	1,062,845	7%
Animal and Mosquito	3,707,221	3,626,275	-	3,831,172	-	491,000	4,322,172	19%
Economic Development	3,407,010	3,860,661	-	4,559,323	-	-	4,559,323	18%
Road Administration	1,981,317	2,220,853	-	2,484,512	-	-	2,484,512	12%
Compactor System Operations	5,068,823	7,427,554	-	5,308,780	-	2,441,000	7,749,780	4%
Code Enforcement	510,666	450,412	-	513,806	-	-	513,806	14%
Fleet Services	644,975	980,050	-	1,002,922	-	185,000	1,187,922	21%
Drainage	8,513,945	7,565,942	-	1,219,379	-	4,657,000	5,876,379	(22%)
Road Capital Improvements	11,160,496	12,797,912	-	354,417	-	15,035,000	15,389,417	20%
Road and Bridge - North Camp	2,135,706	2,298,041	-	2,916,695	-	-	2,916,695	27%
Road and Bridge - South Camp	2,206,710	2,560,543	-	2,345,305	-	-	2,345,305	(8%)
Commercial Vehicle Enforce Unit	253,268	256,812	-	164,810	-	-	164,810	(36%)
Parks & Recreation	13,262,002	7,552,551	-	2,836,290	-	5,112,000	7,948,290	5%
Emergency Rental Assistance	1,012,936	1,152,516	-	109,413	-	-	109,413	(91%)
American Rescue Plan	10,000,000	7,400,000	-	5,000,000	-	-	5,000,000	(32%)
Other	2,032,240	2,093,963	-	2,313,587	-	-	2,313,587	10%
Total Expenditures	145,945,609	143,019,473	17,334,957	87,125,383	4,062,724	37,049,921	145,572,985	2%
Excess (Deficiency) Of Revenues Over Expenditures	(27,359,186)	(27,940,710)	(4,590,255)	12,783,134	(637,319)	(36,839,575)	(29,284,015)	5%
Other Financing Sources (Uses)								
Transfers In	70,840,500	57,232,500	5,450,000	10,350,000	-	36,928,075	52,728,075	(8%)
Transfers Out	(70,840,500)	(57,232,500)	(1,136,575)	(48,721,500)	-	(2,870,000)	(52,728,075)	(8%)

Budget Summary Governmental Funds

	FY 2024 Adopted	FY 2025 Adopted	General	Special Revenue	Debt Service	Capital Project	FY 2026 Budget	% Change From PY
Total Other Financing Sources (Uses)	-	-	4,313,425	(38,371,500)	-	34,058,075	-	0%
Net Change	(27,359,186)	(27,940,710)	(276,830)	(25,588,366)	(637,319)	(2,781,500)	(29,284,015)	5%
Fund Balance at Beginning of Year	239,227,779	233,810,014	25,036,948	191,009,888	4,231,571	18,162,701	238,640,624	2%
Fund Balance at End of Year	\$211,868,593	\$205,869,304	\$24,760,118	\$165,421,522	\$3,594,252	\$15,381,201	\$209,356,609	2%

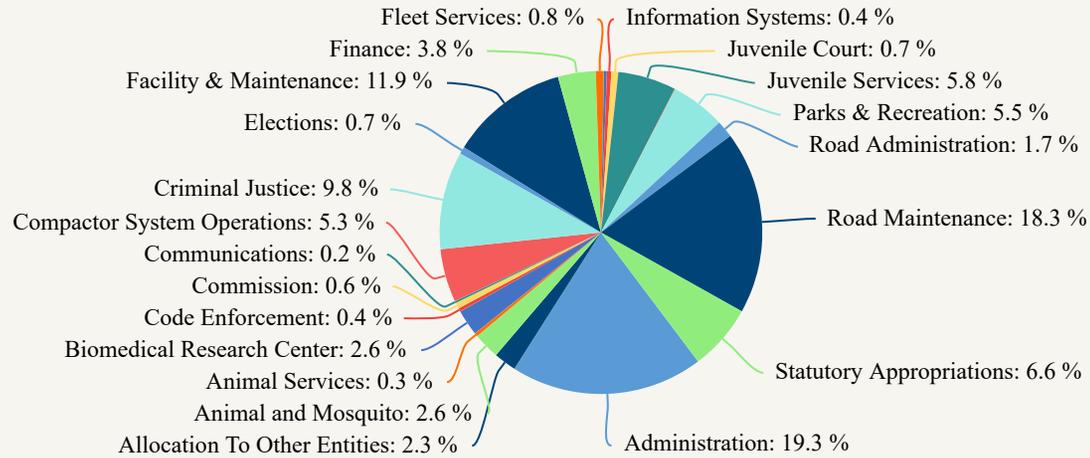


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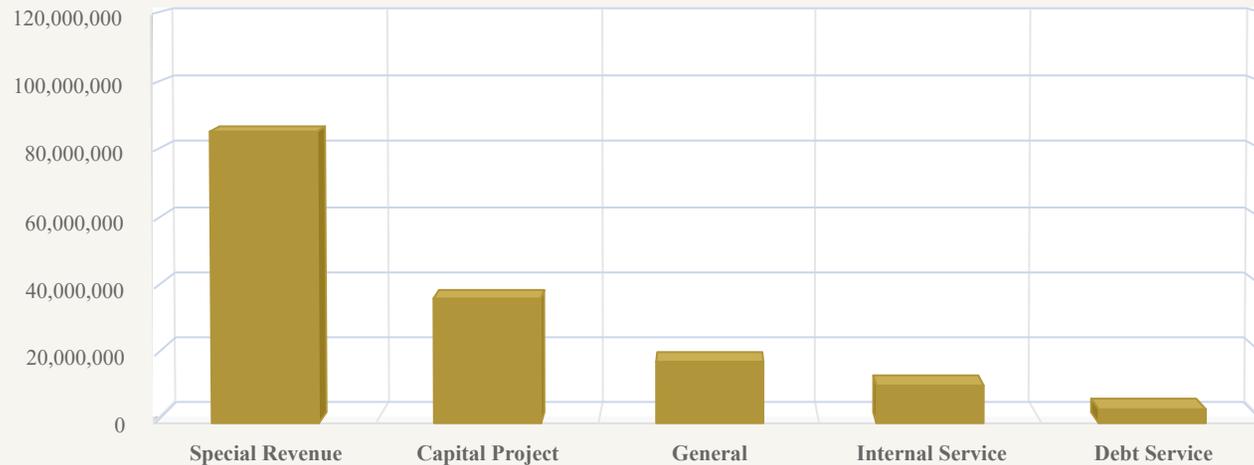
Budget Summary Internal Service Funds

	FY 2024 Adopted	FY 2025 Adopted	Group Insurance	General Insurance	FY 2026 Budget
Operating Revenues					
Casualty Insurance Charges	\$ 1,219,000	\$ 1,470,000	\$ -	\$ 1,970,000	\$ 1,970,000
Employee Health Insur Contrib	1,349,705	1,417,190	1,577,093	-	1,577,093
Employer Health Insur Contrib	3,688,033	3,872,435	4,175,392	-	4,175,392
Employer Contrib-Retired Employee	960,253	1,008,265	1,091,055	-	1,091,055
Retired Employee Contributions	325,000	340,000	395,000	-	395,000
Workers Comp Insur Charges	506,100	756,100	-	1,006,000	1,006,000
Total Operating Revenues	8,048,091	8,863,990	7,238,540	2,976,000	10,214,540
Operating Expenses					
General Insurance	2,818,801	2,534,743	-	2,956,014	2,956,014
Group Insurance	6,671,973	7,448,626	8,018,694	-	8,018,694
Total Operating Expenses	9,490,774	9,983,369	8,018,694	2,956,014	10,974,708
Total Operating Income (Expense)	(1,442,683)	(1,119,379)	(780,154)	19,986	(760,168)
Non-Operating Revenue (Expense)					
Interest Earned	25,000	32,000	20,000	12,000	32,000
Transfer to Capital Outlay	(55,000)	-	-	-	-
Total Non-Operating Revenue (Expense)	(30,000)	32,000	20,000	12,000	32,000
Net Change	(1,472,683)	(1,087,379)	(760,154)	31,986	(728,168)
Fund Balance at Beginning of Year	4,129,202	3,026,091	1,945,812	149,960	2,095,772
Fund Balance at End of Year	\$ 2,656,519	\$ 1,938,712	\$ 1,185,658	\$ 181,946	\$ 1,367,604

Expenditures - Governmental Funds



Expenditures By Fund Type - All Funds



Non-Governmental Organizations Awards

For many years, the Parish of Caddo has provided appropriations to local Non-Governmental Organizations (NGOs) that positively impact the Parish. The NGO program grants funding to local organizations that provide services to unskilled poor, low-income persons, unemployed persons or students from those families; alternatively, the program must provide a measurable means of economic development for Caddo Parish. The funds are appropriated from the Riverboat Fund (page 330) or Economic Development Fund (page 338) depending on the type of program being funded.

NGOs must apply for funding every budget year. Applications are submitted to Finance and then reviewed and scored by the Parish Commission. Funding for each entity is determined by the Parish Commission.

The following details the NGO funds awarded for 2026.

Non-Governmental Organizations Awards

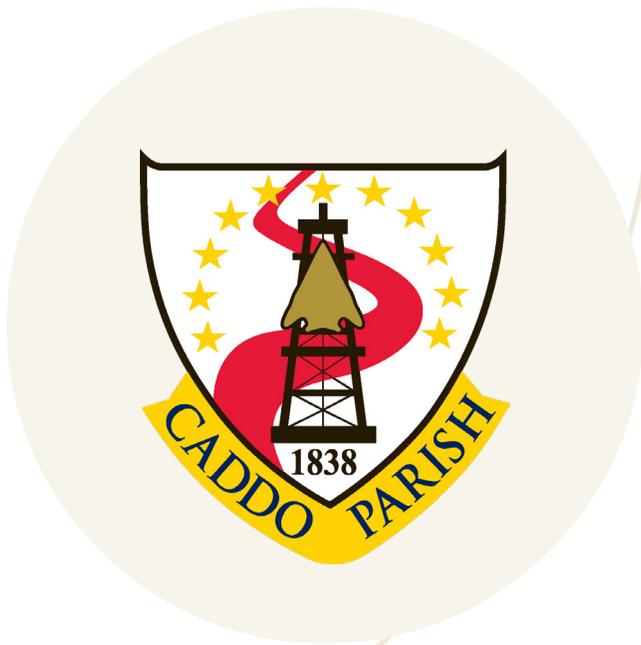
Riverboat Fund	2024 Actual	2025 Budget	2026 Adopted
Acadiana Legal Services	\$ 20,000	\$ 15,000	\$ 50,000
AMI Kids	-	-	10,000
Arc of Caddo-Bossier	7,000	10,500	50,000
Art Heals	-	10,000	-
Basic Necessities	-	10,000	12,500
Bernstein Development, Inc	15,000	12,000	15,000
Beulah's Safe Haven	8,000	8,000	10,000
Betty and Leonard Phillips Deaf Action Center	-	7,500	10,000
Booker T Washington	-	10,000	20,000
Caddo Council on Aging (CCOA)	100,000	100,000	100,000
Catholic Charities of North Louisiana	16,000	20,000	20,000
Cedar Grove Community Development	-	-	20,000
CeJay Ministries	3,000	10,000	-
Children and Arthritis Inc	-	5,000	-
Children of God Ministry Group	-	5,000	-
Christian Service Program Institute	23,000	25,000	30,000
Community Foundation of NWLA	-	10,000	50,000
Common Ground Community, Inc	3,000	-	7,500
Community Caregivers of NWLA	-	-	15,000
Community Renewal International	2,000	10,000	40,000
Compassion For Lives	15,000	18,000	-
Danaghe Foundation	-	-	10,000
Dreamkeepers	10,000	-	-
Doug Williams Scholarship Foundation	-	6,677	6,000
Extensions of Excellence	-	-	15,000
Faith and Fostering	-	-	10,000
Food Bank of Northwest Louisiana	100,000	100,000	100,000
Geaux 4 Kids	-	15,000	20,000
Girl Scouts of Louisiana	-	-	5,000
Goodwill Industries of North Louisiana, Inc.	-	-	10,000
Heartwork Foundation	5,000	5,000	-
Holy Angels Residential Facility	14,000	18,000	25,000
Hope Connections	40,000	40,000	50,000
Hope for Louisiana Clinic	-	20,000	25,000
Image Changers	-	-	10,000
Innocence Project of New Orleans	-	-	15,000

Non-Governmental Organizations Awards (Continued)

Riverboat Fund	2024 Actual	2025 Budget	2026 Adopted
Inner City Entrepreneur Institute (ICE)	25,000	25,000	30,000
Inter-City Row Modern Dance Co of Sport	6,000	-	4,650
Ivy Crown Community Services, Inc	4,000	-	10,000
JAG Family Resource Center	-	15,000	25,000
Literacy Volunteers at Centenary College	-	2,695	2,200
Louisiana AID	7,000	7,000	-
Louisiana Urban Gardening Initiative Inc.	15,000	-	-
Louisiana State University Health Science	-	10,000	-
Martin Luther King Community Dev Corp	16,000	25,000	30,000
Martin Luther King Health Center	16,000	16,000	20,000
Martin Luther King Neighborhood Assoc	-	10,000	20,000
Nat'l Sorority of Phi Delta Kappa, Beta Alpha	4,000	5,000	10,000
NORWELA Council - Boy Scouts	-	15,000	15,000
Northwest Louisiana Civil Rights Coalition	4,000	-	-
Northwest Louisiana Community Dev Corp	16,000	-	25,000
Northwest Louisiana Family Justice Center	-	-	12,000
Oasis of Hope Louisiana (OHLA)	2,000	20,000	40,000
Providence House	18,000	-	50,000
R.A.P.S. Youth Initiative	-	-	25,000
Red River Revel	8,000	-	-
Red River STEM - Sci Port	-	-	15,000
Renzi Education and Art Center	5,000	6,000	6,300
Restore Cooper Road Community Foundation	-	-	10,000
Robinson's Rescue	50,000	60,000	60,000
Salvation Army	41,000	43,500	50,000
Setting the Standard Barbering Academy	22,000	18,000	25,000
SCORE Settnng Children on the Road for Excellence	-	-	5,000
Shreveport Green - Community Garden	-	10,000	-
Shreveport Little Theatre (SLT)	5,000	-	-
Shreveport Opera	3,000	6,000	8,000
Shreveport Regional Arts Council (SRAC)	10,000	52,000	40,000
Shreveport Symphony	5,000	-	7,500
Shreveport Volunteer Network	5,000	5,000	-
Shreveport Youth Boxing Club	5,000	10,000	10,000
SISTERS International, Inc	12,000	15,000	20,000
Social Justice Civic League, Inc	12,000	10,000	25,000
Southern Hills Neighborhood Assoc	-	20,000	-
Southern University at Shreveport	50,000	-	100,000
Southern University - Shreveport Foundation	4,000	5,000	20,000
St. Luke's Episcopal Mobile Medical Ministry	5,000	8,000	10,000
Steeple Success, LLC	1,200	1,200	-
T.E.A.M.S.	8,000	-	18,000
The Highland Center	5,000	7,000	-
Theatre of the Performing Arts	8,000	8,000	15,000
United Nonprofits, LLC	5,000	-	-
United Way	45,000	45,000	60,000
Volunteers for America	-	-	20,000
Volunteers for Youth Justice	20,000	30,000	50,000
Woody's Home for Veterans	-	10,000	-
Youth Outreach Services	-	10,000	40,000
YWCA Northwest Louisiana	5,000	5,000	5,000
Riverboat Fund - Total NGO Appropriations	\$ 853,200	\$ 1,026,072	\$ 1,699,650

Non-Governmental Organizations Awards (Continued)

Economic Development Fund	2024 Actual	2025 Budget	2026 Adopted
Art Heals	\$ -	\$ -	\$ 10,000
Betty and Leonard Phillips Deaf Action Center	5,000	-	-
Christmas on Caddo Fireworks	9,000	7,200	10,000
CoHabitat Foundation	25,000	25,000	40,000
Competition Planning Partners (WOD GODZ)	25,000	20,000	25,000
Downtown Shreveport Unlimited	-	-	20,000
Fit for Life, Inc	60,000	60,000	60,000
Goodwill Industries of North Louisiana	10,000	10,000	-
Helping Improving Life	-	-	20,000
Highland Area Partnership	10,000	10,000	15,000
Independence Bowl Foundation	65,000	65,000	65,000
Ivy Crown - AKA Conference	-	-	25,000
Kappa Alpha Psi Fraternity	15,000	-	-
LA Film Prize, LLC	30,000	50,000	50,000
Red River Revel	-	10,000	15,000
Rho Omega and Friends	40,000	32,000	32,000
Shreveport-Bossier African American Chamber	10,000	15,000	20,000
Shreveport Bossier Military Affairs Council	-	15,000	-
Shreveport Bossier Sports Commission	40,000	40,000	45,000
Southern Hills Business Association, Inc	24,000	-	25,000
State Fair (The)	-	25,000	30,000
Strand Theatre of Shreveport (The)	15,000	15,000	25,000
Visit Shreveport	-	-	40,000
Economic Development Fund - Total NGO Appropriations	\$ 383,000	\$ 399,200	\$ 572,000



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5-Year Forecast Governmental Funds

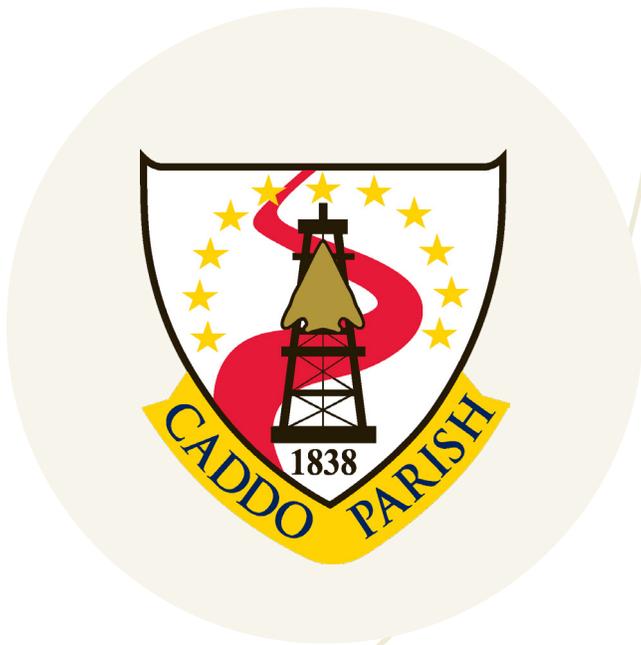
	Adopted Budget 2026	Forecast				
		2027	2028	2029	2030	2031
Revenue						
Tax Revenue	\$ 77,698,881	\$ 81,583,825	\$ 85,663,016	\$ 89,946,167	\$ 96,242,399	\$ 101,054,519
Licenses & Permits Revenue	1,312,500	\$ 1,338,750	1,251,660	1,264,180	1,276,820	1,289,600
Intergovernmental Revenue	29,455,443	\$ 29,749,997	\$ 30,047,497	\$ 30,347,972	\$ 30,651,452	\$ 30,957,967
Gaming Revenue	1,650,000	\$ 1,683,000	1,250,000	1,250,000	1,200,000	1,500,000
Oil and Gas Revenue	2,500,000	\$ 1,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Charges For Services	637,100	\$ 649,842	711,738	725,972	740,492	755,302
Fines & Forfeitures Revenue	10,750	\$ 10,965	12,200	12,300	12,400	12,500
Rents and Interest Earned	2,250,146	\$ 2,295,149	2,000,000	2,050,000	2,075,000	2,100,000
Other Revenue	774,150	\$ 789,633	200,000	210,000	215,000	222,000
Total Revenue	116,288,970	119,601,161	123,636,112	128,306,591	134,913,563	140,391,887
Expenditures						
Commission	861,399	878,627	896,200	914,124	932,406	951,054
Criminal Justice						
Criminal Administration	274,764	280,259	285,864	291,582	297,413	303,362
District Court	2,553,411	2,604,479	2,656,569	2,709,700	2,763,894	2,819,172
District Attorney	8,504,851	8,674,948	8,848,447	9,025,416	9,205,924	9,390,043
Sheriff's Office	2,500,000	-	-	-	-	-
Coroner	308,000	314,160	320,443	326,852	333,389	340,057
JP & Constables	101,503	103,533	105,604	107,716	109,870	112,068
Total Criminal Justice	14,242,529	14,527,380	14,817,927	15,114,286	15,416,571	15,724,903
Juvenile Court	992,121	1,011,963	1,032,203	1,052,847	1,073,904	1,095,382
Juvenile Services						
Probation Operations	5,150,398	5,253,406	5,358,474	5,465,644	5,574,956	5,686,456
Juvenile Detention	3,362,504	3,429,754	3,498,349	3,568,316	3,639,682	3,712,476
Total Juvenile Services	8,512,902	8,683,160	8,856,823	9,033,960	9,214,639	9,398,932
Administration	27,947,710	28,506,664	29,076,797	29,658,333	30,251,500	30,856,530
Human Resources	435,466	444,175	453,059	462,120	471,362	480,790
Finance	5,479,834	5,589,431	5,701,219	5,815,244	5,931,549	6,050,180

5-Year Forecast Governmental Funds

	Adopted Budget 2026	Forecast				
		2027	2028	2029	2030	2031
Communications	312,271	318,516	324,887	331,384	338,012	344,772
Information Systems	654,906	668,004	681,364	694,991	708,891	723,069
Allocation To Other Entities	3,447,327	3,516,274	3,586,599	3,658,331	3,731,498	3,806,128
Facility & Maintenance						
Shreveport Regional Lab	40,037	40,838	41,654	42,488	43,337	44,204
Highland Health Unit Complex	1,146,033	1,168,954	1,192,333	1,216,179	1,240,503	1,265,313
Vivian Health Unit	98,961	100,940	102,959	105,018	107,119	109,261
Forcht Wade	30,000	30,600	31,212	31,836	32,473	33,122
Criminal Administration	225,000	229,500	234,090	238,772	243,547	248,418
CCAA Bldg	65,000	66,300	67,626	68,979	70,358	71,765
Courthouse	6,933,106	7,071,768	7,213,203	7,357,468	7,504,617	7,654,709
Juvenile Justice Bldgs	1,221,422	1,245,850	1,270,767	1,296,183	1,322,106	1,348,549
Coroner Building	93,752	95,627	97,540	99,490	101,480	103,510
LSU Extension Bldg	50,140	51,143	52,166	53,209	54,273	55,359
Archives	95,000	96,900	98,838	100,815	102,831	104,888
Francis Bickham Bldg	191,095	194,917	198,815	202,792	206,847	210,984
Caddo Correctional Center	6,688,722	6,822,496	6,958,946	7,098,125	7,240,088	7,384,890
Government Plaza	249,944	254,943	260,042	265,243	270,547	275,958
David Raines Comm Center	99,109	101,091	103,113	105,175	107,279	109,424
Veterans Affairs Building	26,500	27,030	27,571	28,122	28,684	29,258
Total Facility & Maintenance	17,253,821	17,598,897	17,950,875	18,309,893	18,676,091	19,049,613
Elections						
Registrar Of Voters	860,845	878,062	895,623	913,536	931,806	950,442
Election Cost	202,000	206,040	210,161	214,364	218,651	223,024
Total Elections	1,062,845	1,084,102	1,105,784	1,127,900	1,150,458	1,173,467
Statutory Appropriations	9,594,650	9,786,543	9,982,274	10,181,919	10,385,558	10,593,269
Animal and Mosquito	4,322,172	4,408,615	4,496,788	4,586,724	4,678,458	4,772,027
Biomedical Research Center	3,797,316	3,873,262	3,950,728	4,029,742	4,110,337	4,192,544
Road Administration	2,484,512	2,534,202	2,584,886	2,636,584	2,689,316	2,743,102
Compactor System Operations	7,749,780	7,904,776	8,062,871	8,224,129	8,388,611	8,556,383
Code Enforcement	513,806	524,082	534,564	545,255	556,160	567,283

5-Year Forecast Governmental Funds

	Adopted Budget 2026	Forecast				
		2027	2028	2029	2030	2031
Fleet Services	1,187,922	1,211,680	1,235,914	1,260,632	1,285,845	1,311,562
Road Maintenance						
Drainage	5,876,379	5,993,907	6,113,785	6,236,060	6,360,782	6,487,997
Road Capital Improvements	15,389,417	15,697,205	16,011,149	16,331,372	16,658,000	16,991,160
North Camp	2,916,695	2,975,029	3,034,529	3,095,220	3,157,124	3,220,267
South Camp	2,345,305	2,392,211	2,440,055	2,488,856	2,538,634	2,589,406
Commercial Vehicle Enforce Unit	164,810	168,106	171,468	174,898	178,396	181,964
Total Road Maintenance	26,692,606	27,226,458	27,770,987	28,326,407	28,892,935	29,470,794
Parks & Recreation	7,948,290	8,107,256	8,269,401	8,434,789	8,603,485	8,775,554
LSU Extension Service	78,800	80,376	81,984	83,623	85,296	87,002
Total Expenditures	145,572,985	148,484,445	151,454,134	154,483,216	157,572,881	160,724,338
Net Change	(29,284,015)	(28,883,283)	(27,818,022)	(26,176,625)	(22,659,318)	(20,332,451)
Fund Balance at Beginning of Year	238,640,624	209,356,609	180,473,326	152,655,304	126,478,679	103,819,361
Fund Balance at End of Year	209,356,609	180,473,326	152,655,304	126,478,679	103,819,361	83,486,911



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Budget Preparation And Review Process

Budget Adoption

The Parish Administrator is responsible for the development and submission of the proposed annual operating and capital improvement budgets. The development process is initiated through the efforts of a Budget Team consisting of the Parish's administrative and financial staff as well as operating department directors and representatives of the independent agencies funded in the Parish budget. Each department and agency prepare a budget request, which is reviewed by the entire Budget Team. Capital project priorities are determined based upon the needs of the entire Parish. When the Budget Team completes its development process, the final proposed budget document is assembled for submission to the Parish Commission. The Home Rule Charter requires the proposed budget to be submitted by November 1st and the finalized budget to be adopted by December 27th.

The Commission calls for a public hearing to obtain taxpayer comments on the proposed budget prior to beginning a formal review. After the public hearing, a special meeting is scheduled for review and adoption of the budget. The proposed budget is available for public viewing at the downtown branch of the Shreve Memorial Library. The budget is also posted on our website at <http://www.caddo.gov/>

The budget ordinance is structured such that revenues are budgeted by source, and appropriations are budgeted by department (function) or program expenditures. The Home Rule Charter provides that expenditures may not legally exceed appropriations on a functional (departmental or program) basis. Expenditures approved on a functional level are detailed by object account by the Parish Administrator and Director of Finance.

Budget Amendments

The Parish Administrator may present a supplemental budget for appropriation of any excess revenues over those estimated in the original budget. The Commission, by ordinance, may make supplemental appropriations for the year.

Revisions to the budget as enacted at the department (function) or program level require Commission action. Revisions at the object level can be approved by the Parish Administrator without seeking approval from the Commission.

No appropriation for debt service may be reduced or transferred and no appropriation may be reduced below any amount required by law.

Lapse of Appropriations

Every appropriation, except appropriations for capital expenditures, shall lapse at the close of the fiscal year to the extent that it has not been expended or encumbered. An appropriation for a capital expenditure shall continue in force until the purpose for which it was made has been accomplished or abandoned; the purpose of any such appropriation shall be deemed abandoned if three (3) years pass without any disbursement from or encumbrance of the appropriation.

Budgetary Basis

Budgets for all governmental funds are prepared on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when measurable and available, and expenditures are recognized when the related fund liability is incurred.

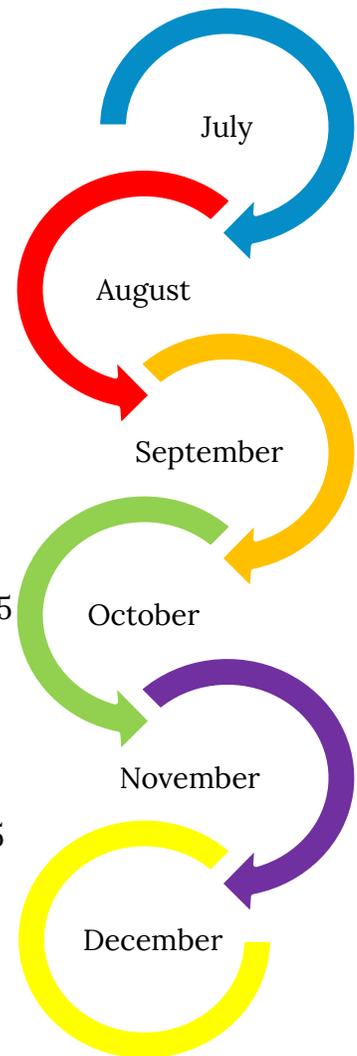
Budgets for the internal service funds are prepared on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when obligated to the Parish and expenses are recognized when a commitment is made.

All budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP).

Budget Calendar

The following timetable was utilized for development of this budget:

Departments and agencies completed comprehensive review of year-to-date status of 2026 budget	July 21, 2025
Budget Team convened to begin initial discussion of overall goals and priorities	August 15, 2025
Budget Team sets capital outlay priorities	August 15, 2025
Budget Team received and reviewed first draft of funding proposals	August 25, 2025
Submission deadline for final departmental and agency funding requests	August 25, 2025
Budget Team made final determination of proposed operating and capital budgets	September 12, 2025
Budget presented to Parish Commission at special meeting	October 30, 2025
Parish Commission holds Public Hearing on proposed budget	November 20, 2025
Parish Commission adopts final budget at special meeting	December 2, 2025



Financial Policies, Major Revenue Assumptions And Trends

The development of this budget is governed by various legal requirements contained in the Louisiana Local Government Budget Act and the Home Rule Charter for Caddo Parish. In addition, Parish management sets generalized budgetary policies and goals. Budgetary development practices recognize that a budget presents a forecast of future financial events and certain rational assumptions must be incorporated in order for the various components of the budget to be developed on a logical and consistent basis. The more significant of such concerns are detailed as follows:

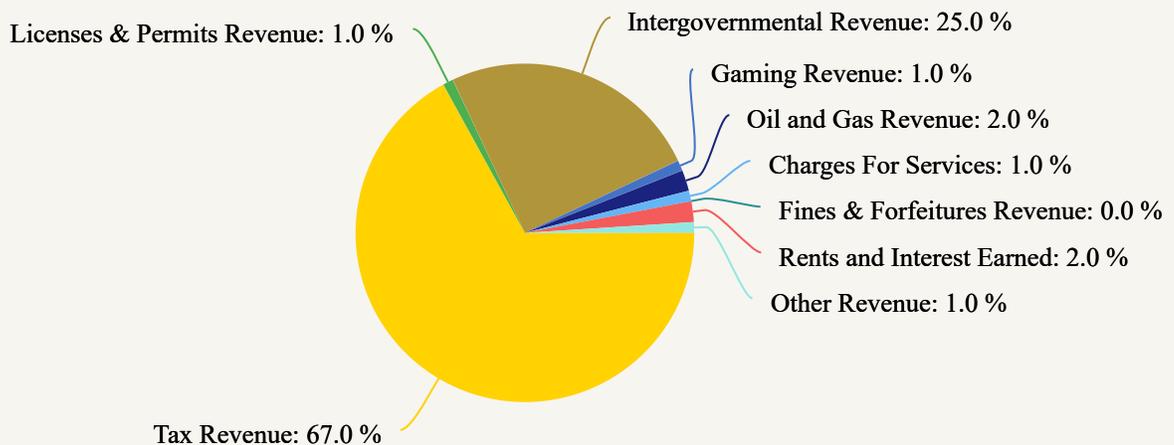
Balanced Budget

Louisiana law requires the Parish to adopt a balanced budget for the General Fund, as well as Special Revenue Funds and Capital Project Funds. In accordance with Louisiana law, the Parish's budget is considered balanced when expenditures do not exceed total available revenues and beginning fund balance. The Parish cannot report a deficit fund balance in those funds that are legally required to have an adopted budget.

Revenues

Revenues are estimated at conservative levels to guard against unanticipated economic downturns, an unexpected decrease in state revenues, or decreases in collection levels. The Department of Finance prepares revenue estimates for each fund. Many of the projections are developed from information derived from the various departments. The major sources of revenues for the Parish are taxes, intergovernmental revenues, oil and gas, and gaming.

Revenue by Sources - Governmental Funds



Ad Valorem Taxes

Ad Valorem Taxes represent the major source of funding for Caddo Parish. This is consistent with Louisiana statutes providing that parish governments may, with voter authorization, levy special property tax millages of up to ten mills for any purpose legally within their scope of jurisdiction. Caddo Parish levies a number of such special millages as detailed on page 216. All these levies are legally dedicated for a specific purpose as decided by the voters of Caddo Parish. This means that, by law, the Parish can only use the revenue derived from the millages for the specified purpose. Taxes are levied in accordance with the following schedule:

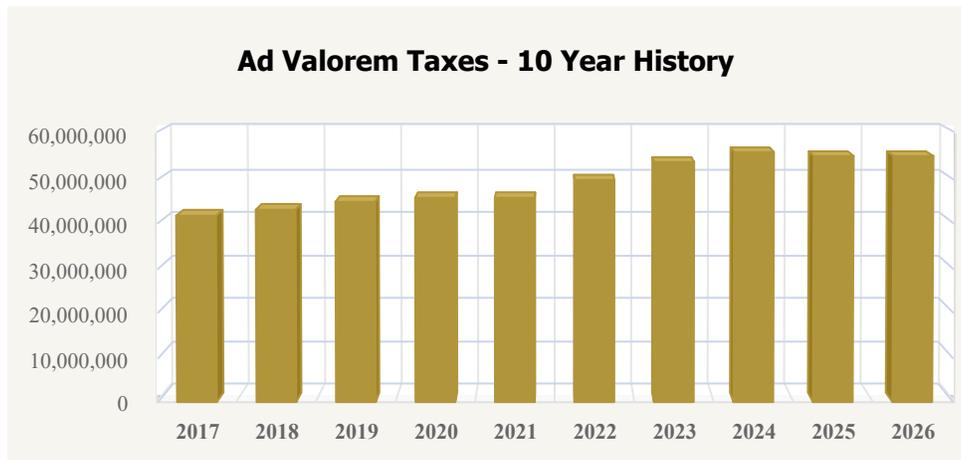
Assessment date:	January 1 (current year)
Levy date:	Not later than June 1
Tax bills mailed:	On or about November 25
Taxes due:	December 31
Penalties and interest added:	January 1 (subsequent year)
Lien date:	January 1 (subsequent year)
Tax sale:	On or about May 25 (subsequent year)

In 2026, ad valorem taxes are estimated to generate \$61.2 million or 53% of the Parish’s total revenues. Ad valorem taxes are included in the General Fund, certain Special Revenue Funds and the Debt Service Fund. The ad valorem revenue remained stagnant from 2017 to 2022 due to the lack of any significant oil and gas activity. The ad valorem revenue increased in 2024 due to increased oil and gas activity. The Parish expects to see an increase of approximately 5% in 2026 due to an overall increase in property tax assessment.

It has been the Parish’s policy to not roll-forward ad valorem taxes. Roll-forward is the process used to increase ad valorem revenue as a result of the reassessment of property values. Since the Parish usually does not roll-forward, increases in ad valorem taxes are the result of new properties being added to the tax rolls. However, the Commission voted to roll-forward tax millages during the year 2025; therefore, the Parish will see an additional increase of \$1 million in ad valorem taxes. In accordance with revenue recognition principles, it is the Parish’s policy to record ad valorem revenue as current revenue to the extent collected within 60 days after year-end.

The tax roll for the current year is not available by the budget submission date; therefore, the Parish’s policy is to require that a revenue estimate be prepared for the current year as well as the subsequent year. A projection for the 2026 taxable valuation was obtained from the Parish Assessor and was considered reliable based upon his extensive knowledge of year-to-date changes in assessment values. This estimate was utilized to project 2026 tax revenues. The taxable valuation for 2025 is projected to increase by 5% from the Assessor’s estimate for 2024, which increased 4% from the 2023 assessment.

An estimate of uncollectible taxes is based upon recent experience. This estimate includes subsequent reductions in the taxable valuations that are granted by the Louisiana Tax Commission. For 2026, the estimate for these items was 2.5%, the same as 2025 and 2024. The Parish decreased the estimate of uncollectible taxes by 1% in 2023.

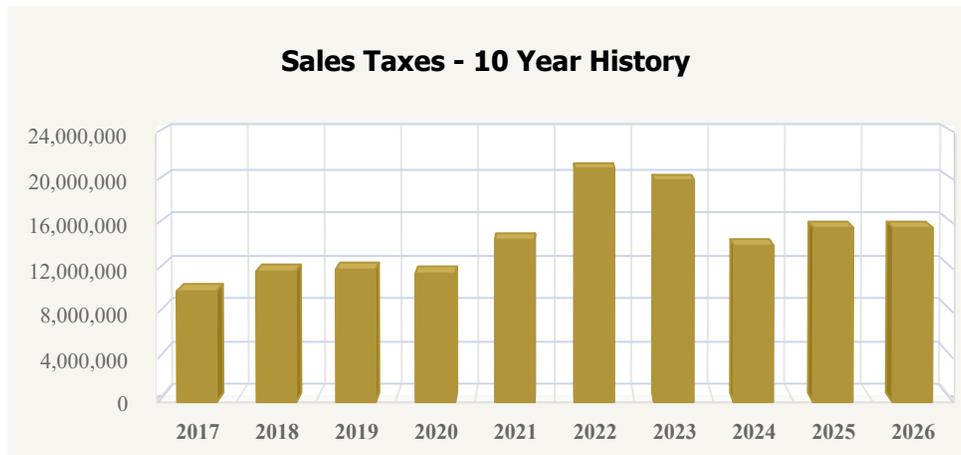


Sales Taxes

It is the Parish’s policy to calculate conservative estimates for sales tax revenue given the volatile nature of this economically sensitive revenue source. Sales taxes are levied outside of the cities of Shreveport and Vivian. Revenue from this source is extremely difficult to project since these tax collections are heavily influenced by the level of commercial construction and equipment acquisitions. Consumer retail sales take place primarily within the City of Shreveport. In addition, annexations by either Shreveport or Vivian have the effect of reducing the tax base for the Parish levies.

Sales taxes represent approximately 14% of the Parish’s total revenues for 2026. Sales taxes are included in the Solid Waste Disposal Fund and the Public Works Fund. Sales tax revenue has varied widely since 2015 with significant upswings and downswings. This demonstrates the volatility of sales tax revenue and substantiates the Parish’s position to budget conservatively for sales taxes.

Oil and gas production is anticipated to remain stable in 2026, accordingly, the Parish is projecting a small increase for 2026 from the estimated 2025 sales tax collections.



Intergovernmental Revenues

Intergovernmental Revenues represent approximately 25% of total revenues for 2026. Intergovernmental revenues are traditionally received primarily from the State of Louisiana and include state revenue sharing, state severance taxes, state transportation funds, state shared royalties and state grants. The majority of the intergovernmental revenues are included in the Special Revenue Funds.

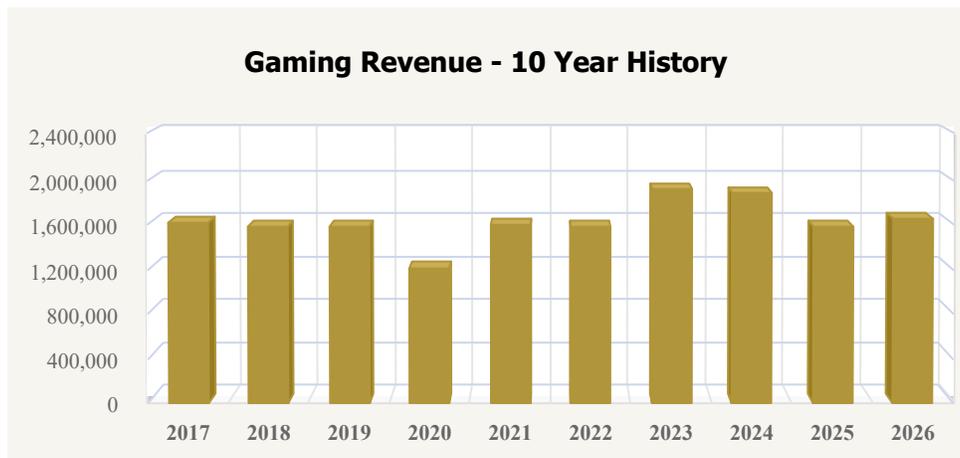
Intergovernmental Revenues can vary widely from year to year given the nature of state grants received for the year. The 2026 budget has been prepared anticipating a minimal increase in State funds due to an increase in grant awards. Since the State operates on a July 1 through June 30 fiscal year, revenue estimates for the first half of 2026 are relatively certain. Revenues for the remainder of 2026 are projected at the same level until more information is received from the State.

Gaming Revenues

Gaming revenues represent approximately 1.4% of total revenue for 2026. Gaming revenues consist of a share of the proceeds from two riverboat casinos, video poker machines operated within the unincorporated areas of the Parish and sports wagering revenue. Gaming revenues are included primarily in the Riverboat Fund with a small percentage, consisting of video poker revenues, in the Economic Development Fund and sports wagering revenue in the General Fund.

The Parish has experienced a significant decline in gaming revenue since the inception of gaming in Caddo Parish as a result of increased competition from other gaming outlets and a decrease in tourism. Gaming revenues reached a high of \$2.5 million with Riverboat Casino revenues only. The Parish now budgets \$1.65 million in gaming revenues. This source of revenue is highly vulnerable given that the total revenue depends primarily on total revenues earned by the casinos. The other revenue sources are video poker and sports wagering.

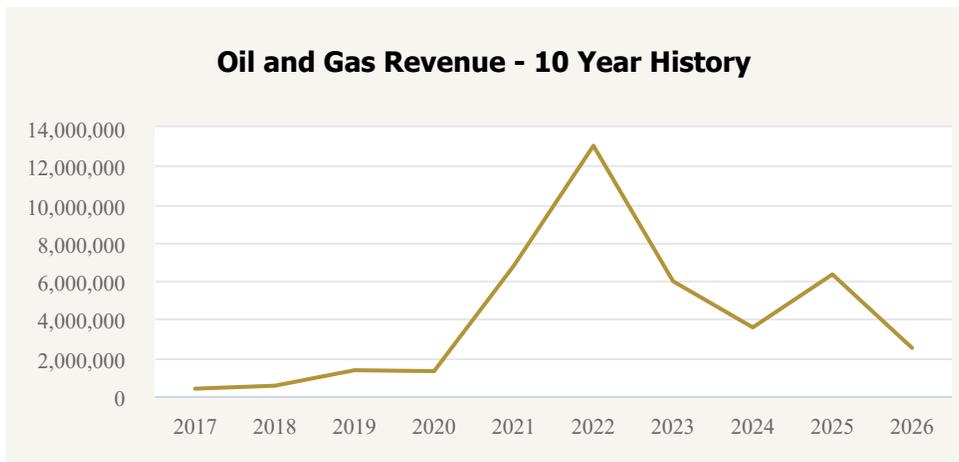
Gaming receipts vary monthly and revenue budgets are calculated based upon the trend established during the previous twelve months. The Parish's policy is to only use gaming revenues for non-recurring expenses such as capital projects and various appropriations for non-governmental organizations.



Oil and Gas

The oil and gas revenue source is a huge financial gain for the Parish but has declined substantially since the Parish began receiving these revenues. The Parish established the Oil and Gas Fund to set aside the oil and gas revenue to use for worthy community investment projects and capital purchases. These monies are not used for routine, operational expenditures.

The Parish has conservatively estimated \$2,500,000 in oil and gas revenue for 2026. This is an increase over the 2025 budget since oil and gas production is expected to remain steady. In 2025, the Parish received significantly more than budgeted. While the price of gas has not increased, the volume of gas collected and sold has increased. This revenue primarily results from royalties earned through the production of natural gas from the leased property.



One-Time Revenues

The Parish will limit the use of one-time revenues which cannot be relied on in future budget periods to non-recurring expenditures. One-time revenues are mainly from non-recurring grants but may come from other areas. The majority of one-time revenues are accounted for in the General Fund; however, a few other departments, such as Animal Services and Parks and Recreation have received one-time revenues.

Operational Expenditures

The Parish will maintain a level of expenditures that will provide for the well-being and safety of the residents of the community. All expenditures made shall be for a public purpose, and no expenditures will be made which are prohibited by administrative directives, local ordinances, or state and federal statutes. The Parish will comply with the Public Bid Law in the procurement of goods and services. It is a general policy to only budget 97% of revenues for operational expenditures. Fund balance reserves can be used to fund capital expenditures.

Capital Expenditures

The Parish maintains a five-year capital improvement program that is updated annually. Substantially all capital improvements are made in accordance with the plan.

The Parish issued \$30 million in bonds from 2007 to 2009 to cover capital expenditures. The Parish issued \$10 million in limited tax revenue bonds in 2020 to fund \$5,380,000 in capital projects in 2020 and \$3,963,500 in capital projects in 2021. In 2023, capital projects were funded with the balance of the limited tax revenue bonds and revenue replacement from the American Rescue Plan. In 2024, capital projects were funded with fund balances and oil and gas revenues. In 2025 and 2026, fund balances, oil and gas revenue and bonds were used to finance the capital projects.

The Parish issued bonds in 2023 to build a new center at Walter B Jacobs Nature Park.

The Parish maintains all its physical assets at an adequate level to protect the Parish's capital investment and minimize future maintenance and replacement costs. Maintenance and replacement costs are generally budgeted from current revenues where possible.

Fund Balances

Appropriate fund balance levels vary widely among individual funds. The primary consideration is the fund revenue structure. Long-range plans and anticipated requirements for new services or capital expenditures are also important. Fund balances will be used to fund non-recurring, one-time expenditures.

It is a general policy to maintain a fund balance of 25% in those funds that rely heavily upon ad valorem tax revenues. A fund balance of 10% is considered adequate for funds with sales taxes or other revenue sources that are collected evenly during the year. The Parish Commission has established a policy to maintain a fund balance of \$1,000,000 for the General Fund. The 2026 projected fund balance for the General Fund is over \$23 million which far exceeds the level established by Parish policy.

Cash Management and Investments

All Parish cash is invested daily through an investment account at the fiscal agent bank. The Parish also invests idle funds on a short-term basis through the Louisiana Asset Management Pool (LAMP). This pool consists of short-term U.S. Treasury and Agency securities and is required to maintain an average maturity of 90 days or less. LAMP deposits are credited with interest on a daily basis. In addition, the Parish purchases U.S. Treasury and Agency securities, requiring delivery of these securities prior to payment. Maturities of such investments are matched to cash flow needs and rarely exceed one year. Interest earned on investments is allocated monthly to the individual funds based on balances maintained.

Debt Service

The Parish will keep the level of indebtedness within available resources and debt limitations established by state law. In this regard, the Parish acts very conservatively and has issued very little debt. Prior to the issuance of debt, an extensive evaluation of debt capacity will be conducted based on current financial capacity, projected future capacity, statutory and constitutional limitations, and bond covenants. It is the policy of the Parish to not issue debt to finance current operations. The balance of the Parish's long-term debt is relatively

low in comparison to other entities of its size. Outstanding debt issues are detailed on page 219. State law allows a maximum debt limit equal to 35% of the total assessed valuation for the Parish. At December 31, 2025 the total bonded debt of \$25,655,000 will represent approximately 2.94% of the debt ceiling of \$873,130,479

Principal and interest on long-term debt are serviced by a special ad valorem tax millage, which the state constitution requires to be levied at a rate sufficient to fund these obligations. This millage is adjusted annually for changes in debt service requirements. The amount of ad valorem taxes that must be levied to service this debt has declined from 6 mills to 1.5 mills. The Debt Service millage rate remained at 1.5 mills for 2025. This rate may be reduced as the outstanding balance is lowered through principal maturities. It is the Parish's policy to hold a minimum of one year's debt service in reserve. The Parish's goal is to maintain this levy and have sufficient funds on hand to meet the last year's debt service requirement.

Budgetary Controls

The Parish maintains a system of budgetary controls, the objective of which is to ensure compliance with the annual appropriated budget. Activities of the General Fund, certain Special Revenue Funds, the Debt Service Fund and Internal Service Funds are included in the annual appropriated budget. Project-length budgets are adopted for the Capital Projects Funds. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is on a functional basis.

The Parish also maintains an encumbrance accounting system as a method of accomplishing budgetary control. Purchase orders which would result in the material overrun of a departmental budget are rejected by the accounting system and are not processed until additional funding is available. Monthly budget reports are prepared for management's use in monitoring and control of the approved budget.

Risk Management

The Parish maintains limited risk management programs for general liability and workers' compensation. As part of this plan, workers are trained in accident prevention and hazard avoidance techniques. Third-party coverage is maintained for general liability claims above \$150,000. The limit of coverage on the general liability policy is \$1,000,000 per occurrence and \$3,000,000 in the aggregate. The excess liability policy contains an additional aggregate limit of \$1,000,000 for general liability claims. Stop-loss coverage is maintained for workers' compensation cases above \$500,000.

In addition to the revenues collected in the General Insurance Fund, resources are provided from the General Fund for payment of potential claims. Settlements have not exceeded insurance coverage for each of the past three fiscal years, and there have been no reductions in insurance coverage.

Pension Plans

Parish employees must select one of the following retirement plans to contribute to:

PERS

Substantially all Parish employees are members of the cost-sharing, multiple-employer public employee statewide plan administered by the Parochial Employees' Retirement System (PERS) of Louisiana. All classified Parish employees who work at least 28 hours per week and are under 60 years of age are required to become members of the plan on the date of employment. Employee payroll deductions are 9.5% of gross pay, which is matched by the Parish at a rate of 11% of gross wages. The Parish rate remained at 11% in 2026. The employer and employee contribution obligations are established and may be amended by Louisiana State Statute. All deducted and matched funds are remitted to the retirement system. Retirement benefits are administered by the statewide plan and are not guaranteed by the Parish.

CPERS

Twenty-two unclassified Parish employees are covered by the Caddo Parish Employees Retirement System (CPERS), a deferred compensation plan administered by a third-party administrator. CPERS is a tax qualified plan under Section 401(a) of the Internal Revenue Code and all contributions by or on behalf of employees are tax deferred until time of withdrawal. The CPERS plan document specifies plan provisions, including the employee and employer contribution rates for those qualified personnel who elect to participate. Each member must select a percentage between 5% and 9.5% to contribute to CPERS with the Parish's contribution allocated on a pro-rata basis up to the amount that would otherwise be contributed for PERS which is a maximum of 11% for 2026.

Financial Reporting

The Home Rule Charter requires the Parish to provide for an annual independent audit of all accounts and financial transactions of the Parish. The Parish produces annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP).

The Annual Comprehensive Financial Report (ACFR) for the Parish shows the status of the Parish's finances on the basis of GAAP. In most cases this conforms to the way in which the Parish prepares the budget. Exceptions are as follows:

- > Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expensed when paid (Budget).
- > Depreciation expense is recorded on a GAAP basis only.
- > The ACFR shows fund expenses and revenues on a GAAP basis.
- > Gains and losses on the disposal of fixed assets are recorded on GAAP basis only.

Financial Policy Summary

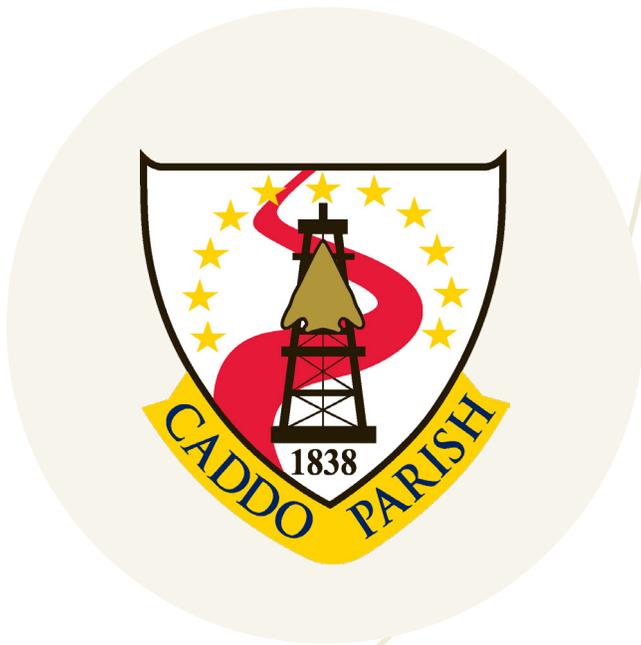
The Parish of Caddo maintains and regularly reviews a comprehensive set of Financial Policies to govern the overall financial management and health of the Parish.

Policy areas include:

- > Reserves
- > Revenue
- > Budgeting
- > Capital Asset Management
- > Debt Issuance and Management
- > Investments
- > Financial Reporting
- > Accounting

Several of the Financial Policies have a direct impact on the construction of the budget:

- > **Balanced Budget:** The Parish of Caddo maintains a balanced budget that does not use long-term debt to fund short-term or operational expenses.
- > **Operating Reserves:** The Parish of Caddo strives to maintain a fund balance equal to 100% of budgeted annual operating expenses, excluding debt and transfers.
- > **Liquidity:** The Parish of Caddo maintains available cash on hand to cover expenses in those months that expenses outpace revenues. The majority of the Parish's revenues are received January through March in property taxes.
- > **Revenues:** The Parish of Caddo estimates revenues conservatively and does not use one-time or unpredictable revenues to fund ongoing expenses.
- > **Maintenance:** The Parish of Caddo protects its investment in capital assets by budgeting for their adequate maintenance as priority.
- > **Debt:** The Parish of Caddo will not issue debt unless it can pay the debt service and still meet its other obligations from current revenues.



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Fund Structure

The financial transactions of the Parish are budgeted and recorded in individual funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. The fund structure of the Parish conforms to generally accepted accounting principles (GAAP) as applicable to governmental units. The various funds are described by type in the individual fund sections within this budget document. The following funds are included in this budget:

General Fund

The General Fund is the general operating fund for the Parish and is used to account for operations traditionally associated with a Parish which are not required to be accounted for in another fund. This fund is used to account for the activities of elected officials, general administrations, finance, criminal justice, planning and elections.

Special Revenue Funds

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

Special Revenue Funds contained in the budget are:

- > Public Works Fund
- > Building Maintenance Fund
- > Detention Facilities Fund
- > Parks and Recreation Fund
- > Solid Waste Disposal Fund
- > Juvenile Justice Fund
- > Health Tax Fund
- > Biomedical Fund
- > Riverboat Fund
- > Criminal Justice Fund
- > Head Start Fund
- > Oil and Gas Fund
- > Opioid Settlement Fund
- > Economic Development Fund

- > Economic Development District Trust Fund
- > Law Officers Witness Fund
- > Housing Choice Voucher Fund
- > American Rescue Plan Act Fund
- > E. Edward Jones Housing Trust Fund
- > Reserve Trust Fund

Debt Service Fund

Debt Service Funds account for the accumulation of resources for, and the payment of, general governmental long-term debt principal and interest. These funds are funded principally from property taxes.

Capital Projects Funds

The Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital facilities/infrastructure. The annual Capital Improvement Program is published in a separate document and more fully details the funds' activities.

Capital Project Funds contained in the budget are:

- > Capital Outlay Fund
- > Capital Improvement Fund I
- > Capital Improvement Fund II
- > Capital Improvement Fund III

Internal Service Funds

Internal Service Funds are used to account for the cost of goods or services provided by one department to other departments.

The Internal Service Funds contained in this budget are:

- > Group Insurance Fund
- > General Insurance Fund

Fund Summary

The information presented in the previous sections is summarized below in a table format. Also included is an indication of which funds are considered to be major funds, which are those that comprise at least 10% of the total appropriated budget. All other listed funds are classified as non-major funds. All of these listed funds are included in the Parish's audited financials and have 2026 budgets included in this document.

	Major Fund in 2024	Non-Major Fund in 2024	Included in 2026 Budget	Included in 2024 ACFR
Governmental Funds				
General Fund	✓		✓	✓
Special Revenue Funds				
Public Works	✓		✓	✓
Building Maintenance		✓	✓	✓
Detention Facilities	✓		✓	✓
Parks and Recreation		✓	✓	✓
Solid Waste Disposal	✓		✓	✓
Juvenile Justice		✓	✓	✓
Health Tax		✓	✓	✓
Biomedical	✓		✓	✓
Riverboat		✓	✓	✓
Criminal Justice	✓		✓	✓
Head Start	✓		✓	✓
Oil and Gas		✓	✓	✓
Opioid Settlement			✓	✓
Economic Development		✓	✓	✓
Econ Develop District Trust			✓	✓
Law Officers Witness		✓	✓	✓
Housing Choice Voucher		✓	✓	✓
American Rescue Plan	✓		✓	✓
E. Edward Jones Housing Trust		✓	✓	✓
Reserve Trust*	✓		✓	✓
Capital Project Funds				
Capital Outlay	✓		✓	✓
Capital Improvement I		✓	✓	✓
Capital Improvement II		✓	✓	✓
Capital Improvement III		✓	✓	✓
Debt Service Fund				
Debt Service		✓		
Internal Service Funds				
Group Insurance		✓	✓	✓
General Insurance		✓	✓	✓
Fiduciary Funds				
Criminal Court	n/a	n/a		✓
Jury	n/a	n/a		✓

*Included in General Fund in the ACFR

Department – Fund Relationship

The following table shows which departments are represented within each budgeted fund for the fiscal year 2026.

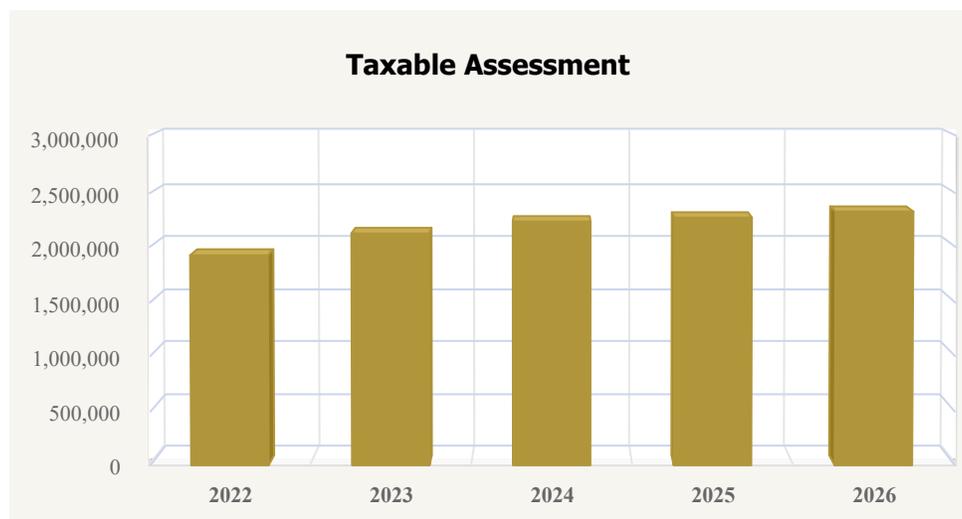
	Commission Office	Administration	Finance	Human Resources	Communications	Information Systems	Public Works	Facilities & Maintenance	Animal Services	Juvenile Services
Governmental Funds										
General Fund	✓	✓	✓	✓	✓	✓		✓		
Capital Project Funds		✓	✓			✓	✓	✓	✓	✓
Special Revenue Funds										
Public Works							✓			
Building Maintenance			✓					✓		
Detention Facilities			✓					✓		
Parks and Recreation			✓							
Solid Waste Disposal							✓			
Juvenile Justice			✓					✓		✓
Health Tax			✓					✓	✓	
Biomedical		✓								
Riverboat		✓	✓							
Criminal Justice		✓								
Head Start			✓							
Oil and Gas		✓	✓							
Opioid Settlement		✓								
Economic Development		✓								
Econ Develop District Trust		✓								
Law Officers Witness		✓								
Housing Choice Voucher			✓							
American Rescue Plan		✓	✓							
E. Edward Jones Housing Trust		✓								
Reserve Trust		✓								
Debt Service Fund										
Debt Service			✓							
Internal Service Funds										
Group Insurance				✓						
General Insurance		✓	✓							

Taxable Assessment 2022 - 2026

Geographical Component	Actual per Assessment Roll			Projected	
	2022	2023	2024	2025	2026
Exempt Municipalities:					
Shreveport	1,343,682,844	1,418,252,003	1,512,602,768	1,542,854,823	1,573,711,920
Vivian	12,070,009	12,946,835	13,377,512	13,645,062	13,917,963
Bossier City	5,272,961	5,740,141	5,909,032	6,027,213	6,147,757
	1,361,025,814	1,436,938,979	1,531,889,312	1,562,527,098	1,593,777,640
Remainder of Parish	575,034,503	683,215,263	704,544,027	725,680,348	740,193,955
Total	1,936,060,317	2,120,154,242	2,236,433,339	2,288,207,446	2,333,971,595

Growth Projection

	2026	2026
Shreveport	1.50%	1.50%
Vivian	1.50%	1.50%
Bossier City	0.55%	0.55%
Remainder of Parish	2.00%	2.00%
Total Assessment	1.70%	1.70%



Schedule of Millage Rates 2022 - 2026

Millage Purpose	Authorized Through	Millage Rate				
		2021	2022	2024	2025	Proposed 2026
General Fund:						
Exempt Municipalities	Continuous	3.06	3.06	2.94	3.06	3.06
Remainder of Parish	Continuous	6.13	6.13	5.89	6.13	6.13
Public Works:						
Road and Bridge	2033	2.7	2.7	2.7	2.7	2.7
Solid Waste Disposal	2033	-	-	-	-	-
Drainage	2033	0.93	0.93	0.93	0.93	0.93
		3.63	3.63	3.63	3.63	3.63
Public Facilities:						
Road and Bridge	2028	-	-	-	-	-
Solid Waste Disposal	2028	-	-	-	-	-
Drainage	2028	-	-	-	-	-
Parks and Recreation	2028	0.84	0.84	0.8	0.84	0.84
		0.84	0.84	0.8	0.84	0.84
Courthouse Maintenance	2031	2.72	2.72	2.59	2.72	2.72
Detention Facilities	2033	5.06	5.06	5.09	5.1	5.1
Juvenile Court	2031	1.97	1.97	1.88	1.97	1.97
Public Health	2033	1.17	1.17	1.14	1.18	1.18
	2030	0.78	0.78	0.79	0.78	0.78
		1.95	1.95	1.93	1.96	1.96
Biomedical Center	2032	1.66	1.66	1.62	1.68	1.68
Criminal Justice System	2033	3.36	3.36	3.4	3.41	3.41
	2032	0.07	0.07	0.06	0.07	0.07
		3.43	3.43	3.46	3.48	3.48
Debt Service	Bond Term	1.5	1.5	1.5	1.5	1.5
Total - Exempt Municipalities		25.82	25.82	25.44	25.94	25.94
Total Remainder of Parish		28.89	28.89	28.39	29.01	29.01

* Reflecting adjustment per revaluation of 2024 Assessment Roll.

Ad Valorem Revenue Projection 2025 (Current Year)

Millage	Gross Revenue	Estimated Uncollectible Taxes 2.50%	Payments In Lieu of Taxes	Estimated Prior Year Taxes	Net Revenue	Retirement Contrib from Taxes 2.96%
General Fund:						
Exempt Municipalities	\$4,804,670	\$(120,120)	\$41,519	\$44,863	\$4,770,932	\$142,210
Remainder of Parish	4,362,040	(109,050)	-	21,112	4,274,102	129,110
	9,166,710	(229,170)	41,519	65,975	9,045,034	271,320
Public Works:						
Road and Bridge	6,160,700	(154,020)	-	75,010	6,081,690	182,350
Solid Waste Disposal	-	-	-	2,093	2,093	-
Drainage	2,122,020	(53,050)	-	17,596	2,086,566	62,810
	8,282,720	(207,070)	-	94,699	8,170,349	245,160
Public Facilities:						
Road and Bridge	-	-	-	-	-	-
Solid Waste Disposal	-	-	-	-	-	-
Drainage	-	-	-	-	-	-
Parks and Recreation	1,916,660	(47,920)	-	12,269	1,881,009	56,730
	1,916,660	(47,920)	-	12,269	1,881,009	56,730
Building Maintenance	6,206,340	(155,160)	-	38,084	6,089,264	183,700
Detention Facilities	11,636,890	(290,920)	-	85,597	11,431,567	344,440
Juvenile Justice	4,495,030	(112,380)	-	28,221	4,410,871	133,050
Public Health:						
Original	2,692,460	(67,310)	-	17,893	2,643,043	79,690
Supplemental	1,779,760	(44,490)	-	12,957	1,748,227	52,680
	4,472,220	(111,800)	-	30,850	4,391,270	132,370
Biomedical Center	3,833,330	(95,830)	-	27,112	3,764,612	113,460
Criminal Justice	7,940,460	(198,510)	-	25,879	7,767,829	235,030
Debt Service	3,422,610	(85,570)	-	24,247	3,361,287	101,310
Total	\$61,372,970	\$(1,534,330)	\$41,519	\$432,933	\$60,313,092	\$1,816,570

Ad Valorem Revenue Projection 2026 (Budget Year)

Millage	Gross Revenue	Estimated Uncollectible Taxes 2.50%	Payments In Lieu of Taxes	Estimated Prior Year Taxes	Net Revenue	Retirement Contrib from Taxes 2.96%
General Fund:						
Exempt Municipalities	\$4,876,560	\$(121,910)	\$29,881	\$33,647	\$4,818,178	\$144,350
Remainder of Parish	4,449,280	\$(111,230)	-	15,834	4,353,884	131,700
	9,325,840	(233,140)	29,881	49,481	9,172,062	276,050
Public Works:						
Road and Bridge	6,262,570	(156,560)	-	56,258	6,162,268	185,370
Solid Waste Disposal	-	-	-	1,570	1,570	-
Drainage	2,157,110	(53,930)	-	13,197	2,116,377	63,850
	8,419,680	(210,490)	-	71,025	8,280,215	249,220
Public Facilities:						
Road and Bridge	-	-	-	-	-	-
Solid Waste Disposal	-	-	-	-	-	-
Drainage	-	-	-	-	-	-
Parks and Recreation	1,948,350	(48,710)	-	9,202	1,908,842	57,670
	1,948,350	(48,710)	-	9,202	1,908,842	57,670
Building Maintenance	6,308,960	(157,720)	-	28,563	6,179,803	186,750
Detention Facilities	11,829,300	(295,730)	-	64,198	11,597,768	350,150
Juvenile Justice	4,569,360	(114,230)	-	21,166	4,476,296	135,250
Public Health:						
Original	2,736,970	(68,420)	-	13,420	2,681,970	81,010
Supplemental	1,809,190	(45,230)	-	9,718	1,773,678	53,550
	4,546,160	(113,650)	-	23,138	4,455,648	134,580
Biomedical Center	3,896,710	(97,420)	-	20,334	3,819,624	115,340
Criminal Justice	8,071,760	(201,790)	-	19,409	7,889,379	238,920
Debt Service	3,479,200	(86,980)	-	18,185	3,410,405	102,980
Total	\$62,395,320	\$(1,559,860)	\$29,881	\$324,701	\$61,190,042	\$1,846,890

Debt Insurance and Management

The Parish’s main priorities with regard to issuing debt are:

- > Maintaining a sound financial position. This means that long-term tax-exempt debt will only be utilized to provide resources to finance needed capital improvements. Simultaneously, the Parish will accumulate adequate resources to repay the debt.
- > To maintain the Parish’s credit rating through strong financial administration.
- > Complying with all applicable federal and state laws, rules and regulations related to the issuance of debt.

The Parish acknowledges that failure to meet the demands of growth may inhibit its continued economic viability, but also realizes that excess outstanding debt may have detrimental effects on the ability of the to meet its continuing operational needs. Issuing debt commits the Parish’s revenues several years into the future, and may limit its flexibility to respond to changing service priorities, revenue inflows, or cost structures. Adherence to the Debt Management Policy helps ensure that the Parish issues and manages its debt prudently in order to maintain a sound financial position and protect its credit rating.

Credit ratings are the rating agencies’ assessment of the Parish’s ability and willingness to repay debt on a timely basis. Credit ratings are an important indicator in the credit markets and can influence interest rates a borrower must pay. Each of the rating agencies believes that debt management is a positive factor in evaluating issuers and assigning credit ratings.

The Parish of Caddo’s adherence to federal and state laws, rules and regulations, as well as its strong financial policies and procedures, made it possible to obtain a triple-A rating from Standard & Poor’s (AAA), the highest credit quality given by the rating agencies, and retained it from 2010 through 2021. In 2022, the Parish bond rating was lowered to AA+ as a result of population declines and general economic outlook in the area.

The Parish recognizes that there are advantages and disadvantages to both the pay-as-you-go method of financing purchases and to issuing debt. Parish of Caddo staff weighs out these factors each year during the update to the five-year Capital Improvement Plan. The matrix below outlines some of the main advantages and disadvantages taken into consideration during the planning process:

	PAY - AS - YOU - GO	DEBT FINANCING
ADVANTAGES	<ul style="list-style-type: none"> Greater budget transparency Interest savings can be put towards other Future funds are not tied up in servicing debt payments Avoid the risk of default 	<ul style="list-style-type: none"> Infrastructure is delivered Spreads costs over the useful life of the asset Increases capacity to invest Allocates costs to citizens who receive the benefits
DISADVANTAGES	<ul style="list-style-type: none"> Long wait time for new infrastructure Large projects may exhaust the entire budget for capital projects Inflation risk Allocates costs of project to citizens that may not benefit 	<ul style="list-style-type: none"> Potentially high borrowing rate/interest cost Debt payments limit future budget flexibility Generations forced to service debt requirements Additional tax levy may be required to repay debt

Computation Of Legal Debt Margin December 31, 2024

The Parish utilizes bonds to invest in its capital infrastructure and equipment needs. Bonds can be classified into two separate types. The first is the “Revenue” bond, which dedicates a portion of a revenue stream, such as sales or property taxes, for the purpose of repayment of the bond. The second type of bonding available to the Parish is the “General Obligation” bond commonly referred to as GO bonds. These bonds pledge the overall taxable value of all property within the Parish and require a vote by the people.

Under Louisiana law, the Parish’s outstanding general obligation debt shall not exceed 10% of the assessed valuation for bonded debt for any purpose and 35% of the total assessed value for all purposes. A total of approximately \$873,130,479 of additional bonded debt could be issued pursuant to the 35% limitation.

Calculation of the legal debt limit based on the audited data contained the Fiscal Year 2024 Annual Comprehensive Financial Report:

Total 2024 Assessed Value for Parish	\$2,576,738,341
	Refunding Bonds
Debt limit - 10% of assessed value for any one purpose:	\$257,673,834
Parish Debt plus interest applicable to Debt Limit:	28,727,940
Legal debt margin:	\$228,945,894

The Parish of Caddo’s current net debt applicable to the debt limit is 11.15%, leaving significant room for growth if the voters choose to approve future general obligation (GO) bonds. The Louisiana Constitution (RS 39:521) states that only debt approved by the majority of qualified voters voting in an election held for that purpose is subject to the debt limit calculation. Therefore, the Parish’s other long-term debt related to revenue bonds and capital leases are excluded from the debt limit calculation.

Debt service payments on the Parish’s GO bond debt are funded by a debt service millage rate of 1.50 in 2026.

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. The Debt Service Fund is funded by the proceeds of a special ad valorem tax dedicated for this purpose.



Statement of Bonded Debt December 31, 2025

Bond Issue	Principal Outstanding 12/31/2024	2025			Principal Outstanding 12/31/2025
		Additions (Reductions)	Principal Payments	Interest Payments	
GOB Refunding, May 2014	\$ 2,285,000	\$ -	\$ (735,000)	\$ 74,863	\$ 1,550,000
GOB Refunding, August 2015	2,910,000	-	(670,000)	128,750	2,240,000
GOB Refunding, June 2016	3,785,000	-	(710,000)	70,315	3,075,000
GOB Issue, March 2023	19,405,000	-	(615,000)	867,938	18,790,000
	\$ 28,385,000	\$ -	\$ (2,730,000)	\$ 1,141,866	\$ 25,655,000

GO Bonds issued in 2007, 2008 and 2009 and refunded in 2014, 2015, and 2016 were issued to fund major capital projects based on the Parish's 5-year capital improvement plan. The GO Bond issued in 2023 was issued to fund the Walter B. Jacobs Park upgrades and other capital projects.

The annual requirements to amortize the above issues are as follows:

Years ending December 31:	2015 Refunding		2016 Refunding		2017 Refunding	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 760,000	\$ 46,800	\$ 710,000	\$ 94,250	\$ 735,000	\$ 55,504
2027	\$ 790,000	\$ 15,800	\$ 745,000	\$ 57,875	\$ 755,000	\$ 40,231
2028	\$ -	\$ -	\$ 785,000	\$ 19,625	\$ 780,000	\$ 24,498
	\$ 1,550,000	\$ 62,600	\$ 2,240,000	\$ 171,750	\$ 2,270,000	\$ 120,233

Years ending December 31:	2024 Issue		TOTAL		GRAND TOTAL
	Principal	Interest	Principal	Interest	
2026	\$ 645,000	\$ 836,437	\$ 2,850,000	\$ 1,032,991	\$ 3,882,991
2027	\$ 680,000	\$ 803,312	\$ 2,970,000	\$ 917,218	\$ 3,887,218
2028	\$ 715,000	\$ 768,438	\$ 2,280,000	\$ 812,561	\$ 3,092,561
2029	\$ 755,000	\$ 731,688	\$ 755,000	\$ 731,688	\$ 1,486,688
2030	\$ 790,000	\$ 693,062	\$ 790,000	\$ 693,062	\$ 1,483,062
2031	\$ 830,000	\$ 652,563	\$ 830,000	\$ 652,563	\$ 1,482,563
2032	\$ 875,000	\$ 609,938	\$ 875,000	\$ 609,938	\$ 1,484,938
2033	\$ 915,000	\$ 565,187	\$ 915,000	\$ 565,187	\$ 1,480,187
2034	\$ 970,000	\$ 520,212	\$ 970,000	\$ 520,212	\$ 1,490,212
2035	\$ 1,030,000	\$ 474,663	\$ 1,030,000	\$ 474,663	\$ 1,504,663
2036	\$ 1,090,000	\$ 426,413	\$ 1,090,000	\$ 426,413	\$ 1,516,413
2037	\$ 1,155,000	\$ 375,362	\$ 1,155,000	\$ 375,362	\$ 1,530,362
2038	\$ 1,210,000	\$ 321,612	\$ 1,210,000	\$ 321,612	\$ 1,531,612
2039	\$ 1,285,000	\$ 267,609	\$ 1,285,000	\$ 267,609	\$ 1,552,609
2040	\$ 1,360,000	\$ 213,056	\$ 1,360,000	\$ 213,056	\$ 1,573,056
2041	\$ 1,420,000	\$ 155,718	\$ 1,420,000	\$ 155,718	\$ 1,575,718
2042	\$ 1,500,000	\$ 95,494	\$ 1,500,000	\$ 95,494	\$ 1,595,494
	\$ 17,225,000	\$ 8,510,764	\$ 23,285,000	\$ 8,865,347	\$ 32,150,347

Statement of Limited Tax Revenue Bonds December 31, 2025

Revenue bond debt finances projects secured by a specified revenue source faster than is possible utilizing a pay-as-you-go financing strategy. The Parish’s current revenue bond debt is funded by property tax revenues collected in several Special Revenue Funds.

Bond Issue	Principal	2025			Principal
	Outstanding 12/31/2024	Additions (Reductions)	Principal Payments	Interest Payments	Outstanding 12/31/2025
Limited Tax Revenue					
Bonds, Refunding 2019	\$ 2,350,000	\$ -	\$ (365,000)	\$ 47,252	\$ 1,985,000
Limited Tax Revenue Bonds, Series 2020	7,845,000	-	(380,000)	294,100	7,465,000
	\$ 10,195,000	\$ -	\$ (745,000)	\$ 341,352	\$ 9,450,000

In 2010, the Parish issued revenue bond series 2010 in the amount of \$6 M for upgrades at the Caddo Correctional Center. The remaining debt on this issuance was refunded (refinanced) in 2019. This refunding will save taxpayers approximately \$242,075 over the next 8 years. Principal and interest payments for this bond are paid out of the General Fund and the Detention Facilities Fund. This bond has an S&P rating of AAA.

The annual requirements to amortize the above issue is as follows:

Years ending December 31:	2019 Refunding	
	Principal	Interest
2026	370,000	39,240
2027	390,000	30,956
2028	400,000	22,345
2029	410,000	13,516
2030	415,000	4,524
	\$ 1,985,000	\$ 110,581

In 2020, the Parish issued revenue bond series 2020 in the amount of \$9.18 M for various capital projects throughout the Parish. Principal and interest payments for this bond are paid out of the various Special Revenue Funds. Bond principal and interest payments are allocated across funds based on use of bonds on capital projects. This bond has an S&P rating of AAA.

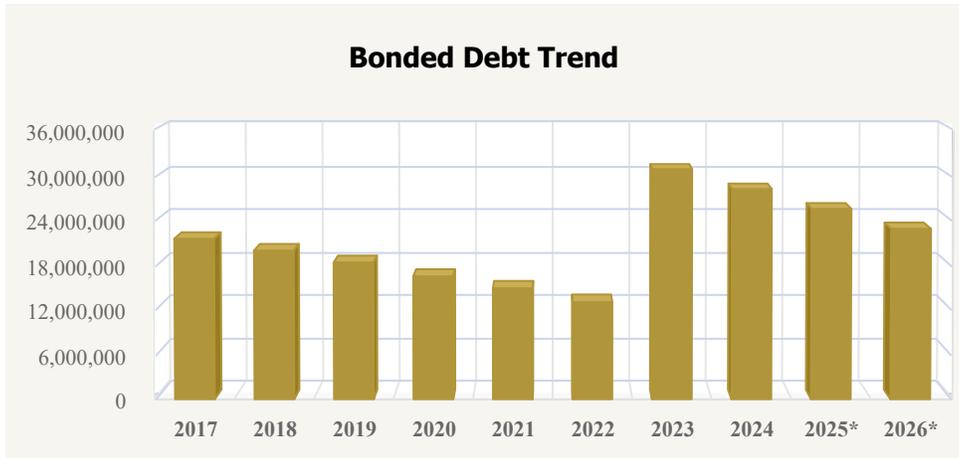
The annual requirements to amortize the above issue is as follows:

Years ending December 31:	2020 Series		TOTAL		GRAND TOTAL
	Principal	Interest	Principal	Interest	
2026	400,000	274,600	770,000	\$ 313,840	\$ 1,083,840
2027	420,000	254,100	810,000	\$ 285,056	\$ 1,095,056
2028	440,000	232,600	840,000	\$ 254,945	\$ 1,094,945
2029	460,000	210,100	870,000	\$ 223,616	\$ 1,093,616
2030	485,000	188,900	900,000	\$ 193,424	\$ 1,093,424
2031	505,000	169,100	505,000	\$ 169,100	\$ 674,100
2032	525,000	148,500	525,000	\$ 148,500	\$ 673,500
2033	545,000	127,100	545,000	\$ 127,100	\$ 672,100
2034	565,000	104,900	565,000	\$ 104,900	\$ 669,900
2035	585,000	84,825	585,000	\$ 84,825	\$ 669,825
2036	605,000	66,975	605,000	\$ 66,975	\$ 671,975
2037	625,000	48,525	625,000	\$ 48,525	\$ 673,525
2038	645,000	29,475	645,000	\$ 29,475	\$ 674,475
	\$ 6,805,000	\$ 1,939,700	\$ 8,790,000	\$ 2,050,281	\$ 10,840,281

Bonded Debt Per Capita December 31, 2017 through December 31, 2026

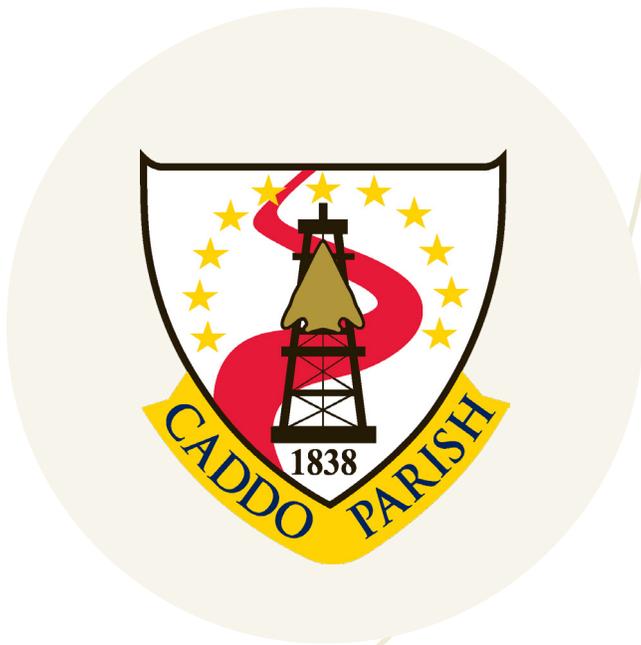
Year	Population	Bonded Debt Outstanding	
		Principal	Per Capita
2017	245,150	\$21,705,000	\$89
2018	241,173	\$20,085,000	\$83
2019	242,922	\$18,405,000	\$76
2020	236,335	\$16,660,000	\$70
2021	234,408	\$14,850,000	\$63
2022	230,130	\$12,965,000	\$56
2023	226,887	\$31,010,000	\$137
2024	225,668	\$28,385,000	\$126
2025*	225,668	\$25,655,000	\$114
2026*	225,668	\$22,805,000	\$101

* Estimated



Capital Improvement Budget





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Capital Outlay Fund

The Capital Outlay Fund budget is the Parish's financial plan of capital outlay and capital project expenditures.

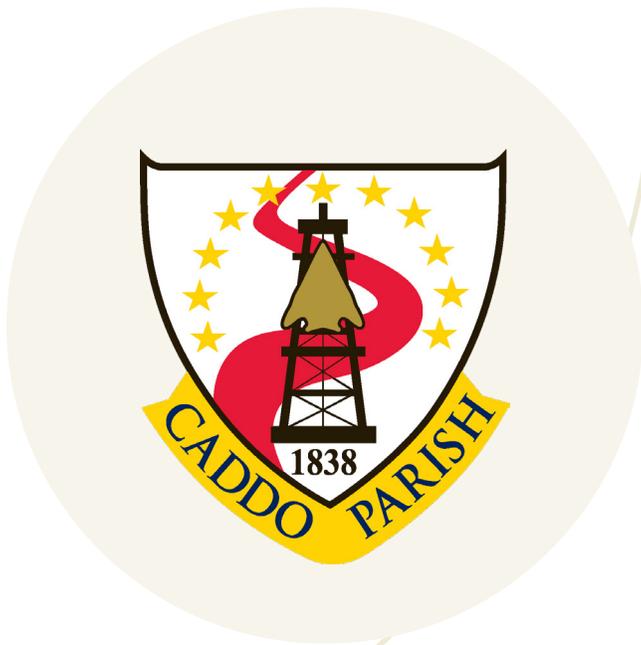
Capital expenditures are defined as follows:

- a) expenditure of \$5,000 or more for improvement at any one facility,
- b) results in the acquisition of an equipment item with a unit cost of greater than \$5,000,
- c) is a purchase of real property other than right-of-way,
- d) provides a new facility or an expansion of floor space at an existing facility, and
- e) is other than a routine repair or maintenance expenditure costing \$5,000 or less.

The capital portion of the budget is distinctive from the operating budget for several reasons. First, capital outlay reflects non-recurring capital improvements rather than ongoing expenses. Where possible, capital projects are funded from non-recurring funding sources such as debt proceeds and grants. We also fund capital projects with riverboat revenues. Public Works capital projects are mostly funded from the Public Works Fund.

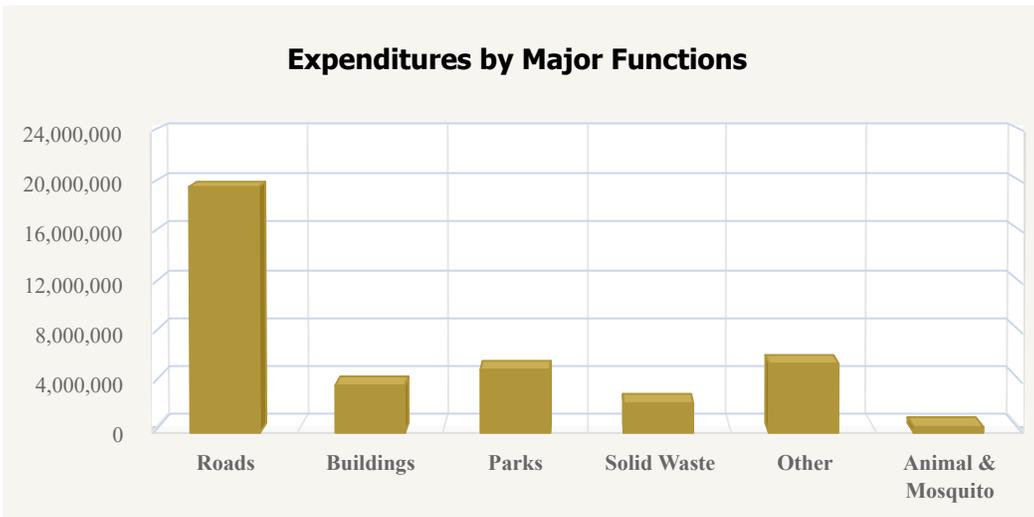
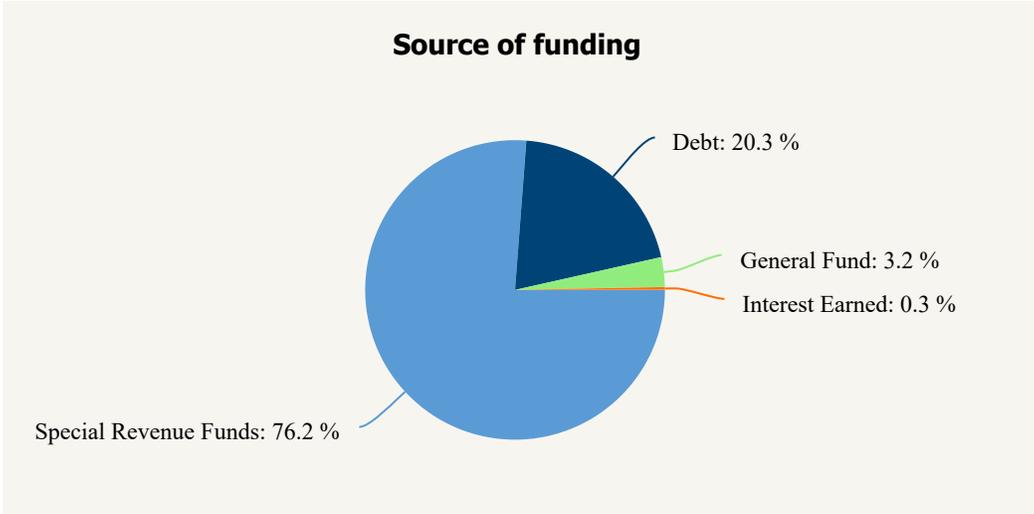
Determination of the need for a capital project rests primarily with each department. This need is expressed as a part of the department's capital plan. Projects are identified and discussed and given priority during the staff budget retreat. At this time the project list is revised to only list those projects that the entire staff, including the Administrator, believes should be funded with the current revenues available.

Every project that is approved by the Administrator is then presented to the Commission.



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Capital Outlay Fund



Budget Summary

Capital Expenditure Program

	2026 Proposed
2026 Capital Project Budget	
Administration	\$2,050,000
Animal Services and Moquito Control	491,000
District Attorney	150,000
Sheriff's Office	2,500,000
Facilities and Maintenance - Caddo Correctional Center	1,746,000
Facilities and Maintenance - Caddo Community Action Agency	65,000
Facilities and Maintenance - Coroner's Office	15,000
Facilities and Maintenance - Courthouse	1,164,000
Facilities and Maintenance - Forcht Wade	20,000
Facilities and Maintenance - Francis Bickham Building	10,000
Facilities and Maintenance - Highland Health Unit	285,000
Facilities and Maintenance - Juvenile Justice Building	516,500
Fund Administration	121,846
Information Systems	326,575
Juvenile Services - Probation	159,000
Parks and Recreation	5,112,000
Public Works - Drainage	4,657,000
Public Works - Fleet Services	185,000
Public Works - Road and Bridge	15,035,000
Public Works - Solid Waste	2,441,000
Total 2026 Capital Project Budget	37,049,921

CAPITAL OUTLAY FUND (490)

Detail Budget Worksheet

	Amount
Revenues	
3610 Interest Earned	\$121,846
Total Revenues	121,846
Expenditures	
120 Criminal Justice	
23 District Attorney	
4743 Other Equipment	
Software	\$150,000
Total District Attorney	150,000
24 Sheriff's Office	
4739 Building Renovations	
New Office Space	2,500,000
Total Sheriff's Office	2,500,000
Total Criminal Justice	2,650,000
122 Juvenile Services	
22 Probation Operations	
4740 Motor Vehicle Purchase	
Replace 3 Sedans with SUVs	135,000
4743 Other Equipment	
Body Cameras	12,000
Camera in Vehicles	12,000
Total Probation Operations	159,000
Total Juvenile Services	159,000
131 Administration	
4524 Feasibility Studies/Master Plan	
Feasibility Study/Master Plan	50,000
4739 Building Renovation	
SLB Investment	2,000,000
Total Administration	2,050,000
136 Information Systems	
4745 Computer Equipment Purchases	
Total Information Systems	326,575
Total Information Systems	326,575
161 Facility & Maintenance	
14 Highland Health Unit Complex	
4739 Building Renovation	
Rekey Building, Flooring	40,000
Upgrade Mixing Boxes to VAV's - Phase III	200,000
4740 Motor Vehicle Purchase	
Replace 1 Sedan with SUV	45,000

CAPITAL OUTLAY FUND (490)**Detail Budget Worksheet**

	Amount
Total Highland Health Unit Complex	285,000
17 Forcht Wade	
4739 Building Renovation	
Demo Various Structures	20,000
Total Forcht Wade	20,000
60 Caddo Community Action Agency	
4739 Building Renovation	
General Renovations	25,000
Paint Building #3 Exterior	25,000
Repair Awnings on Buildings	15,000
Total Caddo Correctional Center	65,000
61 Courthouse	
4739 Building Renovation	
General Remodel	25,000
HVAC Tool Upgrade	5,000
Remodel Restroom(s)	100,000
Replace Marley Cooling Tower	550,000
Retrofit AHU's - Phase V	250,000
4740 Motor Vehicle Purchase	
Replace 3 - 1/2 Ton Pickups	159,000
Replace 1 SUV	45,000
4743 Other Equipment	
EVS Equipment	30,000
Total Courthouse	1,164,000
62 Juvenile Justice Building	
4739 Building Renovation	
Add Privacy Fence Along Back of the Detention Fence Line	300,000
Detention Center Intercom	27,500
Duress System	25,000
Paint Inside of Detention Facility to Neutral Color	15,000
Replace Flooring in various areas	15,000
Replace Privacy Wall - Phase II	125,000
4743 Other Equipment	
Sound System in Gym	9,000
Total Juvenile Justice Building	516,500
63 Coroner Building	
4739 Building Renovation	
Security Upgrades	15,000
Total Coroner Building	15,000

CAPITAL OUTLAY FUND (490)

Detail Budget Worksheet

	Amount
66 Francis Bickham Building	
4739 Building Renovation	
General Renovations	10,000
Total Francis Bickham Building	10,000
67 Caddo Correctional Center	
4739 Building Renovation	
Change Tray Hatch Locks in SEG1 (ASEG & DSEG)	30,000
Emergency Water Source Hook-up	10,000
Fence Replacement - Phase II	425,000
Fire Sprinkler - Phase II	250,000
General Renovations (Canopy, Flooring)	25,000
HVAC Retrofit - Phase IV	300,000
New Flooring in Programs	30,000
Replace Sally Port Gates - Phase II	25,000
Rooftop Make-up Kitchen Unit	70,000
Slider Door Retrofit	150,000
Upgrade Freedom Doors throughout Facility	295,000
4740 Motor Vehicle Purchase	
Replace 1 - 1/2 Ton Pickup Truck	53,000
4743 Other Equipment	
Kitchen Equipment	40,000
Replace Utility Vehicle	30,000
Upgrade Security Cameras to Windows 11	13,000
Total Caddo Correctional Center	1,746,000
Total Facilities and Maintenance	3,821,500
312 Animal Services	
4739 Building Renovation	
Drain for Play Yard Area	60,000
Replace AHU in Conference Room - Phase II	25,000
4740 Motor Vehicle Purchase	
Replace 1 - SUV with Police Package	65,000
Replace 2 - 1/2 Ton Pickup 4x4 Crew Cab	106,000
Replace 2 - 3/4 Ton Pickup with Dog Box	190,000
Replace 1 - SUV	45,000
Total Animal Services and Moquito Control	491,000
423 Solid Waste Disposal	
4723 Solid Waste Projects	
Compactor Site Upgrades	420,000
Enclose Truck Maintenance Bays	300,000
Land Purchases (Monty Street Lots)	210,000
Office Renovations	500,000
Yard Expansion	250,000
4740 Motor Vehicle Purchase	
Replace 2 - 1/2 Ton Pickup	106,000

CAPITAL OUTLAY FUND (490)**Detail Budget Worksheet**

	Amount
4741 Heavy Equipment Purchase	
Replace 1 Roll Off Truck	250,000
Replace 1 Crew Stake Bed Truck	85,000
4743 Other Equipment	
Diesel Generators	100,000
Tire Derimmer	50,000
Compactors	60,000
Containers	110,000
Total Solid Waste Disposal	2,441,000
431 Fleet Services	
4740 Motor Vehicle Purchase	
Replace 1 - 1/2 Ton Pickup	55,000
4743 Other Equipment	
Vehicle Maintenance Machines	100,000
Message Board	30,000
Total Fleet Services	185,000
441 Public Works	
30 Drainage Capital Improvements	
4722 Drainage Projects	
Contract Drainage Maintenance	200,000
Culvert Conversions	150,000
Dixie Garden Drainage Improvements	500,000
Bridge Project - Mira Myrtis Rd	1,300,000
Bridge Project - Speedway Drive	1,500,000
4741 Heavy Equipment Purchase	
Replace 2 - 7 CY Dump Trucks	250,000
Rotary Boom Attachment for Ditch Witch	8,000
Small Excavator with Cutter	99,000
Wheeled Excavator with Cutter	400,000
Tracked Excavator	250,000
Total Drainage Capital Improvements	4,657,000
31 Road Capital Improvements	
4721 Road Projects	
Overlay and Rehabilitation	11,000,000
Overlay and Rehabilitation - Parish Transportation Fund	1,000,000
Striping Program	245,000
Bridge Program	75,000
Dawson Road Extension	1,200,000
Guard Rail Replacement Program	85,000
MLK and Roy Rd Intersection Improvements	50,000
North Lakeshore (Additional Funding)	250,000
Road Patching	250,000
South Camp Renovations	40,000
Street Lights	250,000

CAPITAL OUTLAY FUND (490)

Detail Budget Worksheet

	Amount
4740 Motor Vehicle Purchase	
Replace 5 - 1/2 Ton Pickup Trucks (2-North, 2 South, 1-Admin)	265,000
Replace 1 - 1/2 Ton Pickup with Law Enforcement Upgrades (CVEU)	70,000
Replace 1 - SUV for Admin	45,000
4743 Other Equipment	
Mowing Tractor	65,000
Mower with Half Wing	25,000
Road Broom	120,000
Total Road Capital Improvements	15,035,000
Total Road Maintenance	19,692,000

511 Parks & Recreation

4739 Building Renovation

Earl Williamson Park - Conservation Fund Grant Funds	215,000
Earl Williamson Park - Security Cameras	16,000
General Parks Improvements	500,000
Greenbrook Park - Security Cameras	16,000
Maintenance Warehouse Upgrades	830,000
MLK Community Garden Concrete Paving	80,000
Parks Admin Office Upgrades	50,000
PBS Pinchback - 300 Car Parking Lot	100,000
PBS Pinchback - ADA Walkways	100,000
PBS Pinchback - Court Resurfacing	70,000
PBS Pinchback - Foul Poles for Baseball Field	6,000
PBS Pinchback - LED Scoreboard	25,000
PBS Pinchback - Lighting Upgrades	50,000
PBS Pinchback - Security Cameras	50,000
Richard Fleming Park - ADA EZ Dock System	120,000
Richard Fleming Park - Inclusive Tree House and ADA Walking Paths	187,000
Richard Fleming Park - Parking Lot	380,000
Richard Fleming Park - Security Cameras	16,000
Robert Lawton Jr. Park - Concrete Basketball Court and ADA Transition Paths	175,000
Robert Nance Park - ADA EZ Dock System and Transition Paths	200,000
Sports Facilities Feasibility Study	60,000
Town of Greenwood - Basketball Court	120,000
Town of Vivian - Baseball Field Improvements	30,000
Upgrade Parks (Safety Mulch, Play Equipment and Borders) - Phase I	600,000
Village of Belcher - Pickleball Court	60,000
Walter B Jacobs - Additional Equipment	500,000
Wi-Fi Installation at all 9 Parks	162,000
4740 Motor Vehicle Purchase	
New 1 Ton Pickup	59,000
New 1 Ton Box Van	58,000

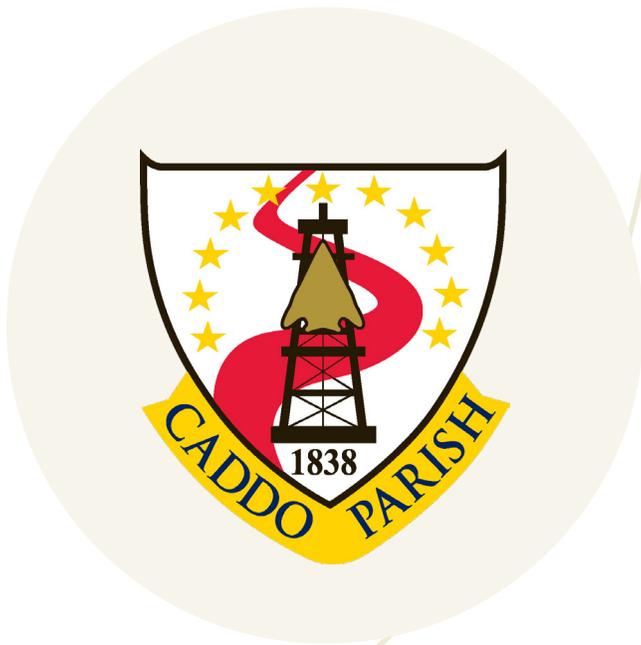
CAPITAL OUTLAY FUND (490)**Detail Budget Worksheet**

	Amount
Replace SUV	47,000
4743 Other Equipment	
Portable Equipment - Special Events	100,000
New UTVs (4)	91,000
Limb Saw	20,000
Mower	19,000
Total Parks and Recreation	5,112,000
131 Fund Administration	
4321 Legal and Auditing	
Legal and Audit	8,480
4361 General Fund Administration	
General Fund Administration	113,366
Total Fund Administration	121,846
Total Expenditures	37,049,921
Excess (Deficiency) of Revenues over Expenditures	(36,928,075)
Other Financing Sources (Uses)	
3837 Transfer From General Fund	\$636,575
3838 Transfer From Building Maintenance Fund	1,164,000
3842 Transfer From Solid Waste Disposal Fund	2,441,000
3844 Transfer From Juvenile Justice	156,000
3845 Transfer From Health Tax Fund	391,000
3847 Transfer From Public Works Fund	19,877,000
3849 Transfer From Oil & Gas Fund	6,007,500
3854 Transfer From Capital Improvement III Fund	2,870,000
3855 Transfer From Criminal Justice Fund	2,500,000
3862 Transfer From Detention Facilities Fund	885,000
Total Other Financing Sources (Uses)	36,928,075
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	\$-



Department of Public Works

**5 YEAR
CAPITAL IMPROVEMENT
PLAN**



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5 Year Capital Improvement Program

Road Construction

2026

- > PTF Overlay & Road Treatment
 - Roads to be Determined
- > Overlay & Road Treatment
- > Striping Program
- > Guard Rail Program
- > Bridge Program
- > Road Patching Program
- > North Lakeshore Road Elevation Project



2027

- > PTF Overlay & Road Treatment
 - Roads to be Determined
- > Overlay & Road Treatment
- > Striping Program
- > Guard Rail Program
- > Bridge Program
- > Road Patching Program



2028

- > PTF Overlay & Road Treatment
 - Roads to be Determined
- > Overlay & Road Treatment
- > Striping Program
- > Guard Rail Program

- > Bridge Program
- > Road Patching Program

2029

- > PTF Overlay & Road Treatment
 - Roads to be Determined
- > Overlay & Road Treatment
- > Striping Program
- > Guard Rail Program
- > Bridge Program
- > Road Patching Program

2030

- > PTF Overlay & Road Treatment
 - Roads to be Determined
- > Overlay & Road Treatment
- > Striping Program
- > Guard Rail Program
- > Bridge Program
- > Road Patching Program

Drainage Construction

2026

- > Flood Prone Mitigation Program
- > Contract Drainage
- > Culvert Conversions
- > Speedway Drive Bridge Replacement
- > Mira Myrtis Road Bridge Replacement



2027

- > Flood Prone Mitigation Program
- > Culvert Conversions
- > Contract Drainage
- > Capps City Road Bridge Replacement
- > Bledsoe Road Bridge Replacement

2028

- > Flood Prone Mitigation Program
- > Culvert Conversions
- > Contract Drainage
- > Huckaby Road 2 Bridge Replacement

2029

- > Flood Prone Mitigation Program
- > Culvert Conversions
- > Contract Drainage
- > Ellerbe Road Bridge Replacement
- > Gamm Road No. 17 Bridge Replacement

2030

- > Flood Prone Mitigation Program
- > Culvert Conversions
- > Contract Drainage
- > Gilliam-Scotts Slough Road Bridge Replacement
- > Tucson Lane Bridge Replacement

Solid Waste

2026

- > Compactor Site Upgrades

2027

- > Compactor Site Upgrades

2028

- > Compactor Site Upgrades

2029

- > Compactor Site Upgrades

2030

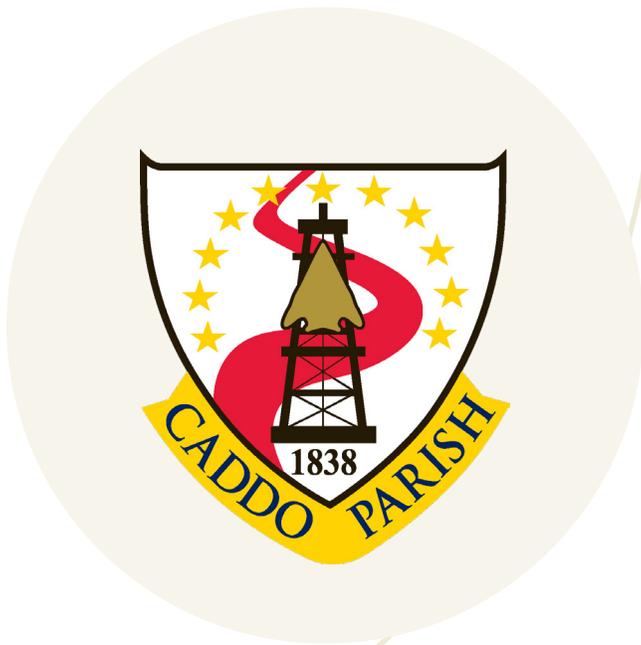
- > Compactor Site Upgrades





Department of Facilities and Maintenance

**5 YEAR
CAPITAL IMPROVEMENT
PLAN**



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5 Year Capital Improvement Program

Caddo Correctional Center

2026

- > Slider Door Retrofit
- > Fire Sprinkler – Phase II
- > Upgrade Freedom Doors throughout Facility
- > Rooftop Make-up Kitchen Unit
- > Kitchen Equipment
- > New Flooring in Programs
- > Fence Replacement – Phase II
- > Replace Sally Port Gates – Phase II
- > HVAC Retrofit – Phase IV
- > Secondary Water Source
- > Emergency Water Source Hook-up
- > Clean & Paint Exterior Bldg. – Phase I
- > Lighting Project – Phase V
- > General Renovations (Canopy, flooring)
- > Upgrade Security Cameras to Windows 11
- > Replace John Deere Gator

2027

- > Security Upgrades
- > HVAC Retrofit – Phase IV
- > Lighting Project – Phase IV
- > Fire Sprinkler – Phase III
- > Equipment Purchases

Agency Requests

- > Remodel Restrooms in Lobby
- > Renovations in Medical (paint, flooring & cabinets)
- > Change Tray Hatch Locks in SEG1 (ASEG & DSEG)
- > Install Protective Wall/Barrier Between Employee Entrance & Parking
- > Install Mesh Barrier Along Fence to Obscure Direct Sight Employee Parking
- > Install Cover for the Transportation Sally Port
- > Install Mesh Barrier on Transportation Entrance and Exit Gates



- > Remodel – Phase III
- > Fence Replacement – Phase III
- > Soundproofing in Pods

2028

- > Soundproofing in Pods
- > Security Upgrade
- > HVAC Retrofit – Phase V
- > Equipment Purchases
- > Remodel – Phase V
- > Fence Replacement – Phase IV

2029

- > Soundproofing in Pods
- > Security Upgrade
- > HVAC Retrofit – Phase VI
- > Lighting Project – Phase VI
- > Equipment Purchases
- > Remodel – Phase VI
- > Fence Replacement – Phase V

Caddo Parish Courthouse

2026

- > HVAC Tool Upgrade
- > Restroom(s) Remodel
- > Replace Ceilings for New Lights – Phase II
- > Replace Marley Cooling Tower
- > Replace Fire Sprinkler Pump

Agency Requests

- > *Install Access to allow RTC access to Commission Cameras*
- > *Update the Probation Receptionist Desk/Enclosure*
- > *New Paint throughout the Sheriff Tax Department*



- > General Remodel
- > Retrofit AHU's – Phase V
- > EVS Equipment

2027

- > Security Upgrades
- > Remodel Courtrooms A, B
- > General Remodel

2028

- > Retrofit AHU's – Phase VI
- > Security Upgrades
- > Remodel Courtrooms C, D

2029

- > Retrofit AHU's – Phase VII
- > Remodel Courtrooms E, F
- > Security Upgrades

2030

- > Retrofit AHU's – Phase VIII
- > Security Upgrades
- > Remodel Courtrooms G, H

Francis P. Bickham Building

2026

- > General Renovations

2027

- > Windows on 1st Floor
- > HVAC Upgrade – Phase III



- > Replace Flooring
- > Replace Ceiling – Phase II
- > Remodel Remaining 4th Floor Space

2028

- > HVAC Upgrade – Phase IV
- > Replace Ceiling – Phase III
- > Replace Cooling Towers
- > Replace flooring
- > Replace Ceiling – Phase IV

2029

- > HVAC Upgrade
- > General Remodel
- > Security Upgrade
- > Remodel ROV

Government Plaza

2026

- > Upgrade HVAC Controls on Ground Floor
- > Replace Chillers – Phase I

2027

- > Upgrade HVAC Controls 7th Floor
- > General Remodel 7th Floor

Agency Requests

- > *Update 7th Floor Restrooms*
- > *Install Storage System for Supplies in 7th Floor Restrooms*
- > *Soundproofing Material for Walls of Sheriff's Private Restroom*
- > *Install Professionally Appealing Storage Cabinetry for Housekeeping*

Juvenile Court

2026

- > Replace Privacy Wall – Phase II

2027

- > General Remodel Court Building
- > Security Upgrade
- > Replace Glass Doors in Detention
- > Kitchen Equipment

2028

- > Replace AHU Multipurpose room
- > Security Upgrades
- > General Remodel
- > Paint Detention

2029

- > Replace Heating boilers
- > Replace Domestic H/W heater
- > General Remodel
- > Security Upgrades

Animal Services and Mosquito Control

2026

- > Replace AHU for Conference Room – Phase II

Agency Requests

- > Update Video Cameras System Court Side
- > Add a Privacy Fence along back of the Detention Fence Line
- > Paint inside of Detention Facility to Neutral Color
- > Replace Flooring in various areas



Health Unit

2026

- > Upgrade Mixing boxes to VAV's – Phase III

2027

- > Replace Concrete Parking Lot – Phase III
- > Remodel 1st floor
- > Lighting Upgrade

2028

- > Remodel 2nd floor
- > Security Upgrade

2029

- > Remodel 2nd floor
- > Upgrade Mixing boxes to VAV's – Phase IV

David Raines Center

2026

- > Landscaping

2027

- > Metal Panel Replacement – Phase I
- > Security Upgrades

2028

- > Landscaping
- > Metal Panel Replacement – Phase II

2029

- > General Remodel

Agency Request

- > Flooring
- > Rekey Building



- > Overlay/Seal Parking Lot
- > Paint Exterior All Buildings

Vivian Health Unit

2026

- > No Requests

Coroner's Office

2026

- > Security Upgrades



Veterans Affairs

2026

- > No Requests

Regional Lab

2026

- > No Requests



Parks and Recreation

2026

- > No Requests

Forcht Wade

2026

- > General Renovations (Demo Various Structures)

LSU Extension

2026

- > No Requests

Caddo Community Action Agency

2026

- > General Renovations

Agency Requests

- > Remodel Restrooms – Phase II
- > Replace Single Pane Windows with Energy Efficient Windows
- > Repair Awnings on Buildings
- > Paint Building #3 Exterior Between the Brick

Fleet Services

2026

- > No Requests

South Substation

2026

- > Requests already have funding

North Substation

2026

- > Requests already have funding





Walter B. Jacobs Memorial Nature Park

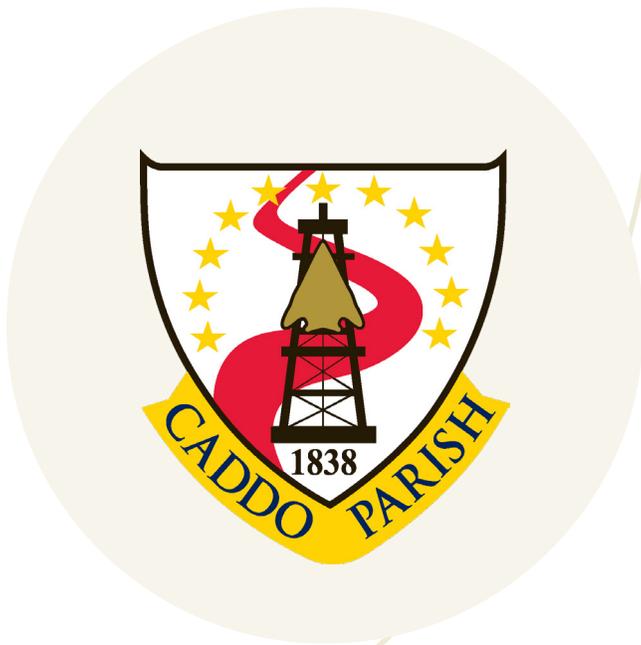


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Department of Parks and Recreation

5 YEAR
CAPITAL IMPROVEMENT
PLAN



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5 Year Capital Improvement Program

Park Administration

2026

- > Caddo Parish Pickleball Park (YMCA land acquisition, schematic and construction design phases)
- > Wi-Fi Installation (9 public parks)
- > Feasibility Study for Multi-Sports Complex in Caddo Parish
- > MLK Garden Patio-Concrete Paving

Earl G. Williamson Park

2026

- > Submit LWCF Phase II Grant Application to Louisiana Office of State Park/National Park Service for construction of new synthetic turf/multi-use athletic field, new outdoor entertainment pavilion, new beach volleyball court, replace existing water fountain, dredging of water bottoms near boat ramp/launch area, restoration of swimming beach/dune area, erosion and drainage improvements throughout park grounds and ADA/accessible transition paths to all park pavilions and RV spots on park site
- > Install new security cameras throughout park
- > Construct new ADA kayak/canoe dock system, asphalt overlay of main boat launch parking lot and needed boat launch repairs
- > Complete construction of Boom or Bust Scenic Viewing Project

2028

- > If funded via LWCF Phase II grant, will begin constructing new synthetic turf athletic field, along with beach restoration, including erosion and drainage improvements throughout park grounds

Eddie D. Jones Park

2026

- > Year-round trail maintenance
- > Complete tree/debris clearing for 18-hole disc golf course

2027

- > Year-round trail maintenance

Hannah's Park**2026**

- > Construct a new post tension concrete basketball court, with color paint court surfacing
- > Construct accessible walking paths/transitions from basketball court to parking lot and primary park amenities

MLK Community Garden**2026**

- > Remove existing patio concrete and install new concrete paving

Pickleball Park**2026**

- > Complete land acquisition, schematic and construction design phases

2027

- > Construction Phase (15 months)

2028

- > Complete Construction Phase (May 2028)

PBS Pinchback Park**2026**

- > Construct ADA/accessible walkways and transitions to park amenities
- > Design Phase for 300 car spaces parking lot
- > Outdoor basketball court resurfacing (2 courts)
- > LED park lighting improvements
- > Security cameras
- > Install LED Scoreboard for youth baseball field
- > Install foul poles for youth baseball field

2027

- > LED park lighting improvements via entire walking trail and ballfield – Phase II

Richard Fleming Park**2026**

- > Construct Phase I of new Tree House Playground/Glow Park
- > Construct new asphalt parking lot
- > Construct accessible transition paths/walkways to primary park amenities
- > Construct new ADA kayak/canoe dock system
- > Install new security cameras throughout park

Robert Lawton Park**2026**

- > Construct new concrete basketball court, with ADA/accessible transition/walking paths.

Robert L. Nance Park**2026**

- > ADA improvements via transition paths to park amenities and construct new ADA kayak/canoe dock system

2027

- > Black Bayou Watershed Project – Phase II
 - Scope of work to be determined by Black Bayou Watershed Board



Town of Greenwood

2026

- > Resurfacing of existing concrete court with new basketball court lines and mount new basketball goals

Town of Vivian

2026

- > Baseball field improvements

Village of Belcher

2026

- > Construct new (asphalt surfacing) pickleball court with fencing and park benches

Park System (All Parks)

2026

- > ADA Compliant Park Improvements (restrooms and transition paths to park amenities)
- > Repairs/replacement of piers, walking bridges, boat ramps, trail maintenance, channel markers, poles, outdoor athletic court resurfacing, athletic turf/grass field maintenance, playground systems, shade structures, picnic tables, park benches, fencing and gates

2027

- > ADA Compliant Park Improvements (restrooms and, transition paths to park amenities)
- > Repairs/replacement of piers, walking bridges, boat ramps, trail maintenance, channel markers, poles, outdoor athletic court resurfacing, athletic turf/grass field maintenance, playground systems, shade structures, picnic tables, park benches, fencing and gates.

2028

- > ADA Compliant Park Improvements (restrooms and transition paths to park amenities)
- > Repairs/replacement of piers, walking bridges, boat ramps, trail maintenance, channel markers, poles, outdoor athletic court resurfacing, athletic turf/grass field maintenance, playground systems, shade structures, picnic tables, park benches, fencing and gates.

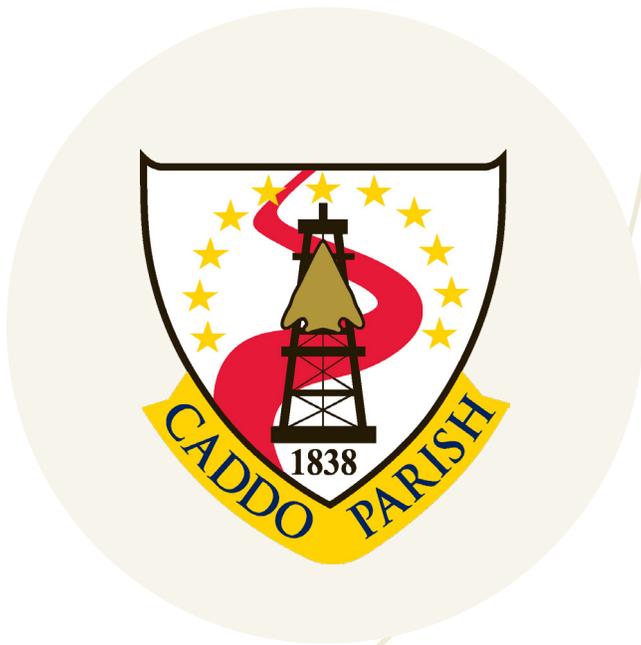
2029

- > ADA Compliant Park Improvements (restrooms and transition paths to park amenities)

- > Repairs/replacement of piers/walking bridges, boat ramps, trail maintenance, channel markers, poles, outdoor athletic court resurfacing, athletic turf/grass field maintenance, playground systems, shade structures, picnic tables, park benches, fencing and gates.

2030

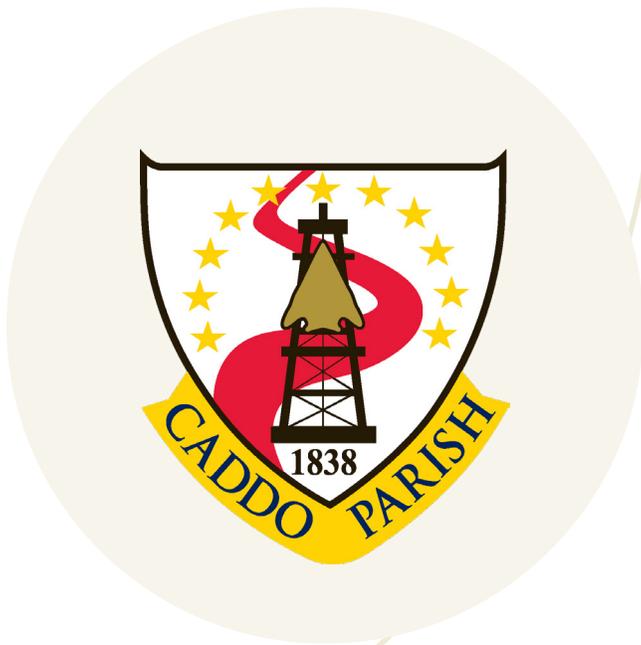
- > ADA Compliant Park Improvements (restrooms and transition paths to park amenities)
- > Repairs/replacement of piers/walking bridges, boat ramps, trail maintenance, channel markers, poles, outdoor athletic court resurfacing, athletic turf/grass field maintenance, playground systems, shade structures, picnic tables, park benches, fencing and gates.



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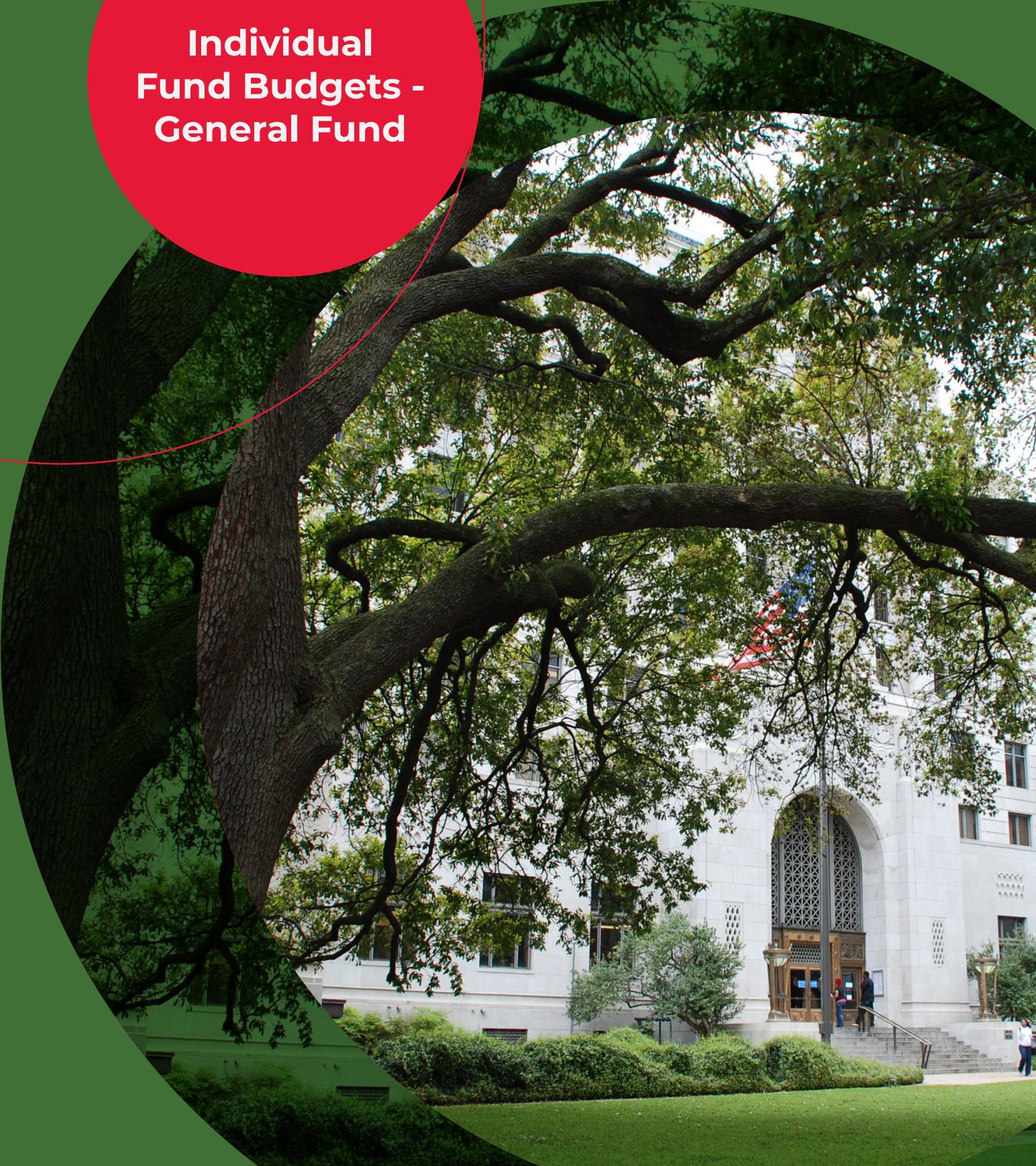
Individual Fund Budgets

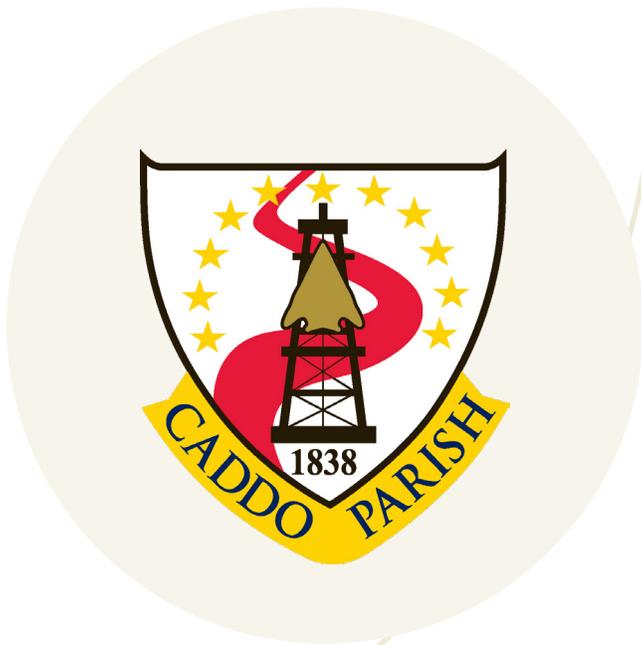
- 265 GENERAL FUND
- 285 SPECIAL REVENUE FUNDS
- 349 DEBT SERVICE FUND
- 357 CAPITAL PROJECT FUNDS
- 365 INTERNAL SERVICE FUNDS



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**Individual
Fund Budgets -
General Fund**

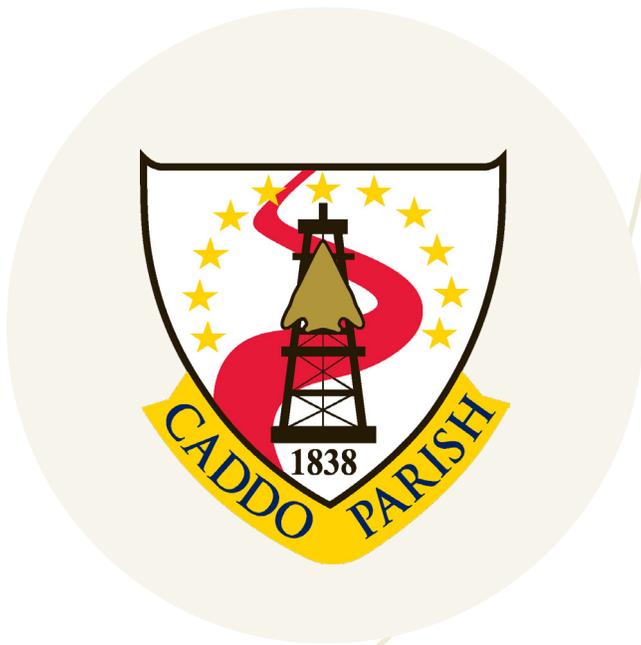




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General Fund

The General Fund is the general operating fund of the Commission. It is used to account for all financial resources except those required to be accounted for in another fund.

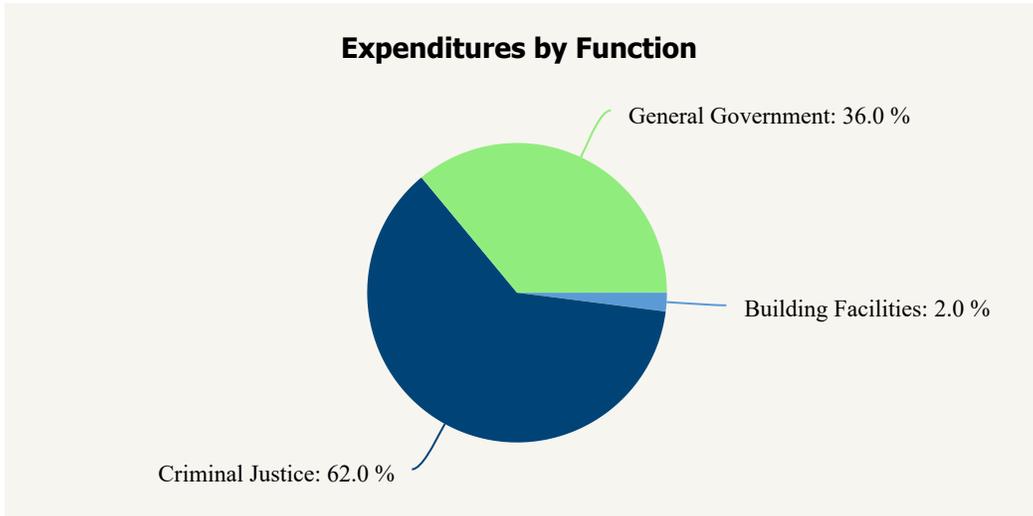


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General Fund

Summary of Revenues, Expenditures, and Changes in Fund Balance

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget
Revenues				
Tax Revenue	\$ 8,625,418	\$ 8,681,477	\$ 9,045,034	\$ 9,179,952
Licenses & Permits Revenue	971,030	895,000	1,024,947	895,000
Intergovernmental Revenue	2,227,120	1,999,000	2,143,076	2,189,000
Gaming Revenue	349,111	125,000	101,556	-
Charges For Services	198,356	225,000	187,562	190,000
Fines & Forfeitures Revenue	750	1,000	750	750
Rents and Interest Earned	774,010	260,000	239,225	235,000
Other Revenue	61,314	50,000	150,988	55,000
Total Revenues - General Fund	13,207,108	12,236,477	12,893,138	12,744,702
Expenditures By Function				
General Government				
Commission	797,487	856,164	796,246	861,399
Administration	978,405	1,186,513	1,123,625	1,175,728
Human Resources	260,114	303,420	300,114	435,466
Finance	484,036	569,118	573,434	574,597
Communications	131,274	271,615	227,983	312,271
Information Systems	294,600	307,357	293,921	328,331
Allocation To Other Entities	395,211	658,000	643,215	658,000
Elections	773,034	997,945	890,276	1,062,845
Statutory Appropriations	939,034	1,027,226	1,024,529	1,219,650
LSU Extension Service	69,439	78,800	78,202	78,800
Total General Government	5,122,634	6,256,158	5,951,545	6,707,087
Building Facilities				
Facility & Maintenance	214,013	277,756	281,432	289,611
Total Building Facilities	214,013	277,756	281,432	289,611
Criminal Justice				
Criminal Justice	9,813,397	10,598,603	10,494,228	11,302,289
Total Criminal Justice	9,813,397	10,598,603	10,494,228	11,302,289
Total Expenditures - General Fund	15,150,044	17,132,517	16,727,205	18,298,987
Excess (Deficiency) Of Revenues Over Expenditures	(1,942,936)	(4,896,040)	(3,834,067)	(5,554,285)
Other Financing Sources (Uses)				
Transfers In	6,603,030	7,100,000	7,100,000	5,450,000
Transfers Out	(834,000)	(1,730,000)	(1,730,000)	(1,136,575)
Total Other Financing Sources (Uses)	5,769,030	5,370,000	5,370,000	4,313,425
Net Change In Fund Balance	3,826,094	473,960	1,535,933	(1,240,860)
Fund Balance at Beginning of Year	19,674,921	18,818,858	23,501,015	25,036,948
Fund Balance at End of Year	\$ 23,501,015	\$ 19,292,818	\$ 25,036,948	\$ 23,836,088

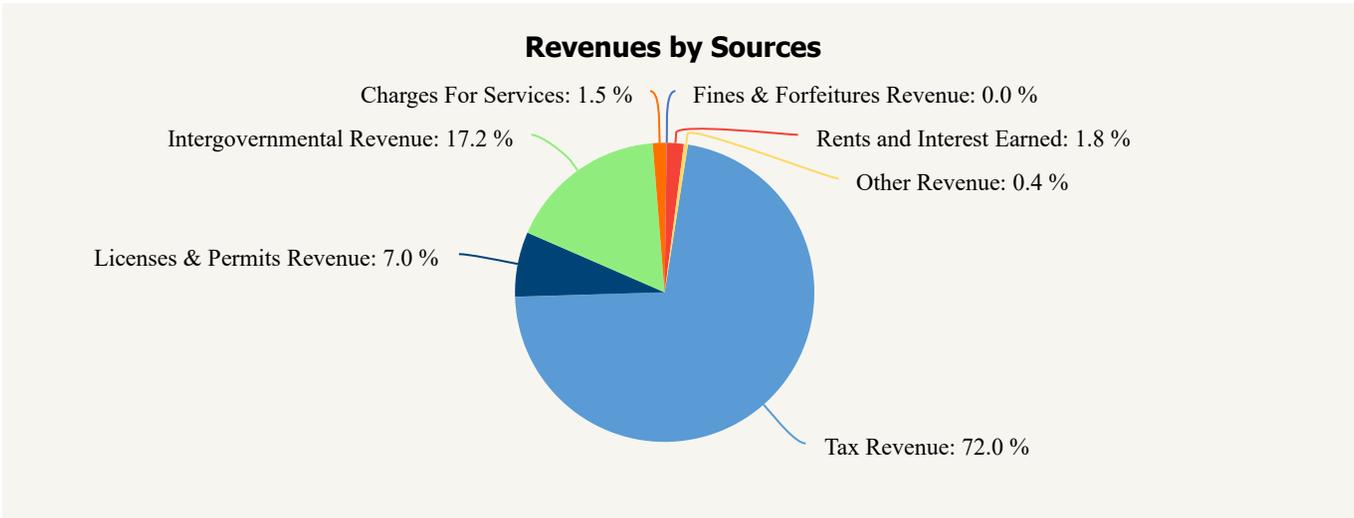


The majority of the expenditures in the General Fund relate to criminal justice. Criminal justice costs are those costs for the First Judicial District Court, the Caddo Parish District Attorney's Office, the Caddo Parish Coroner's Office, and the Ward Courts which include expenses for the Caddo Parish Constables and Justices of the Peace. These costs are mandated by State law to be paid by the Parish of Caddo.

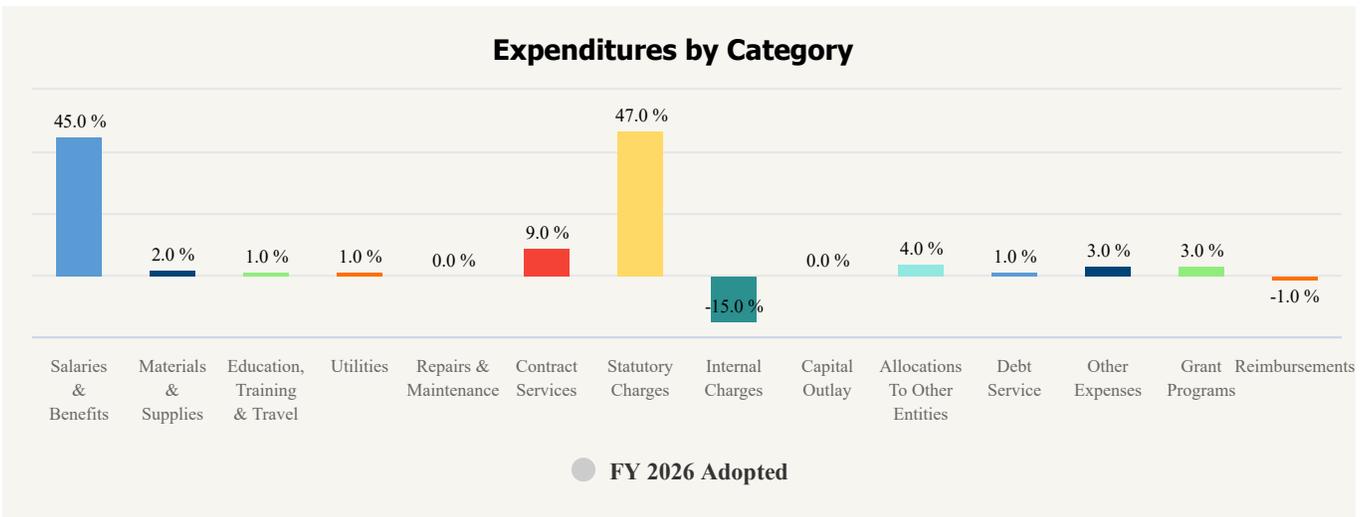
General government expenditures include those expenditures associated with the management of overall Caddo Parish operations such as the Caddo Parish Commission, Commission Clerks Office, Administration, Legal, Finance and Information Systems.

General Fund Budget By Category

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget
Revenues				
Tax Revenue	\$8,625,418	\$8,681,477	\$9,045,034	\$9,179,952
Licenses & Permits Revenue	971,030	895,000	1,024,947	895,000
Intergovernmental Revenue	2,227,120	1,999,000	2,143,076	2,189,000
Gaming Revenue	349,111	125,000	101,556	-
Charges For Services	198,356	225,000	187,562	190,000
Fines & Forfeitures Revenue	750	1,000	750	750
Rents and Interest Earned	774,010	260,000	239,225	235,000
Other Revenue	61,314	50,000	150,988	55,000
Total Revenues	13,207,108	12,236,477	12,893,138	12,744,702
Expenditures				
Salaries & Benefits	6,808,031	7,435,015	7,240,473	8,156,193
Materials & Supplies	342,359	429,350	388,782	429,950
Education, Training & Travel	176,292	212,950	194,094	217,950
Utilities	159,861	206,910	206,507	205,100
Repairs & Maintenance	23,693	51,600	48,010	50,600
Contract Services	1,240,155	1,461,620	1,425,305	1,697,690
Statutory Charges	7,563,991	8,159,330	8,041,376	8,558,000
Internal Charges	(2,413,955)	(2,507,639)	(2,507,556)	(2,747,571)
Capital Outlay	48,907	63,600	69,981	70,600
Allocations To Other Entities	395,211	658,000	643,215	658,000
Debt Service	255,250	257,926	258,952	255,620
Other Expenses	343,963	542,745	526,618	550,745
Grant Programs	601,907	550,000	575,933	575,000
Reimbursements	(395,620)	(388,890)	(384,485)	(378,890)
Total Expenditures	15,150,044	17,132,517	16,727,205	18,298,987
Excess (Deficiency) Of Revenues Over Expenditures	(1,942,936)	(4,896,040)	(3,834,067)	(5,554,285)
Other Financing Sources (Uses)				
Transfers In	6,603,030	7,100,000	7,100,000	5,450,000
Transfers Out	(834,000)	(1,730,000)	(1,730,000)	(1,136,575)
Total Other Financing Sources (Uses)	5,769,030	5,370,000	5,370,000	4,313,425
Net Change	3,826,094	473,960	1,535,933	(1,240,860)
Fund Balance at Beginning of Year	19,674,921	18,818,858	23,501,015	25,036,948
Fund Balance at End of Year	\$23,501,015	\$19,292,818	\$25,036,948	\$23,836,088



72% of the General Fund revenues for 2026 come from ad valorem (property) taxes. Property taxes are budgeted to increase 10% over the 2025 assessed value, which results from new properties coming on to the tax rolls and a roll forward in property tax millages.



Salaries and benefits comprise 45% of General Fund expenditures. General Fund salaries include salaries for the Commission, Administration, Legal, Finance, Human Resources, Information Systems, District Court, LSU Extension, and the Registrar’s office. Statutory charges represent a significant portion of the General Fund expenditures, 47% . Statutory charges primarily include State mandated costs of the District Attorney’s Office and the Coroner’s Office. Internal charges represent costs charged back to other operating funds.

General Fund Detail Budget Worksheet

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
Revenues							
3111 Ad Valorem Tax-Inside City	\$ 4,499,641	\$ 4,548,940	\$ -	\$ 4,804,670	\$ 4,804,670	\$ 4,876,560	1%
3112 Ad Valorem Tax-Outside	4,149,764	4,279,180	-	4,362,040	4,362,040	4,449,280	2%
3115 Estimated Uncollectible Taxes	(64,243)	(220,700)	-	(229,170)	(229,170)	(233,140)	2%
3118 Payments In Lieu Of Taxes	10,585	37,771	-	41,519	41,519	37,771	(9%)
3120 Prior Year Taxes	29,671	36,286	15,954	50,021	65,975	49,481	(25%)
3211 Liquor Licenses	19,575	15,000	20,075	-	20,075	15,000	(25%)
3212 Beer Licenses	6,194	5,000	6,059	-	6,059	5,000	(17%)
3216 Occupational Licenses	377,581	275,000	356,610	1,211	357,821	275,000	(23%)
3217 Insurance Licenses	567,680	600,000	637,285	3,707	640,992	600,000	(6%)
3218 Cable T.V. Franchise Fees	177,716	210,000	83,767	83,765	167,532	175,000	4%
3224 Fines	750	1,000	-	750	750	750	-
3351 State Revenue Sharing	147,902	154,000	-	152,113	152,113	154,000	1%
3353 Louisiana Oil & Gas Severance	1,332,251	1,150,000	1,289,355	43,196	1,332,551	1,340,000	1%
3354 Louisiana Timber Severance	121,030	130,000	50,990	50,000	100,990	100,000	(1%)
3355 Louisiana Beer Tax	25,899	15,000	12,756	10,000	22,756	20,000	(12%)
3359 Video Poker/Sports Wagering	349,111	125,000	88,257	13,299	101,556	-	(100%)
3610 Interest Earned	688,734	100,000	115,407	36,149	151,556	150,000	(1%)
3623 Building Rental	85,276	160,000	86,614	1,055	87,669	85,000	(3%)
3695 Miscellaneous Revenue	61,314	50,000	149,395	1,593	150,988	55,000	(64%)
3723 Federal Grants - Other	600,038	550,000	394,583	140,083	534,666	575,000	8%
3727 Court Service Fees	20,640	15,000	11,030	9,000	20,030	15,000	(25%)
Total Revenues - General Fund	13,207,108	12,236,477	3,318,136	9,575,002	12,893,138	12,744,702	(1%)

Expenditures

111 - Commission

4113 Salaries Regular Employees	249,361	265,360	174,352	69,884	244,236	274,623	12%
4115 Salaries-Commissioners	272,996	273,710	200,007	73,703	273,710	273,710	-
4131 Parochial Retirement	28,242	29,190	20,534	6,360	26,894	30,208	12%
4132 Group Health Insurance	43,388	50,744	29,072	7,569	36,641	40,890	12%
4133 Retired Employees Grp Insurance	9,365	10,021	7,516	2,505	10,021	10,622	6%

General Fund

Detail Budget Worksheet

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4135 Medicare Insurance	12,046	12,848	9,615	2,458	12,073	13,595	13%
4210 Books and Subscriptions	-	500	-	-	-	-	-
4211 Dues-Governmental Organizations	19,639	25,000	20,207	1,975	22,182	25,000	13%
4220 Official Publications	44,676	42,500	20,207	19,892	40,099	42,500	6%
4230 Education, Travel and Training	75,646	65,000	32,150	30,386	62,536	65,000	4%
4241 Office Supplies	7,349	9,000	6,064	2,800	8,864	9,000	2%
4242 Postage	307	1,000	189	274	463	1,000	116%
4243 Copy Supplies	2,849	4,000	2,357	442	2,799	4,000	43%
4280 Telephone	6,916	9,000	4,101	3,745	7,846	9,000	15%
4311 Recruitment and Screenings	87	150	267	20	287	150	(48%)
4313 Maintenance Contract	-	8,000	-	7,588	7,588	8,000	5%
4321 Legal and Auditing	1,450	1,730	1,405	181	1,586	1,800	13%
4324 Information Systems Allocation	19,080	20,034	15,026	5,008	20,034	21,036	5%
4327 Professional Services	25,988	50,000	11,492	22,044	33,536	50,000	49%
4353 Parking Fees	1,174	1,500	150	976	1,126	1,500	33%
4511 Casualty Insurance	1,091	1,316	1,097	219	1,316	1,763	34%
4512 Workers Comp Insurance	5,061	7,561	5,671	1,890	7,561	2	(100%)
4546 Reimb-MPC	(30,151)	(35,000)	(9,044)	(19,000)	(28,044)	(25,000)	(11%)
4742 Office Equipment	927	3,000	2,754	138	2,892	3,000	4%
Total 111 - Commission	797,487	856,164	555,188	241,058	796,246	861,399	8%

120 - Criminal Justice

21 - District Court

4113 Salaries Regular Employees	1,262,363	1,291,622	969,471	335,433	1,304,904	1,350,100	3%
4119 Salaries Reimbursed By Others	(213,057)	(150,000)	(114,230)	(114,230)	(228,460)	(200,000)	(12%)
4131 Parochial Retirement	75,859	76,992	59,341	21,467	80,808	79,231	(2%)
4132 Group Health Insurance	299,942	324,952	233,278	76,421	309,699	334,952	8%
4133 Retired Employees Grp Insurance	57,888	61,940	46,455	15,485	61,940	65,656	6%
4135 Medicare Insurance	22,690	25,285	18,318	10,134	28,452	30,111	6%
4136 Caddo Parish Employee Retirement	47,938	57,529	35,254	14,952	50,206	52,000	4%
4138 Unemployment Claims	-	1,000	-	985	985	1,000	2%
4210 Books and Subscriptions	52,462	73,200	20,673	42,659	63,332	73,200	16%

General Fund Detail Budget Worksheet

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4241 Office Supplies	30,118	35,000	22,147	12,509	34,656	35,000	1%
4242 Postage	1,687	3,500	1,581	381	1,962	2,000	2%
4243 Copy Supplies	17,610	18,500	13,227	4,417	17,644	17,500	(1%)
4245 Courtroom Supplies	4,740	-	-	-	-	-	-
4280 Telephone	38	5,000	-	3,841	3,841	4,000	4%
4313 Maintenance Contract	17,118	40,750	13,354	13,352	26,706	40,750	53%
4353 Parking Fees	7,108	25,000	36,953	2,280	39,233	35,000	(11%)
4395 Grant Programs - Other	448,081	400,000	250,686	162,062	412,748	425,000	3%
4511 Casualty Insurance	485	585	488	97	585	784	34%
4512 Workers Comp Insurance	39,071	58,371	43,778	14,593	58,371	75,651	30%
4547 Reimb-Hearing Officer	(275,000)	(275,000)	-	(275,000)	(275,000)	(275,000)	-
4598 Criminal Court Allocation	218,677	350,000	-	338,554	338,554	350,000	3%
4742 Office Equipment	35,004	30,000	40,451	1,163	41,614	35,000	(16%)
4754 Internet Access and Maintenance	2,443	7,500	2,244	3,201	5,445	6,000	10%
Total 21 - District Court	2,153,264	2,461,726	1,693,470	684,755	2,378,225	2,537,935	7%
23 - District Attorney							
4133 Retired Employees Grp Insurance	34,254	36,652	27,489	9,163	36,652	38,851	6%
4137 Supplemental Benefits	-	-	-	-	-	228,000	-
4395 Grant Programs - Other	153,826	150,000	103,186	59,999	163,185	150,000	(8%)
4581 Annual Appropriation	7,200,000	7,560,000	5,040,000	2,520,000	7,560,000	7,938,000	5%
Total 23 - District Attorney	7,388,080	7,746,652	5,170,675	2,589,162	7,759,837	8,354,851	8%
25 - Coroner							
4204 Autopsies	28,906	75,000	18,536	42,936	61,472	75,000	22%
4581 Annual Appropriation	183,000	212,330	159,248	53,082	212,330	233,000	10%
Total 25 - Coroner	211,906	287,330	177,784	96,018	273,802	308,000	12%
28 - JP & Constables							
4113 Salaries Regular Employees	51,514	85,000	53,623	13,725	67,348	85,000	26%
4119 Salaries Reimbursed By Others	(27,360)	(25,000)	(18,240)	(9,120)	(27,360)	(27,000)	(1%)
4135 Medicare Insurance	5,722	5,895	5,533	1,305	6,838	6,503	(5%)
4137 Supplemental Benefits	27,657	28,000	19,798	8,065	27,863	28,000	-

General Fund Detail Budget Worksheet

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4221 Printed Office Forms	-	1,000	-	715	715	1,000	40%
4230 Education, Travel and Training	2,615	8,000	2,213	4,747	6,960	8,000	15%
Total 28 - JP & Constables	60,147	102,895	62,928	19,436	82,364	101,503	23%
Total 120 - Criminal Justice	9,813,397	10,598,603	7,104,857	3,389,371	10,494,228	11,302,289	8%
131 - Administration							
4113 Salaries Regular Employees	1,218,993	1,394,698	938,837	387,968	1,326,805	1,391,485	5%
4131 Parochial Retirement	88,354	92,332	78,338	28,730	107,068	120,063	12%
4132 Group Health Insurance	101,150	99,479	91,842	35,298	127,140	136,720	8%
4133 Retired Employees Grp Insurance	34,055	36,439	27,329	9,110	36,439	38,625	6%
4135 Medicare Insurance	16,932	19,622	13,967	3,570	17,537	20,177	15%
4136 Caddo Parish Employee Retirement	50,048	96,375	66,218	9,740	75,958	33,554	(56%)
4138 Unemployment Claims	-	1,000	-	98	98	1,000	920%
4210 Books and Subscriptions	37,848	35,000	26,370	3,555	29,925	35,000	17%
4211 Dues-Governmental Organizations	5,886	7,500	5,454	948	6,402	7,500	17%
4221 Printed Office Forms	-	2,000	423	1,000	1,423	2,000	41%
4230 Education, Travel and Training	51,601	50,000	40,701	11,749	52,450	55,000	5%
4241 Office Supplies	10,173	13,000	9,796	838	10,634	13,000	22%
4242 Postage	356	1,000	352	629	981	1,000	2%
4243 Copy Supplies	4,749	6,000	3,554	1,618	5,172	6,000	16%
4250 Equipment Repairs	1,882	1,000	692	576	1,268	1,000	(21%)
4251 Gas, Oil, Grease	1,891	1,800	1,606	217	1,823	1,800	(1%)
4280 Telephone	6,842	12,000	4,888	5,554	10,442	12,000	15%
4311 Recruitment and Screenings	116	300	-	198	198	300	52%
4321 Legal and Auditing	4,173	4,910	5,012	170	5,182	5,300	2%
4324 Information Systems Allocation	44,520	46,746	35,060	11,686	46,746	52,589	12%
4327 Professional Services	69,547	91,000	33,036	55,000	88,036	91,000	3%
4344 Public Information	40,758	-	-	-	-	-	-
4353 Parking Fees	7,389	7,500	3,499	2,388	5,887	7,500	27%
4360 Reimb from Other Funds	(794,906)	(819,466)	(614,599)	(204,867)	(819,466)	(853,686)	4%
4390 General Ins-Legal Service	(52,000)	(52,000)	(39,000)	(13,000)	(52,000)	(52,000)	-
4511 Casualty Insurance	1,696	2,045	1,704	341	2,045	2,561	25%
4512 Workers Comp Insurance	20,244	30,233	22,683	7,550	30,233	40,240	33%

General Fund Detail Budget Worksheet

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4742 Office Equipment	6,106	6,000	1,000	4,199	5,199	6,000	15%
Total 131 - Administration	978,405	1,186,513	758,762	364,863	1,123,625	1,175,728	5%
132 - Human Resources							
4113 Salaries Regular Employees	396,470	414,600	302,498	113,993	416,491	600,436	44%
4131 Parochial Retirement	45,098	45,606	35,357	11,547	46,904	66,048	41%
4132 Group Health Insurance	98,246	108,373	76,140	30,972	107,112	112,559	5%
4133 Retired Employees Grp Insurance	11,918	12,752	9,564	3,188	12,752	13,517	6%
4135 Medicare Insurance	5,060	6,013	4,147	1,339	5,486	8,706	59%
4138 Unemployment Claims	-	500	-	155	155	500	223%
4210 Books and Subscriptions	685	1,250	263	876	1,139	1,250	10%
4211 Dues-Governmental Organizations	1,553	2,245	1,074	1,130	2,204	2,245	2%
4221 Printed Office Forms	-	800	-	772	772	800	4%
4230 Education, Travel and Training	6,635	16,950	7,511	8,635	16,146	16,950	5%
4241 Office Supplies	4,902	4,800	4,029	756	4,785	4,800	-
4242 Postage	2,078	1,700	1,289	415	1,704	1,700	(0%)
4243 Copy Supplies	4,201	4,500	2,994	1,498	4,492	4,500	-
4244 Training Resources	3,615	5,000	3,715	1,272	4,987	5,000	-
4247 Record Retention	18,097	20,000	13,459	4,172	17,631	20,000	13%
4250 Equipment Repairs	-	100	158	53	211	100	(53%)
4251 Gas, Oil, Grease	-	1,200	439	262	701	1,200	71%
4256 Annual Pin Ceremony	6,987	10,000	9,470	371	9,841	10,000	2%
4280 Telephone	3,153	5,000	1,462	3,288	4,750	5,000	5%
4311 Recruitment and Screenings	4,772	2,200	338	3,065	3,403	2,200	(35%)
4313 Maintenance Contract	2,044	15,000	-	14,957	14,957	15,000	-
4321 Legal and Auditing	1,291	1,618	1,314	82	1,396	1,700	22%
4324 Information Systems Allocation	50,880	53,424	40,068	13,356	53,424	56,095	5%
4327 Professional Services	90	7,290	150	7,000	7,150	7,290	2%
4353 Parking Fees	1,179	1,500	364	182	546	1,500	175%
4360 Reimb from Other Funds	(417,370)	(455,132)	(341,349)	(113,783)	(455,132)	(546,909)	20%
4511 Casualty Insurance	485	585	488	95	583	784	34%
4512 Workers Comp Insurance	7,996	11,946	8,960	2,986	11,946	15,895	33%
4742 Office Equipment	49	3,600	598	2,980	3,578	3,600	1%

General Fund Detail Budget Worksheet

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4745 Computer Equipment Purchases	-	-	-	-	-	3,000	-
Total 132 - Human Resources	260,114	303,420	184,497	115,617	300,114	435,466	45%
133 - Finance							
4113 Salaries Regular Employees	784,993	840,123	601,126	244,555	845,681	920,432	9%
4119 Salaries Reimbursed By Others	(54,444)	(50,000)	(24,547)	(32,448)	(56,995)	(55,000)	(4%)
4131 Parochial Retirement	89,423	92,414	70,717	22,805	93,522	101,247	8%
4132 Group Health Insurance	118,242	123,178	97,969	25,960	123,929	135,364	9%
4133 Retired Employees Grp Insurance	34,065	36,450	27,338	9,112	36,450	38,637	6%
4135 Medicare Insurance	10,600	12,037	8,663	3,751	12,414	13,057	5%
4211 Dues-Governmental Organizations	3,272	5,000	4,645	107	4,752	5,000	5%
4221 Printed Office Forms	789	4,000	753	999	1,752	2,500	43%
4230 Education, Travel and Training	25,840	30,000	17,398	6,286	23,684	30,000	27%
4241 Office Supplies	21,741	15,000	17,576	775	18,351	20,000	9%
4242 Postage	6,665	11,000	5,006	590	5,596	9,000	61%
4243 Copy Supplies	2,999	5,500	2,301	1,645	3,946	5,500	39%
4251 Gas, Oil, Grease	487	1,500	1,186	700	1,886	2,000	6%
4280 Telephone	5,235	6,500	939	4,596	5,535	6,000	8%
4311 Recruitment and Screenings	161	400	378	315	693	400	(42%)
4321 Legal and Auditing	1,380	1,637	1,329	348	1,677	1,700	1%
4324 Information Systems Allocation	50,880	53,424	40,068	13,356	53,424	56,095	5%
4327 Professional Services	21,236	20,000	39,071	6	39,077	35,000	(10%)
4353 Parking Fees	2,159	2,500	162	99	261	500	92%
4360 Reimb from Other Funds	(677,367)	(691,194)	(518,395)	(172,799)	(691,194)	(812,623)	18%
4372 Cost Allocation Services	15,500	15,500	(3,600)	19,100	15,500	15,500	-
4511 Casualty Insurance	1,816	2,190	1,825	365	2,190	2,758	26%
4512 Workers Comp Insurance	19,384	28,959	21,719	7,240	28,959	38,530	33%
4543 Accounting Fees	(5,500)	(5,500)	-	(5,500)	(5,500)	(5,500)	-
4742 Office Equipment	4,480	8,500	1,574	6,270	7,844	8,500	8%
Total 133 - Finance	484,036	569,118	415,199	158,235	573,434	574,597	-
134 - Communications							
4113 Salaries Regular Employees	164,216	223,000	118,778	84,691	203,469	251,930	24%

General Fund Detail Budget Worksheet

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4131 Parochial Retirement	18,489	24,530	13,747	7,229	20,976	27,714	32%
4132 Group Health Insurance	18,275	36,681	17,108	13,408	30,516	49,007	61%
4135 Medicare Insurance	2,154	3,235	1,717	503	2,220	3,654	65%
4211 Dues-Governmental Organizations	3,192	4,000	2,307	894	3,201	4,000	25%
4223 Annual Report	-	7,000	-	5,117	5,117	5,000	(2%)
4230 Education, Travel and Training	1,719	10,000	2,461	5,273	7,734	12,000	55%
4241 Office Supplies	4,738	3,000	1,761	310	2,071	3,000	45%
4242 Postage	-	1,000	-	198	198	1,000	405%
4250 Equipment Repairs	721	500	1,529	97	1,626	1,500	(8%)
4251 Gas, Oil, Grease	150	2,700	619	684	1,303	2,700	107%
4280 Telephone	3,982	3,410	1,378	1,632	3,010	4,000	33%
4321 Legal and Auditing	-	-	-	-	-	1,100	-
4327 Professional Services	40,770	63,240	38,920	20,359	59,279	70,000	18%
4344 Public Information	16,040	79,000	44,281	32,738	77,019	79,000	3%
4360 Reimb from Other Funds	(144,839)	(192,681)	(144,511)	(48,170)	(192,681)	(216,394)	12%
4512 Workers Comp Insurance	-	-	-	-	-	10,060	-
4742 Office Equipment	1,668	3,000	-	2,925	2,925	3,000	3%
Total 134 - Communications	131,274	271,615	100,096	127,887	227,983	312,271	37%
136 - Information Systems							
4113 Salaries Regular Employees	328,467	340,440	248,033	92,792	340,825	363,959	7%
4131 Parochial Retirement	37,169	37,449	28,980	8,837	37,817	40,036	6%
4132 Group Health Insurance	26,204	28,182	21,175	6,515	27,690	29,661	7%
4133 Retired Employees Grp Insurance	4,256	4,554	3,416	1,138	4,554	4,827	6%
4135 Medicare Insurance	4,536	4,937	3,700	1,136	4,836	5,278	9%
4230 Education, Travel and Training	431	7,000	503	1,041	1,544	5,000	224%
4241 Office Supplies	398	1,000	389	2	391	1,000	156%
4250 Equipment Repairs	1,499	5,000	-	1,513	1,513	3,000	98%
4251 Gas, Oil, Grease	121	900	125	155	280	2,500	793%
4280 Telephone	(1,495)	7,500	1,005	4,483	5,488	7,500	37%
4313 Maintenance Contract	478,766	475,000	314,010	163,105	477,115	500,000	5%
4321 Legal and Auditing	951	1,135	921	248	1,169	1,140	(2%)
4327 Professional Services	4,335	10,000	2,950	2,385	5,335	10,000	87%

General Fund Detail Budget Worksheet

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4360 Reimb from Other Funds	(636,000)	(667,800)	(500,850)	(166,950)	(667,800)	(701,191)	5%
4511 Casualty Insurance	1,696	2,045	1,704	341	2,045	2,561	25%
4512 Workers Comp Insurance	5,365	8,015	6,011	2,004	8,015	10,060	26%
4742 Office Equipment	227	1,000	53	931	984	1,000	2%
4745 Computer Equipment Purchases	176	3,000	-	115	115	2,000	1,639%
4754 Internet Access and Maintenance	37,499	38,000	29,861	12,144	42,005	40,000	(5%)
Total 136 - Information Systems	294,600	307,357	161,985	131,936	293,921	328,331	12%
150 - Allocation To Other Entities							
4951 Metropolitan Planning	325,000	325,000	162,500	162,500	325,000	325,000	-
4952 Civil Defense-Emerg Preparedness	22,995	37,000	-	25,665	25,665	37,000	44%
4955 Parish Service Office	38,760	46,000	27,488	15,062	42,550	46,000	8%
4959 NGO Appropriations	8,456	250,000	250,000	-	250,000	250,000	-
Total 150 - Allocation To Other Entities	395,211	658,000	439,988	203,227	643,215	658,000	2%
161 - Facility & Maintenance							
63 - Coroner Building							
4260 Building Repairs & Maintenance	5,456	14,000	13,453	2,468	15,921	14,000	(12%)
4272 Electricity	17,636	25,000	12,719	9,077	21,796	25,000	15%
4273 Water	2,124	2,000	1,663	945	2,608	2,500	(4%)
4280 Telephone	5,307	6,000	3,029	2,347	5,376	6,000	12%
4312 Pest Control	743	1,000	496	310	806	1,000	24%
4313 Maintenance Contract	929	1,000	734	217	951	1,000	5%
4317 Janitorial Service	20,400	22,000	12,000	6,500	18,500	22,000	19%
4318 Waste Disposal Fees	2,682	3,500	1,260	420	1,680	3,000	79%
4388 Building Management	3,836	4,239	3,179	1,060	4,239	4,252	-
Total 63 - Coroner Building	59,113	78,739	48,532	23,345	71,877	78,752	10%
64 - LSU Extension Bldg							
4260 Building Repairs & Maintenance	2,324	6,000	3,186	1,524	4,710	6,000	27%
4271 Natural Gas	864	1,000	503	358	861	1,000	16%
4272 Electricity	5,748	7,000	3,890	2,127	6,017	7,000	16%
4273 Water	399	1,000	250	104	354	600	69%

General Fund Detail Budget Worksheet

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4291 Lawn and Tree Maintenance	2,300	2,100	1,700	185	1,885	2,100	11%
4312 Pest Control	693	700	462	231	693	700	1%
4316 Security	269	660	209	147	356	660	85%
4317 Janitorial Service	9,000	9,000	7,075	9,725	16,800	17,000	1%
4318 Waste Disposal Fees	1,574	1,500	280	560	840	1,100	31%
4388 Building Management	3,836	4,239	3,179	1,060	4,239	4,252	-
4511 Casualty Insurance	3,029	3,653	3,044	609	3,653	4,728	29%
4754 Internet Access and Maintenance	4,850	5,000	2,791	1,997	4,788	5,000	4%
Total 64 - LSU Extension Bldg	34,886	41,852	26,570	18,626	45,196	50,140	11%
65 - Archives							
4327 Professional Services	86,250	90,000	64,456	28,806	93,262	95,000	2%
Total 65 - Archives	86,250	90,000	64,456	28,806	93,262	95,000	2%
69 - David Raines Comm Center							
4114 Salaries-Special	6,533	6,500	3,733	2,832	6,565	6,500	(1%)
4260 Building Repairs & Maintenance	9,641	20,000	17,865	932	18,797	20,000	6%
4271 Natural Gas	603	1,000	399	361	760	1,000	32%
4272 Electricity	46,669	49,000	35,821	28,278	64,099	49,000	(24%)
4273 Water	4,682	7,500	2,418	2,022	4,440	6,000	35%
4291 Lawn and Tree Maintenance	6,300	5,000	4,300	1,000	5,300	5,500	4%
4312 Pest Control	1,058	1,500	706	353	1,059	1,500	42%
4316 Security	1,436	1,400	1,144	270	1,414	1,400	(1%)
4317 Janitorial Service	19,500	23,000	16,125	5,000	21,125	23,000	9%
4318 Waste Disposal Fees	6,751	8,000	4,130	1,750	5,880	7,000	19%
4388 Building Management	10,961	12,110	9,083	3,027	12,110	12,148	-
4511 Casualty Insurance	1,696	2,045	1,704	341	2,045	2,561	25%
4544 Utilities Charged To Other	(51,579)	(40,000)	(35,611)	(6,940)	(42,551)	(40,000)	(6%)
4558 Reimb-Health Tax Fund	(33,390)	(33,390)	(25,042)	(8,348)	(33,390)	(33,390)	-
4754 Internet Access and Maintenance	2,903	3,500	2,411	1,033	3,444	3,500	2%
Total 69 - David Raines Comm Center	33,764	67,165	39,185	31,912	71,097	65,719	(8%)
Total 161 - Facility & Maintenance	214,013	277,756	178,743	102,689	281,432	289,611	3%

General Fund Detail Budget Worksheet

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
170 - Elections							
71 - Registrar Of Voters							
4113 Salaries Regular Employees	187,807	207,112	112,933	81,045	193,978	217,559	12%
4114 Salaries-Special	-	15,000	-	14,332	14,332	15,000	5%
4122 Salaries-Part Time	313,069	250,000	224,403	59,933	284,336	300,000	6%
4132 Group Health Insurance	566	7,500	506	243	749	5,000	568%
4133 Retired Employees Grp Insurance	11,078	11,853	8,890	2,963	11,853	12,564	6%
4135 Medicare Insurance	29,987	24,711	20,602	3,097	23,699	25,995	10%
4138 Unemployment Claims	156	1,000	-	255	255	1,000	292%
4139 ROV Retirement	23,230	34,000	18,689	14,098	32,787	38,000	16%
4210 Books and Subscriptions	2,199	2,500	228	1,927	2,155	2,500	16%
4211 Dues-Governmental Organizations	-	6,000	625	1,000	1,625	6,000	269%
4220 Official Publications	3,713	5,000	6,937	1,000	7,937	7,500	(6%)
4221 Printed Office Forms	11,287	10,000	829	9,999	10,828	10,000	(8%)
4230 Education, Travel and Training	8,189	21,000	10,032	8,021	18,053	21,000	16%
4241 Office Supplies	27,161	20,000	10,674	7,343	18,017	20,000	11%
4242 Postage	69,795	120,000	28,633	87,472	116,105	120,000	3%
4243 Copy Supplies	5,367	7,000	3,721	2,732	6,453	7,000	8%
4247 Record Retention	-	4,000	-	-	-	-	-
4260 Building Repairs & Maintenance	459	1,500	-	985	985	1,500	52%
4280 Telephone	1,364	2,500	650	902	1,552	2,500	61%
4313 Maintenance Contract	-	2,000	-	1,511	1,511	2,000	32%
4327 Professional Services	7,664	10,000	4,988	3,600	8,588	10,000	16%
4353 Parking Fees	8,948	16,000	12,788	997	13,785	16,000	16%
4511 Casualty Insurance	1,454	1,754	1,462	292	1,754	2,167	24%
4512 Workers Comp Insurance	5,365	8,015	6,011	2,004	8,015	10,060	26%
4742 Office Equipment	-	5,000	1,846	2,525	4,371	5,000	14%
4754 Internet Access and Maintenance	2,100	2,500	1,225	825	2,050	2,500	22%
Total 71 - Registrar Of Voters	720,958	795,945	476,671	309,102	785,773	860,845	10%

General Fund Detail Budget Worksheet

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
72 - Election Cost							
4172 Election Expense	52,076	200,000	3,413	99,999	103,412	200,000	93%
4173 Voting Precinct Improvement	-	2,000	91	1,000	1,091	2,000	83%
Total 72 - Election Cost	52,076	202,000	3,504	100,999	104,503	202,000	93%
Total 170 - Elections	773,034	997,945	480,174	410,102	890,276	1,062,845	19%
180 - Statutory Appropriations							
4201 Ambulance Service	11,625	15,000	12,747	1,325	14,072	15,000	7%
4202 Pauper Funeral	75,000	75,000	75,000	-	75,000	75,000	-
4310 Codification of Ordinances	1,515	8,000	4,487	1,999	6,486	8,000	23%
4352 Governmental Relations	194,402	180,000	104,072	82,738	186,810	270,000	45%
4355 Marketing	-	50,000	-	37,894	37,894	140,000	269%
4591 Retirement Contributions	258,829	261,300	-	271,320	271,320	276,030	2%
4592 Sheriff's Tax Collection	13,384	20,000	7,479	6,520	13,999	20,000	43%
4712 Site Lease	129,029	160,000	133,330	26,666	159,996	160,000	-
4810 Principal Payments	203,500	211,000	211,000	-	211,000	214,000	1%
4820 Interest Payments	50,150	44,926	44,932	994	45,926	39,620	(14%)
4830 Paying Agent Fees	1,600	2,000	1,925	101	2,026	2,000	(1%)
Total 180 - Statutory Appropriations	939,034	1,027,226	594,971	429,558	1,024,529	1,219,650	19%
611 - LSU Extension Service							
4113 Salaries Regular Employees	63,000	69,300	51,975	17,325	69,300	69,300	-
4243 Copy Supplies	2,653	2,500	2,085	401	2,486	2,500	1%
4250 Equipment Repairs	1,711	3,500	980	1,999	2,979	3,500	17%
4251 Gas, Oil, Grease	1,806	3,000	1,404	1,574	2,978	3,000	1%
4742 Office Equipment	270	500	160	299	459	500	9%
Total 611 - LSU Extension Service	69,439	78,800	56,604	21,598	78,202	78,800	1%
Total Expenditures - General Fund	15,150,044	17,132,517	11,031,064	5,696,141	16,727,205	18,298,987	9%
Excess (Deficiency) Of Revenues Over Expenditures	(1,942,936)	(4,896,040)	(7,712,928)	3,878,861	(3,834,067)	(5,554,285)	45%

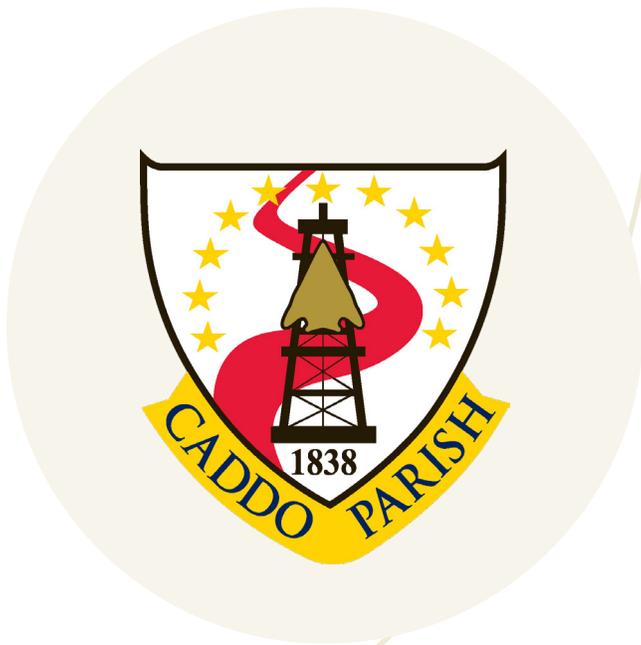
General Fund Detail Budget Worksheet

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
Other Financing Sources (Uses)							
3839 Transfer From American Rescue Plan Fund	600,000	1,100,000	-	1,100,000	1,100,000	250,000	(77%)
3852 Transfer From Capital Outlay	3,030	-	-	-	-	-	-
3855 Transfer From Criminal Justice	6,000,000	6,000,000	4,500,000	1,500,000	6,000,000	5,000,000	(17%)
3863 Transfer From Opioid Settlement Fund	-	-	-	-	-	200,000	-
4688 Transfer To Capital Outlay	(834,000)	(1,230,000)	(922,500)	(307,500)	(1,230,000)	(636,575)	(48%)
4691 Transfer To Parks & Recreation	-	(500,000)	(500,000)	-	(500,000)	(500,000)	-
Total Other Financing Sources (Uses)	5,769,030	5,370,000	3,077,500	2,292,500	5,370,000	4,313,425	(20%)
Net Change	3,826,094	473,960	(4,635,428)	6,171,361	1,535,933	(1,240,860)	(181%)
Fund Balance at Beginning of Year	19,674,921	18,818,858	23,501,015	23,501,015	23,501,015	25,036,948	7%
Fund Balance at End of Year	\$ 23,501,015	\$ 19,292,818	\$ 18,865,587	\$ 29,672,376	\$ 25,036,948	\$ 23,836,088	(5%)

Individual Fund Budgets - Special Revenue Funds

● **SPECIAL REVENUE FUNDS**

297	<u>Public Works Fund (200)</u>
304	<u>Building Maintenance Fund (210)</u>
308	<u>Detention Facilities Fund (225)</u>
311	<u>Parks and Recreation Fund (230)</u>
314	<u>Solid Waste Disposal Fund (240)</u>
317	<u>Juvenile Justice Fund (260)</u>
323	<u>Health Tax Fund (270)</u>
329	<u>Biomedical Fund (280)</u>
330	<u>Riverboat Fund (290)</u>
332	<u>Criminal Justice Fund (295)</u>
334	<u>Head Start Fund (296)</u>
335	<u>Oil and Gas Fund (297)</u>
337	<u>Opioid Settlement Fund (298)</u>
338	<u>Economic Development Fund (750)</u>
339	<u>Economic Development District Trust Fund</u>
340	<u>Law Officers Witness Fund (770)</u>
341	<u>Housing Choice Voucher Program Fund (772)</u>
342	<u>American Rescue Plan Fund (797)</u>
343	<u>E. Edward Jones Housing Trust Fund (798)</u>
345	<u>Reserve Trust Fund (799)</u>



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Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specified purposes.

Public Works Fund (200) - The Public Works Fund accounts for the proceeds of a special ad valorem tax, sales tax and other revenues dedicated for road and bridge maintenance and improvement as well as drainage and road construction.

Building Maintenance Fund (210) - The Building Maintenance Fund accounts for the proceeds of a special ad valorem tax dedicated for maintenance and operation of the Caddo Parish Courthouse and other public buildings.

Detention Facilities Fund (225) - The Detention Facilities Fund accounts for the proceeds of a special ad valorem tax dedicated to the maintenance and operation of the Caddo Correctional Center

Parks and Recreation Fund (230) - The Parks and Recreation Fund accounts for the proceeds of a special ad valorem tax and other revenues dedicated for maintenance and operation of the parish park system.

Solid Waste Disposal Fund (240) - The Solid Waste Disposal Fund accounts for the proceeds of a special ad valorem tax, sales tax, and other revenues dedicated for maintenance and operation of the Parish solid waste collection system.

Juvenile Justice Fund (260) - The Juvenile Justice Fund accounts for the proceeds of a special ad valorem tax dedicated to the maintenance and operation of the parish juvenile justice system.

Health Tax Fund (270) - The Health Tax Fund accounts for the proceeds of a special ad valorem tax dedicated to the maintenance and operation of the parish health unit and animal shelter.

Biomedical Fund (280) - The Biomedical Fund accounts for the proceeds of a special ad valorem tax dedicated to economic development activities, primarily through the Biomedical Research Foundation.

Riverboat Fund (290) - The Riverboat Fund accounts for revenues received by the Commission from a share of gaming receipts received from riverboat casinos.

Criminal Justice Fund (295) - The Criminal Justice Fund accounts for the proceeds of a special ad valorem tax dedicated for criminal justice system expenditures.

Head Start Fund (296) - The Head Start Fund accounts for revenues and expenditures for the Head Start program. The Head Start program is fully funded through a federal grant from the United States Department of Health and Human Services (HHS) and is administered by the Caddo Community Action Agency (CCAA).

Oil and Gas Fund (297) – The Oil and Gas Fund accounts for revenues received from lease bonuses and royalty payments resulting from the leasing of the oil and gas mineral rights on Parish property.

Opioid Settlement Fund (298) – The Opioid Settlement Fund accounts for revenues received from the Opioid Settlement resulting from the litigation with Pharmaceutical Supply Chain Participants of Opioids.

Economic Development Fund (750) – This fund was established to account for the proceeds from the sale of land at the old penal farm site, now known as the West Shreveport Industrial Park. The sale proceeds are dedicated to industrial inducement and industrial park acquisitions and improvements.

Economic Development District Trust Fund (755) – This fund was established to account for the revenues and expenditures related to the Amazon Tax Increment Financing (TIF) District.

Law Officers Witness Fund (770) – The Law Officers Witness Fund accounts for the proceeds of a special case charge on criminal matters. The revenues generated are dedicated to the payment of a special witness fee to law officers who are called as witnesses to testify in district court.

Housing Choice Voucher Program Fund (772) – The Housing Choice Voucher Program (HCVP) Fund accounts for the revenues and expenditures associated with the federal Section 8 grant received from the Department of Housing and Urban Development (HUD).

American Rescue Plan Fund (797) – The American Rescue Plan Fund was established to account for expenditures related to the American Rescue Plan Act (ARPA) of 2021.

E. Edward Jones Housing Trust Fund (798) – The E. Edward Jones Housing Trust Fund was established as a revolving loan fund whose purpose is to help a variety of developers facilitate quality affordable homeownership, mixed used development, and encourage private investment to promote collaborative economic and neighborhood development.

Reserve Trust Fund (799) – The Reserve Trust Fund was established to provide financial resources in the event of a major interruption in budgeted revenues, a catastrophic natural disaster, an extraordinary economic development opportunity or other occasion requiring immediate emergency funding needs or cash flow loan demand.

Special Revenue Funds

Summary of Revenues, Expenditures, and Changes in Fund Balances

	Public Works Fund	Building Maintenance Fund	Detention Facilities Fund	Parks & Recreation Fund	Solid Waste Fund	Juvenile Justice Fund	Health Tax Fund	Biomedical Fund	Riverboat Fund
Revenue									
Tax Revenue	\$ 19,285,714	\$ 6,179,803	\$ 11,597,768	\$ 1,908,842	\$ 5,495,450	\$ 4,476,296	\$ 4,455,648	\$ 3,819,624	\$ -
Licenses & Permits Revenue	415,000	-	-	-	-	-	2,500	-	-
Intergovernmental Revenue	3,090,559	105,410	200,000	38,000	-	859,474	78,000	65,000	-
Gaming Revenue	-	-	-	-	-	-	-	-	750,000
Oil and Gas Revenue	-	-	-	-	-	-	-	-	-
Charges For Services	300,000	-	-	40,000	-	100	95,000	-	-
Fines & Forfeitures Revenue	10,000	-	-	-	-	-	-	-	-
Rents and Interest Earned	250,000	136,000	40,000	110,000	250,000	75,000	45,000	1,500	5,000
Other Revenue	49,000	500	10,000	2,650	140,000	10,500	6,500	-	-
Total Revenue	23,400,273	6,421,713	11,847,768	2,099,492	5,885,450	5,421,370	4,682,648	3,886,124	755,000
Expenditures By Function									
General Government									
Administration	-	-	-	-	-	-	-	-	577,721
Finance	-	-	-	-	-	-	-	-	-
Allocation To Other Entities	-	-	-	-	-	-	-	-	1,699,650
Fleet Services	1,002,922	-	-	-	-	-	-	-	-
Total General Government	1,002,922	-	-	-	-	-	-	-	2,277,371
Building Facilities									
Forcht Wade	-	10,000	-	-	-	-	-	-	-
Criminal Administration	-	225,000	-	-	-	-	-	-	-
Courthouse	-	5,769,106	-	-	-	-	-	-	-
Juvenile Justice Bldgs	-	-	-	-	-	704,922	-	-	-
Francis Bickham Bldg	-	181,095	-	-	-	-	-	-	-
Government Plaza	-	249,944	-	-	-	-	-	-	-
Veterans Affairs Building	-	26,500	-	-	-	-	-	-	-
Total Building Facilities	-	6,461,645	-	-	-	704,922	-	-	-
Criminal Justice									
Criminal Administration	-	-	-	-	-	-	-	-	-
District Court	-	-	-	-	-	-	-	-	-
Total Criminal Justice	-	-	-	-	-	-	-	-	-
Juvenile Court	-	-	-	-	-	992,121	-	-	-

Special Revenue Funds

Summary of Revenues, Expenditures, and Changes in Fund Balances (Continued)

	Criminal Justice Fund	Head Start Fund	Oil and Gas Fund	Opioid Settlement Fund	Economic Development Fund	Econ Develop District Trust Fund	Law Officers Witness Fund	Housing Choice Voucher Program	American Rescue Plan Fund
Revenue									
Tax Revenue	\$ 7,889,379	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits Revenue	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	130,000	16,500,000	-	-	-	-	-	1,200,000	5,000,000
Gaming Revenue	-	-	-	-	750,000	-	-	-	-
Oil and Gas Revenue	-	-	2,500,000	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-	12,000	-	-
Fines & Forfeitures Revenue	-	-	-	-	-	-	-	-	-
Rents and Interest Earned	1,500	-	150,000	45,000	20,000	400	400	-	100,000
Other Revenue	-	-	-	500,000	-	-	-	-	-
Total Revenue	8,020,879	16,500,000	2,650,000	545,000	770,000	400	12,400	1,200,000	5,100,000
Expenditures By Function									
General Government									
Administration	-	-	71,430	539,676	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Allocation To Other Entities	-	-	-	-	-	-	-	-	-
Fleet Services	-	-	-	-	-	-	-	-	-
Total General Government	-	-	71,430	539,676	-	-	-	-	-
Building Facilities									
Forcht Wade	-	-	-	-	-	-	-	-	-
Criminal Administration	-	-	-	-	-	-	-	-	-
Courthouse	-	-	-	-	-	-	-	-	-
Juvenile Justice Bldgs	-	-	-	-	-	-	-	-	-
Francis Bickham Bldg	-	-	-	-	-	-	-	-	-
Government Plaza	-	-	-	-	-	-	-	-	-
Veterans Affairs Building	-	-	-	-	-	-	-	-	-
Total Building Facilities	-	-	-	-	-	-	-	-	-
Criminal Justice									
Criminal Administration	274,764	-	-	-	-	-	-	-	-
District Court	-	-	-	-	-	-	15,476	-	-
Total Criminal Justice	274,764	-	-	-	-	-	15,476	-	-
Juvenile Court	-	-	-	-	-	-	-	-	-

Special Revenue Funds

Summary of Revenues, Expenditures, and Changes in Fund Balances (Continued)

	E. Edward Jones Trust Fund	Reserve Trust Fund	Total
Revenue			
Tax Revenue	\$ -	\$ -	\$ 65,108,524
Licenses & Permits Revenue	-	-	417,500
Intergovernmental Revenue	-	-	27,266,443
Gaming Revenue	150,000	-	1,650,000
Oil and Gas Revenue	-	-	2,500,000
Charges For Services	-	-	447,100
Fines & Forfeitures Revenue	-	-	10,000
Rents and Interest Earned	10,000	550,000	1,789,800
Other Revenue	-	-	719,150
Total Revenue	160,000	550,000	99,908,517
Expenditures By Function			
General Government			
Administration	-	-	1,188,827
Finance	-	11,893	11,893
Allocation To Other Entities	-	350,000	2,049,650
Fleet Services	-	-	1,002,922
Total General Government	-	361,893	4,253,292
Building Facilities			
Forcht Wade	-	-	10,000
Criminal Administration	-	-	225,000
Courthouse	-	-	5,769,106
Juvenile Justice Bldgs	-	-	704,922
Francis Bickham Bldg	-	-	181,095
Government Plaza	-	-	249,944
Veterans Affairs Building	-	-	26,500
Total Building Facilities	-	-	7,166,567
Criminal Justice			
Criminal Administration	-	-	274,764
District Court	-	-	15,476
Total Criminal Justice	-	-	290,240
Juvenile Court	-	-	992,121

Special Revenue Funds

Summary of Revenues, Expenditures, and Changes in Fund Balances (Continued)

	Public Works Fund	Building Maintenance Fund	Detention Facilities Fund	Parks & Recreation Fund	Solid Waste Fund	Juvenile Justice Fund	Health Tax Fund	Biomedical Fund	Riverboat Fund
Juvenile Services									
Probation Operations	-	-	-	-	-	4,991,398	-	-	-
Juvenile Detention	-	-	-	-	-	3,362,504	-	-	-
Total Juvenile Services	-	-	-	-	-	8,353,902	-	-	-
Caddo Correctional Center	-	-	4,942,722	-	-	-	-	-	-
Statutory Appropriations	-	-	8,375,000	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	4,864,593	-	-
Highways, Streets, and Drainage	9,485,118	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	5,822,586	-	-	-	-
Culture and Recreation	-	-	-	2,878,290	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-	3,797,316	-
Interest and Fees on Long-term Debt	-	135,700	204,820	-	-	-	89,750	-	-
Total Expenditures	10,488,040	6,597,345	13,522,542	2,878,290	5,822,586	10,050,945	4,954,343	3,797,316	2,277,371
Excess (Deficiency) Of Revenues Over Expenditures	12,912,233	(175,632)	(1,674,774)	(778,798)	62,864	(4,629,575)	(271,695)	88,808	(1,522,371)
Other Financing Sources (Uses)									
Transfers In	-	-	1,000,000	500,000	-	3,600,000	-	-	1,250,000
Transfers Out	(19,877,000)	(1,164,000)	(885,000)	-	(2,441,000)	(156,000)	(391,000)	-	-
Total Other Financing Sources (Uses)	(19,877,000)	(1,164,000)	115,000	500,000	(2,441,000)	3,444,000	(391,000)	-	1,250,000
Net Change	(6,964,767)	(1,339,632)	(1,559,774)	(278,798)	(2,378,136)	(1,185,575)	(662,695)	88,808	(272,371)

Special Revenue Funds

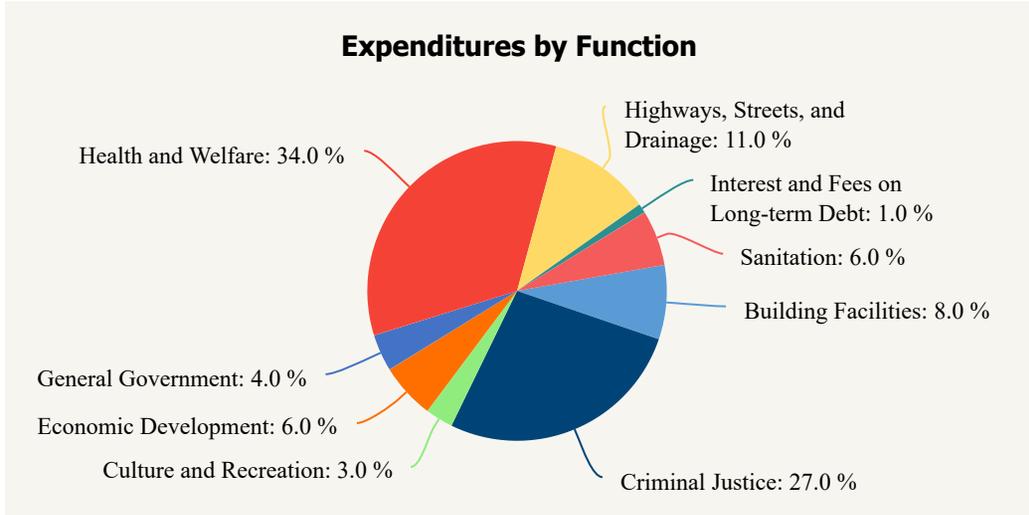
Summary of Revenues, Expenditures, and Changes in Fund Balances (Continued)

	Criminal Justice Fund	Head Start Fund	Oil and Gas Fund	Opioid Settlement Fund	Economic Development Fund	Econ Develop District Trust Fund	Law Officers Witness Fund	Housing Choice Voucher Program	American Rescue Plan Fund
Juvenile Services									
Probation Operations	-	-	-	-	-	-	-	-	-
Juvenile Detention	-	-	-	-	-	-	-	-	-
Total Juvenile Services	-	-	-	-	-	-	-	-	-
Caddo Correctional Center	-	-	-	-	-	-	-	-	-
Statutory Appropriations	-	-	-	-	-	-	-	-	-
Health and Welfare	-	16,500,000	-	-	-	-	-	1,200,000	5,000,000
Highways, Streets, and Drainage	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Economic Development	-	-	-	-	1,238,507	50,500	-	-	-
Interest and Fees on Long-term Debt	-	-	400,350	-	-	-	-	-	-
Total Expenditures	274,764	16,500,000	471,780	539,676	1,238,507	50,500	15,476	1,200,000	5,000,000
Excess (Deficiency) Of Revenues Over Expenditures	7,746,115	-	2,178,220	5,324	(468,507)	(50,100)	(3,076)	-	100,000
Other Financing Sources (Uses)									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	(12,000,000)	-	(11,257,500)	(300,000)	-	-	-	-	(250,000)
Total Other Financing Sources (Uses)	(12,000,000)	-	(11,257,500)	(300,000)	-	-	-	-	(250,000)
Net Change	(4,253,885)	-	(9,079,280)	(294,676)	(468,507)	(50,100)	(3,076)	-	(150,000)

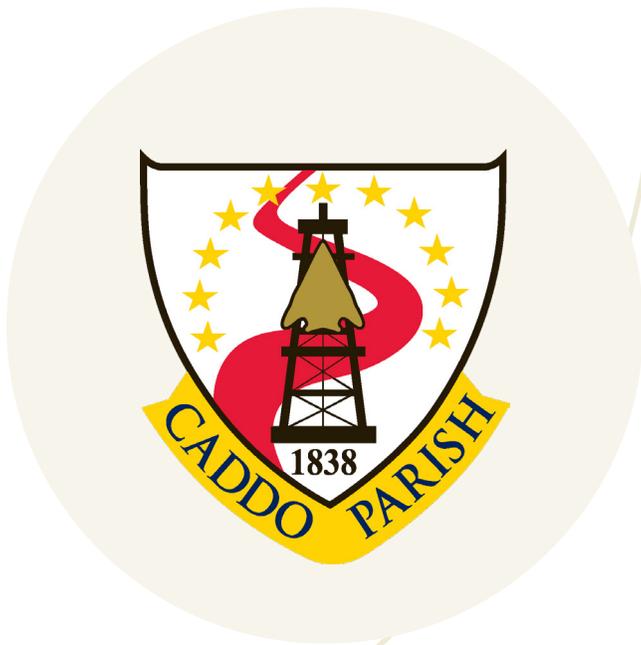
Special Revenue Funds

Summary of Revenues, Expenditures, and Changes in Fund Balances (Continued)

	E. Edward Jones Trust Fund	Reserve Trust Fund	Total
Juvenile Services			
Probation Operations	-	-	4,991,398
Juvenile Detention	-	-	3,362,504
Total Juvenile Services	-	-	8,353,902
Caddo Correctional Center	-	-	4,942,722
Statutory Appropriations	-	-	8,375,000
Health and Welfare	-	-	27,564,593
Highways, Streets, and Drainage	-	-	9,485,118
Sanitation	-	-	5,822,586
Culture and Recreation	-	-	2,878,290
Economic Development	109,413	-	5,195,736
Interest and Fees on Long-term Debt	-	-	830,620
Total Expenditures	109,413	361,893	86,150,787
Excess (Deficiency) Of Revenues Over Expenditures	50,587	188,107	13,757,730
Other Financing Sources (Uses)			
Transfers In	-	4,000,000	10,350,000
Transfers Out	-	-	(48,721,500)
Total Other Financing Sources (Uses)	-	4,000,000	(38,371,500)
Net Change	50,587	4,188,107	(24,613,770)



27% of the expenditures in the Special Revenue Funds relate to criminal justice. Criminal justice costs are those costs for CCC, Juvenile Court, and the Department of Juvenile Services. Highways and Streets are the costs associated with maintaining the roads, bridges, and drainage infrastructures for Caddo Parish. Building Facilities represent the costs that are required for the upkeep of all Parish buildings.

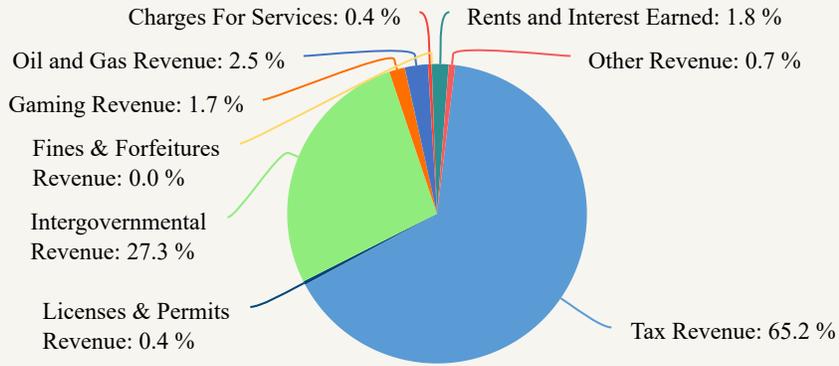


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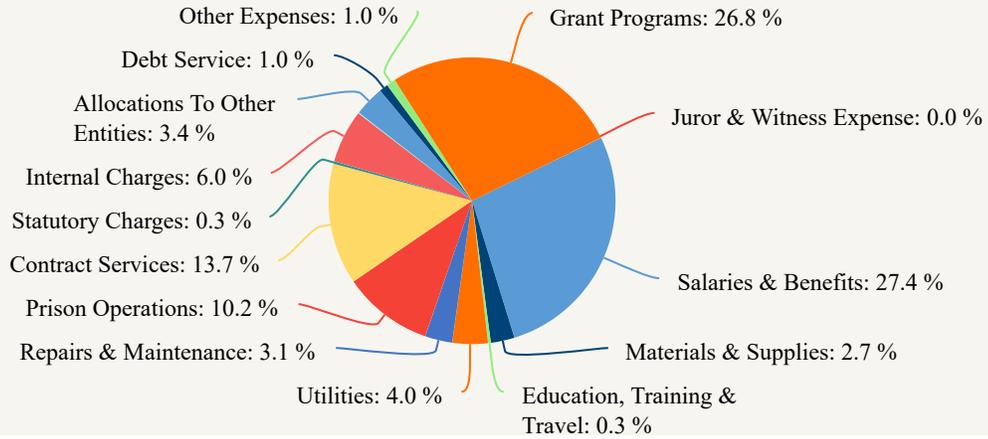
Special Revenue Fund Budget By Category

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget
Revenue				
Tax Revenue	\$ 65,457,454	\$ 62,633,703	\$ 66,208,927	\$ 65,108,524
Licenses & Permits Revenue	448,747	367,500	419,814	417,500
Intergovernmental Revenue	32,315,492	30,692,588	32,998,275	27,266,443
Gaming Revenue	1,538,622	1,465,000	1,595,880	1,650,000
Oil and Gas Revenue	3,572,064	1,000,000	6,538,184	2,500,000
Charges For Services	456,850	477,100	408,285	447,100
Fines & Forfeitures Revenue	11,446	12,000	5,915	10,000
Rents and Interest Earned	9,266,335	1,962,550	2,706,472	1,789,800
Other Revenue	1,930,538	716,500	1,658,699	719,150
Total Revenue	114,997,546	99,326,941	112,540,451	99,908,517
Expenditures				
Salaries & Benefits	19,996,316	22,891,804	21,697,642	23,696,190
Materials & Supplies	1,160,127	2,087,300	1,794,260	2,339,275
Education, Training & Travel	144,724	214,500	185,536	226,015
Utilities	2,832,234	3,310,200	3,274,455	3,468,700
Repairs & Maintenance	2,239,940	2,529,190	2,308,095	2,642,190
Prison Operations	8,221,525	8,566,000	8,622,883	8,779,000
Contract Services	8,451,721	12,051,894	10,197,738	11,773,190
Statutory Charges	205,367	246,300	217,506	246,300
Internal Charges	3,584,756	4,223,414	4,233,234	5,173,893
Capital Outlay	92,594	120,900	98,421	128,000
Allocations To Other Entities	1,653,279	2,237,272	1,787,691	2,953,650
Debt Service	829,450	830,826	830,846	830,620
Other Expenses	507,834	411,500	415,865	866,400
Grant Programs	19,870,016	23,999,364	25,890,134	23,155,364
Reimbursements	(140,000)	(140,000)	(140,000)	(140,000)
Juror & Witness Expense	9,550	16,000	9,150	12,000
Total Expenditures	69,659,432	83,596,464	81,423,456	86,150,787
Excess (Deficiency) Of Revenues Over Expenditures	45,338,114	15,730,477	31,116,995	13,757,730
Other Financing Sources (Uses)				
Transfers In	18,247,419	12,130,000	12,130,000	10,350,000
Transfers Out	(54,865,783)	(47,857,500)	(47,887,500)	(48,721,500)
Total Other Financing Sources (Uses)	(36,618,364)	(35,727,500)	(35,757,500)	(38,371,500)
Net Change	8,719,750	(19,997,023)	(4,640,505)	(24,613,770)
Fund Balance at Beginning of Year	187,130,159	176,821,837	195,849,909	191,209,404
Fund Balance at End of Year	\$195,849,909	\$156,824,814	\$191,209,404	\$169,084,957

Revenues by Sources



Expenditures by Category



Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
Public Works Fund (200)							
Revenues							
3113 Ad Valorem Tax-Parish	\$ 8,035,415	\$ 8,253,810	\$ -	\$ 8,282,720	\$ 8,282,720	\$ 8,419,680	2%
3114 Gas & Oil Sales	93,798	120,000	57,838	17,548	75,386	80,000	6%
3115 Estimated Uncollectible Taxes	(32,876)	(206,350)	-	(207,070)	(207,070)	(210,490)	2%
3117 Sign Billings	2,888	3,500	(877)	3,212	2,335	2,500	7%
3119 Equipment Repair Billings	129,692	100,000	65,788	18,359	84,147	90,000	7%
3120 Prior Year Taxes	44,262	50,934	24,087	70,612	94,699	71,024	(25%)
3175 Sales Tax Collections	12,415,979	10,672,000	7,882,559	4,329,845	12,212,404	11,005,500	(10%)
3180 Culvert Fees	7,329	7,500	5,295	2,270	7,565	7,500	(1%)
3181 Subdivision Fees	11,351	20,000	17,891	4,400	22,291	20,000	(10%)
3190 Special Assessment Revenue	17,067	4,000	-	3,894	3,894	4,000	3%
3219 Oil and Gas Permits	415,313	350,000	243,092	156,364	399,456	400,000	-
3220 Building Permits	29,594	15,000	13,129	5,799	18,928	15,000	(21%)
3224 Fines	11,446	12,000	2,400	3,515	5,915	10,000	69%
3351 State Revenue Sharing	139,745	130,559	-	136,995	136,995	130,559	(5%)
3356 Parish Transportation Fund	1,205,558	1,400,000	734,556	651,266	1,385,822	1,400,000	1%
3357 Road Royalty	1,512,568	1,500,000	1,560,824	-	1,560,824	1,560,000	(0%)
3462 FEMA Grant	40,289	-	11,453	1,644	13,097	-	(100%)
3610 Interest Earned	1,668,870	175,000	237,258	740	237,998	250,000	5%
3692 Adjudicated Property Fees	93,605	100,000	91,538	7,188	98,726	100,000	1%
3695 Miscellaneous Revenue	26,063	45,000	124,287	1,372	125,659	45,000	(64%)
3725 Grant Revenue - Other	356,049	-	29,960	-	29,960	-	(100%)
Total Revenues - Public Works Fund	26,224,002	22,752,953	11,101,077	13,490,674	24,591,751	23,400,273	(5%)
Expenditures							
411 - Road Administration							
4113 Salaries Regular Employees	829,797	886,795	597,508	262,196	859,704	932,964	9%
4122 Salaries-Part Time	49,753	46,330	36,170	12,749	48,919	50,097	2%
4131 Parochial Retirement	81,459	91,579	62,807	23,991	86,798	102,627	18%
4132 Group Health Insurance	68,154	76,258	63,954	24,727	88,681	106,410	20%

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4133 Retired Employees Grp Insurance	38,018	40,679	30,509	10,170	40,679	43,120	6%
4135 Medicare Insurance	17,067	17,587	13,350	5,095	18,445	19,555	6%
4138 Unemployment Claims	-	1,000	-	985	985	1,000	2%
4210 Books and Subscriptions	1,667	2,000	1,803	72	1,875	3,000	60%
4211 Dues-Governmental Organizations	2,170	5,000	2,700	155	2,855	5,000	75%
4221 Printed Office Forms	237	1,500	-	1,495	1,495	1,500	-
4230 Education, Travel and Training	9,537	25,000	9,561	8,987	18,548	25,000	35%
4241 Office Supplies	19,886	18,000	10,543	7,351	17,894	22,000	23%
4243 Copy Supplies	536	5,000	933	2,526	3,459	5,000	45%
4250 Equipment Repairs	27,644	27,000	7,751	14,705	22,456	35,000	56%
4251 Gas, Oil, Grease	13,342	17,000	7,633	7,356	14,989	19,000	27%
4280 Telephone	9,433	14,000	4,961	6,298	11,259	14,000	24%
4311 Recruitment and Screenings	382	1,000	1,009	189	1,198	1,000	(17%)
4313 Maintenance Contract	605	15,000	6,965	5,666	12,631	15,000	19%
4321 Legal and Auditing	12,845	15,326	12,446	2,880	15,326	16,480	8%
4324 Information Systems Allocation	108,120	113,526	85,145	28,381	113,526	112,190	(1%)
4327 Professional Services	171,962	225,000	24,080	185,817	209,897	250,000	19%
4329 Reimb From PW Funds	(254,400)	(277,804)	(208,353)	(69,451)	(277,804)	(291,700)	5%
4353 Parking Fees	1,959	4,000	2,326	639	2,965	4,000	35%
4361 General Fund Administration	306,176	329,710	247,282	82,428	329,710	373,862	13%
4387 Adjudicated Property Expenses	16,645	18,000	16,556	8,911	25,467	35,000	37%
4511 Casualty Insurance	162,332	195,757	163,131	30,336	193,467	262,207	36%
4512 Workers Comp Insurance	23,635	35,310	26,483	8,827	35,310	46,980	33%
4591 Retirement Contributions	239,066	244,300	-	245,160	245,160	249,220	2%
4592 Sheriff's Tax Collection	1,160	5,000	-	2,178	2,178	5,000	130%
4742 Office Equipment	-	10,000	-	3,565	3,565	10,000	181%
4745 Computer Equipment Purchases	927	12,000	-	3,750	3,750	10,000	167%
Total 411 - Road Administration	1,960,115	2,220,853	1,227,253	928,134	2,155,387	2,484,512	15%
431 - Fleet Services							
4113 Salaries Regular Employees	432,008	461,210	339,859	120,017	459,876	520,229	13%
4131 Parochial Retirement	49,023	50,733	39,690	13,066	52,756	57,226	8%

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4132 Group Health Insurance	77,586	78,599	65,785	17,649	83,434	85,902	3%
4133 Retired Employees Grp Insurance	21,282	22,772	17,079	4,986	22,065	24,138	9%
4135 Medicare Insurance	5,813	6,688	4,926	1,757	6,683	7,544	13%
4230 Education, Travel and Training	450	3,500	654	341	995	3,500	252%
4241 Office Supplies	1,725	4,000	1,869	2,007	3,876	4,000	3%
4243 Copy Supplies	478	1,500	779	346	1,125	1,500	33%
4250 Equipment Repairs	617,268	600,000	414,986	210,692	625,678	650,000	4%
4251 Gas, Oil, Grease	613,609	850,000	413,771	373,014	786,785	850,000	8%
4260 Building Repairs & Maintenance	25,528	50,000	13,241	5,026	18,267	45,000	146%
4265 Uniforms	2,615	4,750	2,283	1,925	4,208	4,750	13%
4270 Services and Supplies Chg to Other	(1,372,570)	(1,475,000)	(969,760)	(430,422)	(1,400,182)	(1,400,000)	(0%)
4271 Natural Gas	4,287	7,000	2,812	3,385	6,197	7,000	13%
4272 Electricity	23,966	27,000	17,096	9,861	26,957	28,000	4%
4273 Water	2,913	4,500	3,482	3,716	7,198	6,000	(17%)
4280 Telephone	4,738	5,000	4,098	200	4,298	5,500	28%
4290 Safety Apparel	-	-	-	-	-	1,000	-
4311 Recruitment and Screenings	2,312	3,000	-	992	992	3,000	202%
4312 Pest Control	-	-	1,505	1,075	2,580	3,000	16%
4316 Security	-	-	447	319	766	800	4%
4321 Legal and Auditing	1,808	2,158	1,955	203	2,158	2,320	8%
4324 Information Systems Allocation	19,080	20,034	15,026	5,008	20,034	21,036	5%
4325 Computer System	-	7,500	-	5,250	5,250	7,500	43%
4361 General Fund Administration	78,605	84,149	63,112	21,037	84,149	94,372	12%
4365 Fleet Service Allocation	(146,000)	(146,000)	(109,500)	(52,500)	(162,000)	(174,540)	8%
4388 Building Management	2,192	2,422	1,817	605	2,422	2,430	-
4421 Sign Materials	64,259	78,000	32,594	30,664	63,258	78,000	23%
4422 Small Tools	3,861	13,000	8,280	4,065	12,345	15,000	22%
4511 Casualty Insurance	13,932	16,801	14,001	2,800	16,801	22,458	34%
4512 Workers Comp Insurance	13,209	19,734	14,801	4,933	19,734	26,257	33%
Total 431 - Fleet Services	563,976	803,050	416,688	362,017	778,705	1,002,922	29%

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
441 - Road Maintenance							
30 - Drainage							
4276 Emergency Coordination	9,720	9,720	7,290	2,430	9,720	9,817	1%
4319 Spraying of Right of Way	711,200	900,000	534,400	218,587	752,987	900,000	20%
4321 Legal and Auditing	8,449	9,802	8,186	1,616	9,802	10,540	8%
4330 Public Works Administration	63,600	69,451	52,088	17,363	69,451	72,925	5%
4361 General Fund Administration	47,613	51,100	38,325	12,775	51,100	56,482	11%
4424 Flood Preparedness	-	12,000	-	1,569	1,569	12,000	665%
4511 Casualty Insurance	96,914	116,869	97,391	19,478	116,869	156,615	34%
4592 Sheriff's Tax Collection	474	1,000	-	595	595	1,000	68%
Total 30 - Drainage	937,970	1,169,942	737,680	274,413	1,012,093	1,219,379	20%
31 - Road Capital Improvements							
4321 Legal and Auditing	8,215	10,081	7,960	2,121	10,081	10,840	8%
4330 Public Works Administration	89,040	97,231	72,923	24,308	97,231	102,095	5%
4361 General Fund Administration	47,613	51,100	38,325	12,775	51,100	56,482	11%
4375 Tax Collection Charges	128,041	150,000	77,372	71,393	148,765	150,000	1%
4415 Bridge Materials and Supplies	25,859	20,000	10,949	10,708	21,657	35,000	62%
Total 31 - Road Capital Improvements	298,768	328,412	207,529	121,305	328,834	354,417	8%
51 - North Camp							
4113 Salaries Regular Employees	682,325	881,740	539,099	190,777	729,876	1,211,188	66%
4131 Parochial Retirement	75,262	85,646	62,854	23,208	86,062	133,231	55%
4132 Group Health Insurance	133,861	185,665	93,811	86,067	179,878	187,983	5%
4133 Retired Employees Grp Insurance	65,972	70,590	52,943	14,621	67,564	74,825	11%
4135 Medicare Insurance	9,207	9,972	7,901	2,907	10,808	17,563	62%
4138 Unemployment Claims	-	1,000	-	98	98	1,000	920%
4230 Education, Travel and Training	6,400	7,000	619	4,921	5,540	8,500	53%
4241 Office Supplies	6,217	10,000	4,046	3,608	7,654	10,500	37%
4243 Copy Supplies	638	2,000	428	559	987	2,000	103%
4248 Equipment Rental	217	5,000	4,040	935	4,975	5,000	1%

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4250 Equipment Repairs	190,079	225,000	174,919	38,068	212,987	250,000	17%
4251 Gas, Oil, Grease	87,435	125,000	67,632	31,165	98,797	125,000	27%
4260 Building Repairs & Maintenance	6,991	20,000	3,773	3,881	7,654	25,000	227%
4265 Uniforms	8,112	8,000	4,052	3,845	7,897	10,000	27%
4271 Natural Gas	153	5,000	247	1,740	1,987	5,000	152%
4272 Electricity	22,414	35,000	13,484	12,194	25,678	35,000	36%
4273 Water	4,620	4,000	2,082	1,905	3,987	5,500	38%
4276 Emergency Coordination	5,940	5,940	4,455	1,485	5,940	5,999	1%
4280 Telephone	9,967	17,000	7,275	4,003	11,278	17,000	51%
4290 Safety Apparel	3,590	3,000	2,416	459	2,875	5,000	74%
4311 Recruitment and Screenings	3,395	3,500	1,756	809	2,565	7,000	173%
4313 Maintenance Contract	1,119	2,000	1,488	471	1,959	2,500	28%
4327 Professional Services	148,724	200,000	135,048	43,918	178,966	300,000	68%
4412 Maintenance Gravel and Aggregate	80,569	100,000	91,584	4,108	95,692	150,000	57%
4413 Asphalt	1,302	25,000	2,480	10,118	12,598	25,000	98%
4414 Hot Mix	33,161	55,000	15,796	34,079	49,875	60,000	20%
4415 Bridge Materials and Supplies	4,367	5,000	-	3,987	3,987	8,000	101%
4416 Culverts	21,876	30,000	28,413	1,171	29,584	35,000	18%
4421 Sign Materials	52,949	90,000	40,605	19,269	59,874	85,000	42%
4422 Small Tools	5,198	9,000	7,074	1,900	8,974	12,000	34%
4423 Misc Materials and Supplies	19,211	17,000	6,940	8,703	15,643	25,000	60%
4512 Workers Comp Insurance	34,263	51,188	38,391	12,797	51,188	68,106	33%
4754 Internet Access and Maintenance	3,727	3,800	-	3,796	3,796	3,800	-
Total 51 - North Camp	1,729,262	2,298,041	1,415,651	571,572	1,987,223	2,916,695	47%
52 - South Camp							
4113 Salaries Regular Employees	829,628	1,200,067	552,441	283,234	835,675	904,237	8%
4131 Parochial Retirement	86,543	110,559	64,490	32,264	96,754	68,542	(29%)
4132 Group Health Insurance	90,479	129,098	105,674	27,782	133,456	154,066	15%
4133 Retired Employees Grp Insurance	65,969	70,587	52,940	13,849	66,789	74,822	12%
4135 Medicare Insurance	11,612	17,533	8,052	6,515	14,567	13,112	(10%)

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4138 Unemployment Claims	-	3,000	-	1,515	1,515	3,000	98%
4230 Education, Travel and Training	286	4,000	211	775	986	4,000	306%
4241 Office Supplies	6,213	6,000	4,772	660	5,432	6,000	10%
4243 Copy Supplies	551	3,000	339	915	1,254	3,000	139%
4250 Equipment Repairs	210,989	235,000	120,331	89,545	209,876	235,000	12%
4251 Gas, Oil, Grease	64,534	110,000	52,030	27,846	79,876	105,000	31%
4260 Building Repairs & Maintenance	17,788	30,000	18,102	11,774	29,876	35,000	17%
4265 Uniforms	2,475	9,000	2,602	2,385	4,987	8,000	60%
4271 Natural Gas	1,275	5,000	1,626	1,630	3,256	5,000	54%
4272 Electricity	22,673	32,000	14,943	13,044	27,987	32,000	14%
4273 Water	3,132	4,000	1,540	1,919	3,459	4,000	16%
4276 Emergency Coordination	5,940	5,940	4,455	1,485	5,940	5,999	1%
4280 Telephone	14,854	18,000	8,594	7,393	15,987	18,000	13%
4290 Safety Apparel	613	3,000	565	1,014	1,579	3,000	90%
4311 Recruitment and Screenings	1,470	4,000	710	2,277	2,987	5,000	67%
4312 Pest Control	-	-	1,295	300	1,595	-	(100%)
4313 Maintenance Contract	1,314	10,000	924	1,643	2,567	10,000	290%
4327 Professional Services	171,755	220,000	100,609	115,371	215,980	300,000	39%
4412 Maintenance Gravel and Aggregate	31,984	55,000	27,022	18,633	45,655	60,000	31%
4413 Asphalt	3,588	8,000	2,111	5,543	7,654	8,000	5%
4414 Hot Mix	21,014	65,000	18,966	34,501	53,467	65,000	22%
4415 Bridge Materials and Supplies	4,817	9,000	1,330	4,348	5,678	9,000	59%
4416 Culverts	-	25,000	-	22,567	22,567	25,000	11%
4421 Sign Materials	53,707	95,000	38,803	20,173	58,976	85,000	44%
4422 Small Tools	2,044	5,000	766	3,359	4,125	5,000	21%
4423 Misc Materials and Supplies	9,829	15,000	4,051	7,227	11,278	20,000	77%
4512 Workers Comp Insurance	35,984	53,759	40,319	13,440	53,759	71,527	33%
Total 52 - South Camp	1,773,059	2,560,543	1,250,612	774,927	2,025,539	2,345,305	16%
53 - Commercial Vehicle Enforce Unit							
4113 Salaries Regular Employees	126,486	142,620	89,862	42,705	132,567	82,930	(37%)
4131 Parochial Retirement	14,434	17,478	10,487	5,969	16,456	9,123	(45%)

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4132 Group Health Insurance	22,348	28,655	16,301	9,353	25,654	904	(96%)
4135 Medicare Insurance	1,730	1,909	1,321	576	1,897	1,203	(37%)
4230 Education, Travel and Training	950	5,000	-	1,256	1,256	5,000	298%
4241 Office Supplies	5,947	7,000	2,992	1,606	4,598	8,000	74%
4250 Equipment Repairs	143	6,000	135	1,744	1,879	6,000	219%
4251 Gas, Oil, Grease	1,445	8,000	2,163	1,824	3,987	8,000	101%
4265 Uniforms	2,166	3,000	70	2,287	2,357	3,500	48%
4280 Telephone	2,982	5,000	2,653	1,583	4,236	5,000	18%
4311 Recruitment and Screenings	-	150	-	98	98	150	53%
4327 Professional Services	20,000	32,000	11,594	12,975	24,569	35,000	42%
Total 53 - Commercial Vehicle Enforce Unit	198,629	256,812	137,579	81,975	219,554	164,810	(25%)
Total 441 - Road Maintenance	4,937,689	6,613,750	3,749,052	1,824,191	5,573,243	7,000,606	26%
Total Expenditures - Public Works Fund	7,461,780	9,637,653	5,392,993	3,114,342	8,507,335	10,488,040	23%
Excess (Deficiency) Of Revenues Over Expenditures	18,762,222	13,115,300	5,708,084	10,376,332	16,084,416	12,912,233	(20%)
Other Financing Sources (Uses)							
3852 Transfer From Capital Outlay	274,771	-	-	-	-	-	-
4684 Transfer To Criminal Justice	(6,000,000)	(3,000,000)	(2,250,000)	(750,000)	(3,000,000)	-	(100%)
4688 Transfer To Capital Outlay	(13,390,000)	(19,212,500)	(14,409,375)	(4,803,125)	(19,212,500)	(19,877,000)	3%
Total Other Financing Sources (Uses)	(19,115,229)	(22,212,500)	(16,659,375)	(5,553,125)	(22,212,500)	(19,877,000)	(11%)
Net Change	(353,007)	(9,097,200)	(10,951,291)	4,823,207	(6,128,084)	(6,964,767)	14%
Fund Balance at Beginning of Year	48,350,061	46,330,973	47,997,054	47,997,054	47,997,054	41,868,970	(13%)
Fund Balance at End of Year	\$ 47,997,054	\$ 37,233,773	\$ 37,045,763	\$ 52,820,261	\$ 41,868,970	\$ 34,904,203	(17%)

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
Building Maintenance Fund (210)							
Revenues							
3113 Ad Valorem Tax-Parish	\$ 5,784,274	\$ 5,889,080	\$ -	\$ 6,206,340	\$ 6,206,340	\$ 6,308,960	2%
3115 Estimated Uncollectible Taxes	(21,661)	(147,230)	-	(155,160)	(155,160)	(157,720)	2%
3120 Prior Year Taxes	20,932	20,946	13,357	24,727	38,084	28,563	(25%)
3351 State Revenue Sharing	101,769	104,555	-	103,549	103,549	105,410	2%
3610 Interest Earned	270,960	50,000	44,817	17,693	62,510	100,000	60%
3623 Building Rental	33,300	25,000	29,354	8,031	37,385	36,000	(4%)
3695 Miscellaneous Revenue	846	500	-	447	447	500	12%
Total Revenues - Building Maintenance Fund	6,190,420	5,942,851	87,528	6,205,627	6,293,155	6,421,713	2%
Expenditures							
133 - Finance							
4810 Principal Payments	72,000	76,000	76,000	-	76,000	80,500	6%
4820 Interest Payments	63,000	59,200	28,644	30,556	59,200	55,200	(7%)
Total 133 - Finance	135,000	135,200	104,644	30,556	135,200	135,700	-
161 - Facility & Maintenance							
17 - Forcht Wade							
4260 Building Repairs & Maintenance	5,000	10,000	1,979	1,961	3,940	10,000	154%
Total 17 - Forcht Wade	5,000	10,000	1,979	1,961	3,940	10,000	154%
20 - Criminal Administration							
4596 Sheriff Substations	196,248	225,000	135,697	70,229	205,926	225,000	9%
Total 20 - Criminal Administration	196,248	225,000	135,697	70,229	205,926	225,000	9%
61 - Courthouse							
4113 Salaries Regular Employees	2,033,939	2,253,165	1,526,983	699,095	2,226,078	2,237,841	1%
4122 Salaries-Part Time	45,798	52,970	42,538	17,782	60,320	76,139	26%
4131 Parochial Retirement	230,736	247,848	171,335	58,596	229,931	246,162	7%

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4132 Group Health Insurance	377,514	405,393	285,040	94,019	379,059	416,611	10%
4133 Retired Employees Grp Insurance	88,530	94,727	71,045	23,682	94,727	100,411	6%
4135 Medicare Insurance	29,537	36,722	24,241	5,581	29,822	33,156	11%
4138 Unemployment Claims	-	3,000	-	1,511	1,511	3,000	99%
4210 Books and Subscriptions	2,866	1,000	549	603	1,152	1,000	(13%)
4230 Education, Travel and Training	5,917	10,000	4,090	1,323	5,413	10,000	85%
4241 Office Supplies	5,288	4,500	5,122	1,190	6,312	4,500	(29%)
4243 Copy Supplies	3,527	5,000	2,316	1,452	3,768	5,000	33%
4250 Equipment Repairs	27,295	35,000	11,655	3,095	14,750	25,000	69%
4251 Gas, Oil, Grease	43,805	50,000	27,310	14,698	42,008	50,000	19%
4260 Building Repairs & Maintenance	211,974	235,000	106,441	102,379	208,820	235,000	13%
4261 Building Rep & Maint Chrg -Other	(16,795)	(15,000)	(10,719)	(4,407)	(15,126)	(15,000)	(1%)
4265 Uniforms	4,982	25,000	14,154	8,795	22,949	25,000	9%
4266 Janitorial Supplies	169,955	200,000	134,466	52,954	187,420	200,000	7%
4270 Services and Supplies Chg to Other	(93,836)	(82,000)	(65,655)	(16,051)	(81,706)	(82,000)	-
4271 Natural Gas	155,850	210,000	111,604	112,930	224,534	225,000	-
4272 Electricity	449,712	500,000	296,017	199,499	495,516	500,000	1%
4273 Water	31,637	45,000	24,587	16,244	40,831	45,000	10%
4276 Emergency Coordination	2,700	2,700	2,025	675	2,700	2,727	1%
4280 Telephone	23,076	25,000	10,115	9,973	20,088	25,000	24%
4290 Safety Apparel	-	750	210	531	741	750	1%
4291 Lawn and Tree Maintenance	22,254	30,000	16,159	8,552	24,711	30,000	21%
4311 Recruitment and Screenings	1,363	2,000	1,641	196	1,837	2,000	9%
4312 Pest Control	4,449	5,000	2,966	1,108	4,074	5,000	23%
4313 Maintenance Contract	129,473	188,000	123,169	50,781	173,950	188,000	8%
4316 Security	484,262	500,000	293,236	113,114	406,350	500,000	23%
4318 Waste Disposal Fees	3,805	4,800	1,260	420	1,680	3,000	79%
4321 Legal and Auditing	9,681	11,551	9,380	875	10,255	12,420	21%
4324 Information Systems Allocation	63,600	66,780	50,085	16,695	66,780	70,119	5%
4353 Parking Fees	26,969	26,000	9,417	15,471	24,888	26,000	4%
4361 General Fund Administration	221,318	238,604	178,953	59,651	238,604	270,308	13%

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4388 Building Management	159,079	158,947	119,210	39,737	158,947	159,444	-
4389 Reimb-Repairs & Maintenance	(548,038)	(605,514)	(454,135)	(151,379)	(605,514)	(607,406)	-
4511 Casualty Insurance	274,994	331,617	276,348	55,269	331,617	443,644	34%
4512 Workers Comp Insurance	46,966	70,166	52,625	17,541	70,166	90,540	29%
4591 Retirement Contributions	170,573	174,310	-	183,700	183,700	186,740	2%
4592 Sheriff's Tax Collection	1,210	2,500	-	1,544	1,544	2,500	62%
4712 Site Lease	-	-	10,661	999	11,660	6,000	(49%)
4743 Other Equipment	6,932	8,000	5,502	1,541	7,043	8,000	14%
4754 Internet Access and Maintenance	2,583	2,500	1,531	453	1,984	2,500	26%
Total 61 - Courthouse	4,915,477	5,561,036	3,493,474	1,822,420	5,315,894	5,769,106	9%
66 - Francis Bickham Bldg							
4260 Building Repairs & Maintenance	22,055	40,000	33,391	7,884	41,275	40,000	(3%)
4271 Natural Gas	14,283	15,000	8,593	15,757	24,350	20,000	(18%)
4272 Electricity	47,277	55,000	31,634	17,095	48,729	55,000	13%
4273 Water	4,212	13,000	3,127	2,019	5,146	7,000	36%
4276 Emergency Coordination	1,620	1,620	1,215	405	1,620	1,636	1%
4312 Pest Control	1,121	1,200	748	374	1,122	1,200	7%
4313 Maintenance Contract	24,814	35,000	22,906	9,333	32,239	35,000	9%
4388 Building Management	19,181	21,193	15,895	5,298	21,193	21,259	-
Total 66 - Francis Bickham Bldg	134,563	182,013	117,508	58,166	175,674	181,095	3%
68 - Government Plaza							
4260 Building Repairs & Maintenance	50,212	40,000	27,855	7,455	35,310	40,000	13%
4272 Electricity	98,736	110,000	27,105	69,584	96,689	110,000	14%
4273 Water	3,311	3,500	597	1,999	2,596	3,500	35%
4316 Security	62,396	60,000	32,592	23,050	55,642	60,000	8%
4388 Building Management	17,663	36,331	27,248	9,063	36,311	36,444	-
Total 68 - Government Plaza	232,317	249,831	115,397	111,151	226,548	249,944	10%
75 - Veterans Affairs Building							
4260 Building Repairs & Maintenance	705	3,500	4,211	2,000	6,211	3,500	(44%)
4271 Natural Gas	1,080	2,500	782	1,028	1,810	2,500	38%
4272 Electricity	4,067	6,000	3,249	1,220	4,469	6,000	34%

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4273 Water	1,971	2,500	1,426	1,425	2,851	2,500	(12%)
4312 Pest Control	-	-	-	-	-	2,000	-
4317 Janitorial Service	7,644	10,000	5,282	3,826	9,108	10,000	10%
Total 75 - Veterans Affairs Building	15,467	24,500	14,951	9,498	24,449	26,500	8%
Total 161 - Facility & Maintenance	5,499,073	6,252,380	3,879,006	2,073,425	5,952,431	6,461,645	9%
Total Expenditures - Building Maintenance Fund	5,634,073	6,387,580	3,983,650	2,103,981	6,087,631	6,597,345	8%
Excess (Deficiency) Of Revenues Over Expenditures	556,347	(444,729)	(3,896,122)	4,101,646	205,524	(175,632)	(185%)
Other Financing Sources (Uses)							
3852 Transfer From Capital Outlay	9,363	-	-	-	-	-	-
4688 Transfer To Capital Outlay	(690,000)	(698,000)	(523,500)	(174,500)	(698,000)	(1,164,000)	67%
Total Other Financing Sources (Uses)	(680,637)	(698,000)	(523,500)	(174,500)	(698,000)	(1,164,000)	67%
Net Change	(124,290)	(1,142,729)	(4,419,622)	3,927,146	(492,476)	(1,339,632)	172%
Fund Balance at Beginning of Year	10,249,669	9,604,485	10,125,379	10,125,379	10,125,379	9,632,903	(5%)
Fund Balance at End of Year	\$ 10,125,379	\$ 8,461,756	\$ 5,705,757	\$ 14,052,525	\$ 9,632,903	\$ 8,293,271	(14%)

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
Detention Facilities Fund (225)							
Revenues							
3113 Ad Valorem Tax-Parish	\$ 11,372,694	\$ 11,596,260	\$ -	\$ 11,636,890	\$ 11,636,890	\$ 11,829,300	2%
3115 Estimated Uncollectible Taxes	(43,053)	(289,910)	-	(290,920)	(290,920)	(295,730)	2%
3120 Prior Year Taxes	42,154	47,078	25,964	59,633	85,597	64,198	(25%)
3351 State Revenue Sharing	200,354	200,000	-	198,488	198,488	200,000	1%
3610 Interest Earned	263,950	40,000	57,582	8,263	65,845	40,000	(39%)
3695 Miscellaneous Revenue	5,109	10,000	3,268	5,214	8,482	10,000	18%
Total Revenues - Detention Facilities Fund	11,841,207	11,603,428	86,814	11,617,568	11,704,382	11,847,768	1%
Expenditures							
133 - Finance							
4810 Principal Payments	177,500	182,500	182,500	-	182,500	185,000	1%
4820 Interest Payments	27,550	23,626	23,626	-	23,626	19,620	(17%)
4830 Paying Agent Fees	200	200	100	100	200	200	-
Total 133 - Finance	205,250	206,326	206,226	100	206,326	204,820	(1%)
161 - Facility & Maintenance							
67 - Caddo Correctional Center							
4113 Salaries Regular Employees	571,098	826,900	430,004	316,444	746,448	777,398	4%
4114 Salaries-Special	56,537	30,000	5,825	20,000	25,825	30,000	16%
4131 Parochial Retirement	64,746	90,959	50,221	12,400	62,621	85,514	37%
4132 Group Health Insurance	97,829	188,471	74,106	22,510	96,616	186,718	93%
4133 Retired Employees Grp Insurance	29,794	31,880	23,910	294,890	318,800	33,793	(89%)
4135 Medicare Insurance	7,658	7,299	6,261	1,968	8,229	11,530	40%
4138 Unemployment Claims	-	2,000	-	1,151	1,151	2,000	74%
4210 Books and Subscriptions	349	25,000	349	20,505	20,854	25,000	20%
4230 Education, Travel and Training	300	1,500	810	144	954	1,500	57%
4241 Office Supplies	610	1,200	1,200	35	1,235	1,200	(3%)
4243 Copy Supplies	-	600	245	248	493	600	22%

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4250 Equipment Repairs	6,347	10,000	7,974	7,395	15,369	10,000	(35%)
4251 Gas, Oil, Grease	5,502	16,000	12,810	9,600	22,410	16,000	(29%)
4260 Building Repairs & Maintenance	214,302	275,000	193,809	3,333	197,142	260,000	32%
4265 Uniforms	590	5,500	2,785	2,195	4,980	5,500	10%
4266 Janitorial Supplies	224,688	290,000	162,697	94,017	256,714	275,000	7%
4271 Natural Gas	204,237	250,000	149,188	137,926	287,114	290,000	1%
4272 Electricity	523,248	525,000	337,503	176,097	513,600	525,000	2%
4273 Water	464,631	525,000	336,151	260,873	597,024	600,000	-
4276 Emergency Coordination	6,480	6,480	4,860	1,620	6,480	6,545	1%
4280 Telephone	15,726	19,000	5,153	3,355	8,508	10,000	18%
4290 Safety Apparel	800	750	789	23	812	750	(8%)
4291 Lawn and Tree Maintenance	8,248	42,000	13,062	819	13,881	30,000	116%
4311 Recruitment and Screenings	665	500	78	573	651	500	(23%)
4312 Pest Control	6,489	10,000	6,792	1,245	8,037	10,000	24%
4313 Maintenance Contract	283,175	245,000	175,705	72,818	248,523	245,000	(1%)
4318 Waste Disposal Fees	34,448	30,000	17,246	10,000	27,246	30,000	10%
4321 Legal and Auditing	12,720	15,178	12,325	1,790	14,115	16,320	16%
4324 Information Systems Allocation	31,800	33,390	25,043	8,347	33,390	35,060	5%
4361 General Fund Administration	212,520	228,839	171,629	57,210	228,839	256,201	12%
4388 Building Management	213,735	236,150	177,113	59,037	236,150	236,888	-
4511 Casualty Insurance	333,143	401,739	334,783	66,956	401,739	538,385	34%
4512 Workers Comp Insurance	16,549	24,724	18,543	6,181	24,724	30,180	22%
4591 Retirement Contributions	335,878	343,240	-	344,440	344,440	350,140	2%
4592 Sheriff's Tax Collection	2,259	4,000	-	2,525	2,525	4,000	58%
4743 Other Equipment	5,815	6,000	4,572	711	5,283	6,000	14%
Total 67 - Caddo Correctional Center	3,992,917	4,749,299	2,763,540	2,019,382	4,782,922	4,942,722	3%
Total 161 - Facility & Maintenance	3,992,917	4,749,299	2,763,540	2,019,382	4,782,922	4,942,722	3%
180 - Statutory Appropriations							
67 - Caddo Correctional Center							
4263 Clothing Linen Personal Supplies	381,429	350,000	164,372	158,020	322,392	350,000	9%

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4331 Feeding and Housing-Prisoners	1,400,931	1,475,000	968,650	459,300	1,427,950	1,475,000	3%
4332 Transporting Prisoners	180,396	250,000	169,461	56,424	225,885	250,000	11%
4333 Prisoners Medical Care	5,918,237	6,100,000	3,524,578	2,731,044	6,255,622	6,300,000	1%
4398 Monitors	-	-	23,925	11,240	35,165	-	(100%)
Total 67 - Caddo Correctional Center	7,880,993	8,175,000	4,850,987	3,416,027	8,267,014	8,375,000	1%
Total 180 - Statutory Appropriations	7,880,993	8,175,000	4,850,987	3,416,027	8,267,014	8,375,000	1%
Total Expenditures - Detention Facilities Fund	12,079,159	13,130,625	7,820,752	5,435,510	13,256,262	13,522,542	2%
Excess (Deficiency) Of Revenues Over Expenditures	(237,952)	(1,527,197)	(7,733,938)	6,182,058	(1,551,880)	(1,674,774)	8%
Other Financing Sources (Uses)							
3852 Transfer From Capital Outlay	275	-	-	-	-	-	-
3855 Transfer From Criminal Justice	2,500,000	1,000,000	750,000	250,000	1,000,000	1,000,000	-
4688 Transfer To Capital Outlay	(250,000)	(1,000,000)	(750,000)	(250,000)	(1,000,000)	(885,000)	(12%)
Total Other Financing Sources (Uses)	2,250,275	-	-	-	-	115,000	-
Net Change	2,012,323	(1,527,197)	(7,733,938)	6,182,058	(1,551,880)	(1,559,774)	1%
Fund Balance at Beginning of Year	11,614,642	11,001,939	13,626,965	13,626,965	13,626,965	12,075,085	(11%)
Fund Balance at End of Year	\$ 13,626,965	\$ 9,474,742	\$ 5,893,027	\$ 19,809,023	\$ 12,075,085	\$ 10,515,311	(13%)

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
Parks & Recreation Fund (230)							
Revenues							
3113 Ad Valorem Tax-Parish	\$ 1,786,629	\$ 1,819,020	\$ -	\$ 1,916,660	\$ 1,916,660	\$ 1,948,350	2%
3115 Estimated Uncollectible Taxes	(11,623)	(45,480)	-	(47,920)	(47,920)	(48,710)	2%
3120 Prior Year Taxes	6,310	6,748	4,088	8,181	12,269	9,202	(25%)
3351 State Revenue Sharing	31,429	30,000	-	30,552	30,552	30,000	(2%)
3371 Camping Fees	21,361	35,000	17,059	13,539	30,598	40,000	31%
3610 Interest Earned	63,108	20,000	10,954	24,161	35,115	20,000	(43%)
3624 Facilities Use Income	-	25,000	-	-	-	50,000	-
3695 Miscellaneous Revenue	50	500	-	25	25	150	500%
3697 Recreation Fees	19,600	40,000	22,290	1,220	23,510	40,000	70%
3725 Grant Revenue - Other	50,000	-	-	-	-	8,000	-
3832 Private Donations	3,000	2,500	1,900	-	1,900	2,500	32%
Total Revenues - Parks & Recreation Fund	1,969,864	1,933,288	56,291	1,946,418	2,002,709	2,099,492	5%
Expenditures							
150 - Allocation To Other Entities							
4921 Shreveport Green	42,000	42,000	-	42,000	42,000	42,000	-
Total 150 - Allocation To Other Entities	42,000	42,000	-	42,000	42,000	42,000	-
511 - Parks & Recreation							
4113 Salaries Regular Employees	833,783	995,975	668,094	314,316	982,410	1,187,486	21%
4114 Salaries-Special	9,444	22,000	16,641	10,092	26,733	35,000	31%
4122 Salaries-Part Time	68,941	41,559	59,491	13,598	73,089	-	(100%)
4131 Parochial Retirement	94,331	118,457	77,525	33,287	110,812	130,623	18%
4132 Group Health Insurance	142,018	176,614	112,900	38,238	151,138	180,900	20%
4133 Retired Employees Grp Insurance	34,900	37,343	28,007	9,336	37,343	39,584	6%
4135 Medicare Insurance	14,504	17,620	12,604	3,438	16,042	17,854	11%
4138 Unemployment Claims	-	260	-	112	112	260	132%

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4211 Dues-Governmental Organizations	1,375	1,200	615	353	968	1,200	24%
4230 Education, Travel and Training	29,729	37,000	22,473	9,516	31,989	35,000	9%
4241 Office Supplies	11,486	10,000	6,675	14	6,689	12,000	79%
4242 Postage	3,011	1,000	122	3,545	3,667	4,500	23%
4243 Copy Supplies	5,543	5,000	3,798	1,604	5,402	7,000	30%
4250 Equipment Repairs	29,228	40,000	9,288	22,001	31,289	30,000	(4%)
4251 Gas, Oil, Grease	35,695	50,000	20,704	9,876	30,580	40,000	31%
4260 Building Repairs & Maintenance	82,854	70,000	81,420	1,124	82,544	90,000	9%
4265 Uniforms	2,048	3,500	2,119	496	2,615	5,000	91%
4266 Janitorial Supplies	9,628	6,500	3,624	5,153	8,777	25,000	185%
4267 Animal Food	4,460	5,500	4,200	560	4,760	9,000	89%
4271 Natural Gas	911	13,000	630	10,637	11,267	13,000	15%
4272 Electricity	51,523	75,000	35,450	33,062	68,512	100,000	46%
4273 Water	16,307	22,000	14,682	1,408	16,090	25,000	55%
4276 Emergency Coordination	8,100	8,100	6,075	2,025	8,100	8,181	1%
4280 Telephone	17,795	20,000	11,922	7,086	19,008	25,000	32%
4290 Safety Apparel	1,236	2,000	398	1,267	1,665	4,000	140%
4291 Lawn and Tree Maintenance	460	-	45,950	11,522	57,472	75,000	30%
4311 Recruitment and Screenings	1,450	1,200	1,254	707	1,961	13,000	563%
4313 Maintenance Contract	65,444	130,000	-	17,758	17,758	50,000	182%
4316 Security	38,225	48,000	30,626	3,868	34,494	55,000	59%
4318 Waste Disposal Fees	1,751	2,000	1,735	509	2,244	3,500	56%
4321 Legal and Auditing	4,006	4,780	3,882	893	4,775	5,140	8%
4324 Information Systems Allocation	44,520	46,746	35,060	11,686	46,746	45,577	(3%)
4327 Professional Services	64,026	60,500	33,579	41,183	74,762	100,000	34%
4361 General Fund Administration	33,316	36,258	27,194	9,064	36,258	40,466	12%
4370 Port O Let Rental	11,446	12,000	12,693	1,862	14,555	20,000	37%
4388 Building Management	3,836	4,239	3,179	1,060	4,239	4,252	-
4395 Grant Programs - Other	-	-	50,483	1,065	51,548	10,000	(81%)
4423 Misc Materials and Supplies	14,831	30,000	6,569	13,384	19,953	25,000	25%
4511 Casualty Insurance	55,725	67,200	56,000	11,200	67,200	90,057	34%
4512 Workers Comp Insurance	20,902	37,460	23,420	14,040	37,460	40,240	7%
4534 Special Programs	132,591	125,000	117,879	9,313	127,192	150,000	18%

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4591 Retirement Contributions	52,687	53,840	-	56,730	56,730	57,670	2%
4592 Sheriff's Tax Collection	374	800	-	448	448	800	79%
4742 Office Equipment	-	4,000	2,191	881	3,072	7,000	128%
4743 Other Equipment	11,022	11,900	11,529	85	11,614	13,000	12%
4754 Internet Access and Maintenance	601	5,000	505	457	962	5,000	420%
Total 511 - Parks & Recreation	2,066,061	2,460,551	1,663,187	739,857	2,403,044	2,836,290	18%
Total Expenditures - Parks & Recreation Fund	2,108,061	2,502,551	1,663,187	781,857	2,445,044	2,878,290	18%
Excess (Deficiency) Of Revenues Over Expenditures	(138,197)	(569,263)	(1,606,895)	1,164,560	(442,335)	(778,798)	76%
Other Financing Sources (Uses)							
3837 Transfer From General Fund	-	500,000	500,000	-	500,000	500,000	-
3852 Transfer From Capital Outlay	324	-	-	-	-	-	-
4688 Transfer To Capital Outlay	(130,000)	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(129,676)	500,000	500,000	-	500,000	500,000	-
Net Change	(267,873)	(69,263)	(1,106,895)	1,164,560	57,665	(278,798)	(583%)
Fund Balance at Beginning of Year	2,755,787	2,340,740	2,487,914	2,487,914	2,487,914	2,545,579	2%
Fund Balance at End of Year	\$ 2,487,914	\$ 2,271,477	\$ 1,381,019	\$ 3,652,474	\$ 2,545,579	\$ 2,266,781	(11%)

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
Solid Waste Fund (240)							
Revenues							
3120 Prior Year Taxes	\$ 913	\$ 1,151	\$ 336	\$ 520	\$ 856	\$ 950	11%
3175 Sales Tax Collections	6,198,682	5,328,000	3,935,374	2,153,522	6,088,896	5,494,500	(10%)
3610 Interest Earned	1,221,151	200,000	172,207	11,908	184,115	250,000	36%
3695 Miscellaneous Revenue	143,203	135,000	97,250	58,885	156,135	140,000	(10%)
Total Revenues - Solid Waste Fund	7,563,949	5,664,151	4,205,167	2,224,835	6,430,002	5,885,450	(8%)
Expenditures							
423 - Compactor System Operations							
4113 Salaries Regular Employees	674,565	995,566	598,956	257,293	856,249	978,184	14%
4122 Salaries-Part Time	722,418	772,590	580,079	214,874	794,953	866,632	9%
4131 Parochial Retirement	71,070	103,601	58,736	20,649	79,385	82,260	4%
4132 Group Health Insurance	96,703	137,339	99,535	41,099	140,634	142,841	2%
4133 Retired Employees Grp Insurance	21,250	22,738	17,053	5,514	22,567	24,102	7%
4135 Medicare Insurance	42,546	44,595	37,275	13,587	50,862	48,009	(6%)
4138 Unemployment Claims	-	3,500	-	855	855	3,500	309%
4230 Education, Travel and Training	7,681	5,000	5,942	147	6,089	9,000	48%
4241 Office Supplies	6,455	12,000	2,297	5,568	7,865	15,000	91%
4243 Copy Supplies	567	2,000	371	1,427	1,798	2,500	39%
4250 Equipment Repairs	207,732	225,000	146,505	88,588	235,093	250,000	6%
4251 Gas, Oil, Grease	141,446	200,000	105,490	54,386	159,876	200,000	25%
4260 Building Repairs & Maintenance	25,895	75,000	23,540	29,716	53,256	75,000	41%
4265 Uniforms	16,659	22,000	18,497	3,490	21,987	25,000	14%
4266 Janitorial Supplies	-	-	1,578	1,330	2,908	5,000	72%
4272 Electricity	31,434	37,000	20,003	15,140	35,143	40,000	14%
4273 Water	10,153	12,000	5,933	6,219	12,152	13,000	7%
4276 Emergency Coordination	5,400	5,400	4,050	1,350	5,400	5,454	1%
4280 Telephone	18,695	26,000	13,097	7,890	20,987	28,000	33%

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4290 Safety Apparel	10,692	15,000	8,217	4,770	12,987	15,000	16%
4291 Lawn and Tree Maintenance	-	-	6,180	809	6,989	30,000	329%
4311 Recruitment and Screenings	4,515	5,000	3,280	845	4,125	7,000	70%
4315 Warehouse Rental	92,000	108,000	69,000	39,000	108,000	120,000	11%
4318 Waste Disposal Fees	671,623	765,000	393,948	295,821	689,769	765,000	11%
4321 Legal and Auditing	8,215	9,802	7,960	1,842	9,802	10,540	8%
4324 Information Systems Allocation	44,520	46,746	35,060	11,686	46,746	49,083	5%
4327 Professional Services	86,562	200,000	112,031	33,956	145,987	375,000	157%
4330 Public Works Administration	101,760	111,122	83,342	27,780	111,122	116,680	5%
4361 General Fund Administration	116,512	125,413	94,060	31,353	125,413	140,854	12%
4362 Contract Hauling-Compactors	382,396	475,000	254,787	147,589	402,376	475,000	18%
4370 Port O Let Rental	14,630	23,000	10,948	4,750	15,698	40,000	155%
4371 Recycling Awareness Program	-	5,000	-	2,689	2,689	5,000	86%
4374 Work Release Program	898	30,000	2,571	3,107	5,678	30,000	428%
4375 Tax Collection Charges	54,875	62,000	52,462	19,883	72,345	75,000	4%
4421 Sign Materials	5,007	15,000	3,124	6,752	9,876	15,000	52%
4511 Casualty Insurance	55,725	67,200	56,000	11,200	67,200	90,057	34%
4512 Workers Comp Insurance	40,792	60,942	45,707	15,235	60,942	81,084	33%
4712 Site Lease	-	15,000	7,595	2,972	10,567	15,000	42%
4743 Other Equipment	35,025	30,000	19,917	9,059	28,976	35,000	21%
4754 Internet Access and Maintenance	-	5,000	1,028	1,761	2,789	5,000	79%
Total 423 - Compactor System Operations	3,826,415	4,875,554	3,006,154	1,441,981	4,448,135	5,308,780	19%
424 - Code Enforcement							
4113 Salaries Regular Employees	69,991	84,886	90,908	13,749	104,657	138,612	32%
4131 Parochial Retirement	7,971	7,949	8,487	1,756	10,243	12,991	27%
4132 Group Health Insurance	749	7,846	5,733	2,035	7,768	9,193	18%
4135 Medicare Insurance	1,019	1,231	1,351	92	1,443	2,010	39%
4230 Education, Travel and Training	830	4,000	1,425	97	1,522	4,000	163%
4241 Office Supplies	1,023	4,000	1,214	236	1,450	4,000	176%
4250 Equipment Repairs	790	1,500	-	890	890	3,000	237%
4251 Gas, Oil, Grease	854	4,000	2,874	879	3,753	5,000	33%

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4280 Telephone	1,842	5,000	2,044	943	2,987	5,000	67%
4327 Professional Services	1,582	30,000	-	22,549	22,549	30,000	33%
4373 Property Standards Enforcement	135,841	300,000	128,092	96,265	224,357	300,000	34%
Total 424 - Code Enforcement	222,492	450,412	242,129	139,490	381,619	513,806	35%
Total Expenditures - Solid Waste Fund	4,048,907	5,325,966	3,248,283	1,581,471	4,829,754	5,822,586	21%
Excess (Deficiency) Of Revenues Over Expenditures	3,515,042	338,185	956,883	643,365	1,600,248	62,864	(96%)
Other Financing Sources (Uses)							
3852 Transfer From Capital Outlay	105,262	-	-	-	-	-	-
4688 Transfer To Capital Outlay	(1,110,000)	(2,552,000)	(1,914,000)	(638,000)	(2,552,000)	(2,441,000)	(4%)
Total Other Financing Sources (Uses)	(1,004,738)	(2,552,000)	(1,914,000)	(638,000)	(2,552,000)	(2,441,000)	(4%)
Net Change	2,510,304	(2,213,815)	(957,117)	5,365	(951,752)	(2,378,136)	150%
Fund Balance at Beginning of Year	29,211,259	30,428,403	31,721,564	31,721,564	31,721,564	30,769,812	(3%)
Fund Balance at End of Year	\$ 31,721,563	\$ 28,214,588	\$ 30,764,447	\$ 31,726,929	\$ 30,769,812	\$ 28,466,676	(7%)

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
Juvenile Justice Fund (260)							
Revenues							
3113 Ad Valorem Tax-Parish	\$ 4,198,507	\$ 4,274,700	\$ -	\$ 4,495,030	\$ 4,495,030	\$ 4,569,360	2%
3115 Estimated Uncollectible Taxes	(15,865)	(106,870)	-	(112,380)	(112,380)	(114,230)	2%
3120 Prior Year Taxes	15,175	15,522	9,710	18,511	28,221	21,166	(25%)
3351 State Revenue Sharing	73,857	80,110	-	79,815	79,815	80,110	-
3423 Food & Nutrition Grant	43,425	50,000	32,016	16,060	48,076	50,000	4%
3424 State Prisoners Grant	91,700	75,000	32,512	32,510	65,022	65,000	(0%)
3610 Interest Earned	257,884	40,000	44,743	31,151	75,894	75,000	(1%)
3665 Family In Need Of Services	89,735	89,364	60,300	29,064	89,364	89,364	-
3695 Miscellaneous Revenue	15,321	10,000	8,561	2,163	10,724	10,000	(7%)
3723 Federal Grants - Other	796,957	510,000	521,525	11,195	532,720	525,000	(1%)
3724 Grant Revenue - State	106,199	50,000	100,000	125,115	225,115	50,000	(78%)
3727 Court Service Fees	50	100	40	-	40	100	150%
3832 Private Donations	880	500	-	435	435	500	15%
Total Revenues - Juvenile Justice Fund	5,673,825	5,088,426	809,406	4,728,670	5,538,076	5,421,370	(2%)
Expenditures							
121 - Juvenile Court							
4113 Salaries Regular Employees	694,457	737,452	523,180	206,136	729,316	731,287	-
4131 Parochial Retirement	62,887	81,119	46,415	16,180	62,595	80,441	29%
4132 Group Health Insurance	82,635	88,450	72,589	22,493	95,082	103,151	8%
4133 Retired Employees Grp Insurance	5,942	6,358	4,768	1,590	6,358	6,739	6%
4135 Medicare Insurance	17,439	18,440	14,311	4,477	18,788	19,382	3%
4138 Unemployment Claims	6,758	1,000	-	195	195	1,000	413%
4210 Books and Subscriptions	14,586	12,000	11,180	4,407	15,587	17,000	9%
4211 Dues-Governmental Organizations	2,900	2,000	933	875	1,808	2,000	11%
4230 Education, Travel and Training	3,866	15,000	7,415	705	8,120	15,000	85%
4241 Office Supplies	5,865	6,000	5,700	623	6,323	6,000	(5%)

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4242 Postage	203	500	200	188	388	500	29%
4243 Copy Supplies	-	1,500	840	600	1,440	1,500	4%
4251 Gas, Oil, Grease	59	1,500	105	848	953	3,000	215%
4313 Maintenance Contract	2,250	-	-	-	-	-	-
4327 Professional Services	26,262	50,000	14,205	10,729	24,934	50,000	101%
4328 Mental Evaluations	5,250	10,000	7,450	7,400	14,850	15,000	1%
4348 Transcriptions	952	7,000	-	550	550	7,000	1,173%
4350 Court Bailiffs	16,592	18,000	10,472	5,236	15,708	18,000	15%
4351 Deputy Clerks of Court	2,516	18,000	(28,962)	42,483	13,521	18,000	33%
4512 Workers Comp Insurance	18,675	30,077	20,925	9,152	30,077	37,121	23%
4545 Reimb From Juvenile Court	(140,000)	(140,000)	-	(140,000)	(140,000)	(140,000)	-
Total 121 - Juvenile Court	830,094	964,396	711,725	194,868	906,593	992,121	9%

122 - Juvenile Services

22 - Probation Operations

4113 Salaries Regular Employees	2,075,914	2,322,044	1,540,077	522,562	2,062,639	2,361,029	14%
4119 Salaries Reimbursed By Others	(294,588)	(250,000)	(162,546)	(101,787)	(264,333)	(265,000)	-
4131 Parochial Retirement	228,555	255,425	174,515	47,464	221,979	259,713	17%
4132 Group Health Insurance	320,796	340,183	272,327	73,327	345,654	365,658	6%
4133 Retired Employees Grp Insurance	134,499	143,914	107,935	35,979	143,914	152,549	6%
4135 Medicare Insurance	26,601	33,669	22,137	5,219	27,356	34,235	25%
4138 Unemployment Claims	-	3,000	-	2,985	2,985	3,000	1%
4211 Dues-Governmental Organizations	1,442	1,600	838	745	1,583	1,600	1%
4230 Education, Travel and Training	36,622	40,000	25,805	12,776	38,581	40,000	4%
4241 Office Supplies	17,431	14,000	17,062	1,864	18,926	20,000	6%
4242 Postage	8,022	8,000	5,292	3,650	8,942	9,000	1%
4243 Copy Supplies	15,718	16,500	13,826	5,083	18,909	20,000	6%
4250 Equipment Repairs	32,503	30,000	15,187	17,279	32,466	33,000	2%
4251 Gas, Oil, Grease	22,557	26,000	16,205	6,950	23,155	26,000	12%
4255 Counseling	18,637	20,000	16,895	3,078	19,973	20,000	-
4265 Uniforms	3,138	2,500	549	2,263	2,812	3,000	7%
4276 Emergency Coordination	1,620	1,620	1,215	405	1,620	1,636	1%

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4280 Telephone	25,012	40,000	14,022	10,959	24,981	28,000	12%
4311 Recruitment and Screenings	1,535	3,500	2,673	597	3,270	3,500	7%
4313 Maintenance Contract	30,600	-	15,300	4,371	19,671	29,500	50%
4316 Security	223,208	215,000	151,769	73,310	225,079	230,000	2%
4321 Legal and Auditing	10,332	11,625	9,440	2,171	11,611	12,500	8%
4324 Information Systems Allocation	63,600	66,780	50,085	16,695	66,780	70,119	5%
4327 Professional Services	242,293	400,000	189,080	76,214	265,294	300,000	13%
4361 General Fund Administration	105,232	113,385	85,039	28,346	113,385	128,042	13%
4395 Grant Programs - Other	136,028	140,000	84,856	53,299	138,155	165,000	19%
4398 Monitors	172,464	175,000	89,329	84,753	174,082	175,000	1%
4511 Casualty Insurance	73,534	88,675	73,896	14,779	88,675	118,836	34%
4512 Workers Comp Insurance	56,278	84,078	63,059	21,019	84,078	111,867	33%
4529 Family in Need-Services	89,682	89,364	74,150	15,214	89,364	89,364	-
4534 Special Programs	21,470	12,000	11,897	5,498	17,395	15,000	(14%)
4554 Reimb-Title IV-E Funds	69,971	50,000	41,978	28,184	70,162	71,000	1%
4571 Outside Agency Distributions	16,067	35,000	16,228	11,591	27,819	35,000	26%
4591 Retirement Contributions	123,814	126,530	-	133,050	133,050	135,250	2%
4592 Sheriff's Tax Collection	877	3,000	-	2,617	2,617	3,000	15%
4742 Office Equipment	7,641	18,000	8,306	5,974	14,280	18,000	26%
4754 Internet Access and Maintenance	2,352	2,000	1,681	377	2,058	2,000	(3%)
4948 Misdemeanor Referral Center	165,000	165,000	110,000	55,000	165,000	165,000	-
Total 22 - Probation Operations	4,286,456	4,847,392	3,160,106	1,283,861	4,443,967	4,991,398	12%
32 - Juvenile Detention							
4113 Salaries Regular Employees	1,465,678	1,665,939	1,091,512	312,069	1,403,581	1,748,251	25%
4114 Salaries-Special	45,620	35,000	17,430	3,519	20,949	27,000	29%
4119 Salaries Reimbursed By Others	(44,040)	(35,000)	(8,466)	(26,534)	(35,000)	(35,000)	-
4122 Salaries-Part Time	94,089	65,870	62,323	20,158	82,481	72,112	(13%)
4131 Parochial Retirement	161,730	183,253	127,186	39,526	166,712	186,037	12%
4132 Group Health Insurance	227,699	236,998	174,729	52,308	227,037	235,829	4%
4133 Retired Employees Grp Insurance	77,459	82,881	62,161	20,720	82,881	87,854	6%
4135 Medicare Insurance	25,663	29,298	18,936	5,958	24,894	26,406	6%

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4138 Unemployment Claims	-	2,500	-	2,456	2,456	2,500	2%
4211 Dues-Governmental Organizations	1,050	1,200	872	622	1,494	1,600	7%
4230 Education, Travel and Training	25,780	37,000	21,517	14,996	36,513	37,000	1%
4241 Office Supplies	3,223	4,500	3,764	333	4,097	6,150	50%
4243 Copy Supplies	5,545	5,500	4,166	2,019	6,185	6,000	(3%)
4250 Equipment Repairs	5,805	2,500	525	10,795	11,320	12,000	6%
4251 Gas, Oil, Grease	4,096	3,000	1,968	1,296	3,264	3,600	10%
4262 Food	159,407	200,000	120,840	82,171	203,011	210,000	3%
4263 Clothing Linen Personal Supplies	22,185	21,000	12,785	9,649	22,434	24,000	7%
4265 Uniforms	10,229	18,000	11,895	1,656	13,551	15,000	11%
4311 Recruitment and Screenings	16,289	14,000	7,894	5,288	13,182	14,000	6%
4316 Security	12,852	70,000	-	14,433	14,433	25,000	73%
4321 Legal and Auditing	3,838	5,282	4,290	992	5,282	5,680	8%
4324 Information Systems Allocation	31,800	33,390	25,043	8,347	33,390	35,060	5%
4327 Professional Services	48,646	10,000	2,114	6,869	8,983	10,000	11%
4333 Prisoners Medical Care	158,941	170,000	105,172	60,417	165,589	170,000	3%
4361 General Fund Administration	119,254	129,079	96,809	32,270	129,079	143,976	12%
4388 Building Management	27,402	30,276	22,707	7,569	30,276	30,307	-
4395 Grant Programs - Other	62,628	60,000	33,078	26,437	59,515	60,000	1%
4511 Casualty Insurance	10,418	12,563	10,469	2,094	12,563	16,836	34%
4512 Workers Comp Insurance	42,664	61,213	47,804	13,409	61,213	84,806	39%
4534 Special Programs	3,361	5,000	437	4,455	4,892	5,000	2%
4742 Office Equipment	163	2,000	1,280	307	1,587	2,000	26%
4743 Other Equipment	3,568	3,500	3,963	43	4,006	3,500	(13%)
4953 Temporary Housing	11,365	90,000	3,875	79,669	83,544	90,000	8%
Total 32 - Juvenile Detention	2,844,408	3,255,742	2,089,076	816,318	2,905,394	3,362,504	16%
Total 122 - Juvenile Services	7,130,863	8,103,134	5,249,182	2,100,179	7,349,361	8,353,902	14%

161 - Facility & Maintenance

62 - Juvenile Justice Bldgs

4113 Salaries Regular Employees	94,606	118,054	76,394	27,869	104,263	98,530	(5%)
4131 Parochial Retirement	10,771	10,723	6,928	3,446	10,374	10,839	4%

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4132 Group Health Insurance	34,660	33,801	20,236	8,587	28,823	28,810	(0%)
4133 Retired Employees Grp Insurance	9,365	10,021	7,516	2,505	10,021	10,622	6%
4135 Medicare Insurance	1,219	1,712	1,079	528	1,607	1,429	(11%)
4250 Equipment Repairs	269	2,000	-	1,352	1,352	2,000	48%
4251 Gas, Oil, Grease	-	2,600	240	1,904	2,144	2,600	21%
4260 Building Repairs & Maintenance	60,333	63,000	46,309	1,411	47,720	63,000	32%
4266 Janitorial Supplies	30,696	32,000	20,847	10,042	30,889	32,000	4%
4271 Natural Gas	44,149	45,000	31,655	30,725	62,380	60,000	(4%)
4272 Electricity	189,935	200,000	116,670	81,886	198,556	200,000	1%
4273 Water	14,881	20,000	10,924	8,129	19,053	20,000	5%
4291 Lawn and Tree Maintenance	12,776	15,000	9,579	2,829	12,408	15,000	21%
4311 Recruitment and Screenings	-	200	-	98	98	200	104%
4312 Pest Control	4,729	4,500	3,530	778	4,308	4,500	4%
4313 Maintenance Contract	50,236	145,000	61,470	28,650	90,120	115,000	28%
4317 Janitorial Service	-	2,000	-	-	-	-	-
4318 Waste Disposal Fees	7,113	7,000	3,360	1,680	5,040	7,000	39%
4388 Building Management	20,551	22,707	17,030	5,677	22,707	22,778	-
4511 Casualty Insurance	3,150	3,798	3,165	633	3,798	5,090	34%
4512 Workers Comp Insurance	2,024	3,024	2,268	756	3,024	4,024	33%
4743 Other Equipment	-	1,500	-	1,337	1,337	1,500	12%
Total 62 - Juvenile Justice Bldgs	591,464	743,640	439,200	220,822	660,022	704,922	7%
Total 161 - Facility & Maintenance	591,464	743,640	439,200	220,822	660,022	704,922	7%
Total Expenditures - Juvenile Justice Fund	8,552,421	9,811,170	6,400,107	2,515,869	8,915,976	10,050,945	13%
Excess (Deficiency) Of Revenues Over Expenditures	(2,878,596)	(4,722,744)	(5,590,701)	2,212,801	(3,377,900)	(4,629,575)	37%
Other Financing Sources (Uses)							
3852 Transfer From Capital Outlay	1,872	-	-	-	-	-	-
3855 Transfer From Criminal Justice	4,000,000	3,500,000	2,625,000	875,000	3,500,000	3,500,000	-

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
3863 Transfer From Opioid Settlement Fund	50,000	50,000	-	50,000	50,000	100,000	100%
4688 Transfer To Capital Outlay	(200,000)	(50,000)	(37,500)	(12,500)	(50,000)	(156,000)	212%
Total Other Financing Sources (Uses)	3,851,872	3,500,000	2,587,500	912,500	3,500,000	3,444,000	(2%)
Net Change	973,276	(1,222,744)	(3,003,201)	3,125,301	122,100	(1,185,575)	(1,071%)
Fund Balance at Beginning of Year	8,588,684	8,062,708	9,561,960	9,561,960	9,561,960	9,684,060	1%
Fund Balance at End of Year	\$ 9,561,960	\$ 6,839,964	\$ 6,558,759	\$ 12,687,261	\$ 9,684,060	\$ 8,498,485	(12%)

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
Health Tax Fund (270)							
Revenues							
3113 Ad Valorem Tax-Parish	\$ 4,308,290	\$ 4,342,920	\$ -	\$ 4,472,220	\$ 4,472,220	\$ 4,546,160	2%
3115 Estimated Uncollectible Taxes	(18,664)	(108,570)	-	(111,800)	(111,800)	(113,650)	2%
3120 Prior Year Taxes	16,468	16,968	10,078	20,772	30,850	23,138	(25%)
3351 State Revenue Sharing	75,839	78,000	-	77,486	77,486	78,000	1%
3455 Vaccination Fees	50	-	-	-	-	-	-
3466 Impounding & Boarding Fees	24,379	20,000	15,728	4,039	19,767	30,000	52%
3467 Animal License & Permit Fees	3,840	2,500	1,080	350	1,430	2,500	75%
3610 Interest Earned	151,463	25,000	27,080	13,411	40,491	45,000	11%
3695 Miscellaneous Revenue	3,159	2,500	(93)	2,248	2,155	2,500	16%
3832 Private Donations	9,399	4,000	2,095	2,620	4,715	4,000	(15%)
3833 Adoptions	61,448	50,000	48,117	14,947	63,064	65,000	3%
Total Revenues - Health Tax Fund	4,635,670	4,433,318	104,084	4,496,294	4,600,378	4,682,648	2%
Expenditures							
133 - Finance							
4810 Principal Payments	48,000	50,000	50,000	-	50,000	53,250	6%
4820 Interest Payments	41,500	39,100	39,118	2	39,120	36,500	(7%)
Total 133 - Finance	89,500	89,100	89,118	2	89,120	89,750	1%
161 - Facility & Maintenance							
11 - Shreveport Regional Lab							
4133 Retired Employees Grp							
Insurance	1,707	1,826	1,370	456	1,826	1,936	6%
4260 Building Repairs & Maintenance	6,301	6,300	2,542	3,000	5,542	6,300	14%
4271 Natural Gas	203	6,000	120	93	213	1,000	369%
4272 Electricity	11,431	17,000	5,058	3,738	8,796	10,000	14%
4273 Water	748	1,000	5,409	362	5,771	1,000	(83%)
4312 Pest Control	58	800	404	289	693	800	15%
4313 Maintenance Contract	1,140	1,200	-	-	-	1,200	-
4388 Building Management	13,701	15,138	12,104	3,034	15,138	15,185	-

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4512 Workers Comp Insurance	1,316	1,966	1,474	492	1,966	2,616	33%
Total 11 - Shreveport Regional Lab	36,605	51,230	28,480	11,465	39,945	40,037	-
14 - Highland Health Unit Complex							
4113 Salaries Regular Employees	177,617	180,510	139,851	52,029	191,880	195,341	2%
4122 Salaries-Part Time	-	13,010	-	-	-	16,963	-
4131 Parochial Retirement	20,041	20,139	16,386	4,557	20,943	21,047	-
4132 Group Health Insurance	35,096	39,171	22,465	6,941	29,406	29,740	1%
4133 Retired Employees Grp Insurance	16,015	17,136	12,852	4,284	17,136	18,164	6%
4135 Medicare Insurance	2,328	2,655	2,033	580	2,613	2,835	8%
4138 Unemployment Claims	-	150	-	55	55	150	173%
4250 Equipment Repairs	7,656	9,000	2,778	1,934	4,712	9,000	91%
4251 Gas, Oil, Grease	7,538	12,000	2,091	2,238	4,329	12,000	177%
4260 Building Repairs & Maintenance	16,989	25,000	15,599	2,915	18,514	20,000	8%
4271 Natural Gas	22,389	35,000	9,814	13,058	22,872	35,000	53%
4272 Electricity	83,660	100,000	48,998	32,009	81,007	100,000	23%
4273 Water	4,069	5,000	2,431	1,500	3,931	5,000	27%
4276 Emergency Coordination	1,620	1,620	1,215	405	1,620	1,636	1%
4280 Telephone	458	500	272	189	461	500	8%
4291 Lawn and Tree Maintenance	8,300	6,000	6,075	353	6,428	6,000	(7%)
4311 Recruitment and Screenings	-	300	-	53	53	300	466%
4312 Pest Control	993	1,100	1,245	8,787	10,032	1,100	(89%)
4313 Maintenance Contract	29,007	40,000	27,078	8,243	35,321	40,000	13%
4316 Security	1,077	1,500	905	900	1,805	1,500	(17%)
4321 Legal and Auditing	2,635	3,143	2,553	491	3,044	3,380	11%
4361 General Fund Administration	41,627	45,283	33,962	11,321	45,283	49,761	10%
4388 Building Management	39,733	43,900	32,925	10,975	43,900	44,037	-
4511 Casualty Insurance	61,783	74,504	62,087	12,417	74,504	99,846	34%
4512 Workers Comp Insurance	6,124	9,149	6,862	2,287	9,149	12,173	33%
4591 Retirement Contributions	127,107	128,550	-	132,370	132,370	134,560	2%

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4592 Sheriff's Tax Collection	520	1,000	-	678	678	1,000	47%
Total 14 - Highland Health Unit Complex	714,384	815,320	450,476	311,570	762,046	861,033	13%
15 - Vivian Health Unit							
4113 Salaries Regular Employees	42,840	38,920	35,021	13,505	48,526	51,439	6%
4131 Parochial Retirement	4,835	5,162	4,091	1,247	5,338	5,659	6%
4132 Group Health Insurance	8,477	8,912	7,457	2,331	9,788	9,741	(0%)
4133 Retired Employees Grp Insurance	1,707	1,826	1,370	456	1,826	1,936	6%
4135 Medicare Insurance	538	681	478	143	621	746	20%
4260 Building Repairs & Maintenance	3,874	5,000	2,828	2,261	5,089	5,000	(2%)
4272 Electricity	11,089	13,000	7,296	5,364	12,660	13,000	3%
4273 Water	1,658	3,000	1,470	1,784	3,254	3,000	(8%)
4280 Telephone	1,930	2,400	1,086	1,062	2,148	2,400	12%
4291 Lawn and Tree Maintenance	75	1,800	525	375	900	1,000	11%
4312 Pest Control	720	800	462	231	693	800	15%
4316 Security	269	400	209	73	282	400	42%
4388 Building Management	2,740	3,028	2,271	757	3,028	3,037	-
4512 Workers Comp Insurance	404	604	453	151	604	803	33%
Total 15 - Vivian Health Unit	81,156	85,533	65,016	29,741	94,757	98,961	4%
69 - David Raines Comm Center							
4260 Building Repairs & Maintenance	33,390	33,390	25,043	8,347	33,390	33,390	-
Total 69 - David Raines Comm Center	33,390	33,390	25,043	8,347	33,390	33,390	-
Total 161 - Facility & Maintenance	865,535	985,473	569,015	361,123	930,138	1,033,421	11%
300 - Animal and Mosquito							
12 - Animal Services							
4113 Salaries Regular Employees	1,479,062	1,440,505	1,144,617	338,383	1,483,000	1,563,349	5%
4114 Salaries-Special	28,341	5,000	21,442	4,000	25,442	5,000	(80%)
4122 Salaries-Part Time	37,123	54,840	42,915	15,037	57,952	50,888	(12%)

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4131 Parochial Retirement	149,079	146,136	122,871	36,727	159,598	154,644	(3%)
4132 Group Health Insurance	148,600	150,170	138,148	47,884	186,032	192,694	4%
4133 Retired Employees Grp Insurance	59,250	63,398	47,549	15,849	63,398	67,202	6%
4135 Medicare Insurance	20,120	25,082	18,313	6,769	25,082	22,785	(9%)
4136 Caddo Parish Employee Retirement	11,806	12,319	8,672	3,749	12,421	12,610	2%
4138 Unemployment Claims	-	1,000	-	1,000	1,000	1,000	-
4210 Books and Subscriptions	-	500	29	586	615	650	6%
4211 Dues-Governmental Organizations	120	1,000	202	823	1,025	1,000	(2%)
4221 Printed Office Forms	1,795	6,000	1,678	4,537	6,215	6,000	(3%)
4230 Education, Travel and Training	15,718	18,000	8,502	17,013	25,515	25,000	(2%)
4241 Office Supplies	6,320	7,500	5,151	2,372	7,523	7,500	(0%)
4242 Postage	282	750	312	453	765	750	(2%)
4243 Copy Supplies	6,526	6,500	4,283	2,242	6,525	6,500	(0%)
4250 Equipment Repairs	48,238	50,000	41,766	8,255	50,021	50,000	(0%)
4251 Gas, Oil, Grease	48,015	60,000	28,224	31,986	60,210	60,000	(0%)
4260 Building Repairs & Maintenance	25,387	27,000	17,460	12,584	30,044	33,000	10%
4265 Uniforms	20,657	10,000	13,900	1,215	15,115	15,000	(1%)
4266 Janitorial Supplies	17,622	18,000	9,153	9,101	18,254	18,000	(1%)
4267 Animal Food	44,591	40,000	25,901	32,214	58,115	55,000	(5%)
4268 Vaccinations and Chemicals	161,007	150,000	129,001	51,255	180,256	180,000	(0%)
4271 Natural Gas	10,175	18,000	5,662	14,592	20,254	20,000	(1%)
4272 Electricity	50,006	50,000	30,097	15,159	45,256	50,000	10%
4273 Water	7,349	15,000	5,560	9,692	15,252	15,000	(2%)
4276 Emergency Coordination	3,888	3,888	2,916	972	3,888	3,927	1%
4280 Telephone	24,708	22,000	16,921	5,335	22,256	24,000	8%
4290 Safety Apparel	1,669	2,500	643	1,925	2,568	2,500	(3%)
4291 Lawn and Tree Maintenance	6,200	4,500	3,900	858	4,758	4,500	(5%)
4311 Recruitment and Screenings	4,157	5,000	1,587	3,671	5,258	5,000	(5%)
4313 Maintenance Contract	5,208	9,500	2,519	7,137	9,656	9,500	(2%)
4316 Security	807	1,000	626	600	1,226	1,000	(18%)
4317 Janitorial Service	2,100	10,000	-	14,328	14,328	10,000	(30%)

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4318 Waste Disposal Fees	5,061	5,000	3,924	1,581	5,505	5,000	(9%)
4321 Legal and Auditing	1,265	1,562	1,269	393	1,662	1,800	8%
4324 Information Systems Allocation	31,800	33,390	25,043	8,353	33,396	35,060	5%
4326 Spaying/Neutering	76,839	75,000	17,185	78,030	95,215	95,000	(0%)
4327 Professional Services	50,728	100,000	20,717	99,398	120,115	160,000	33%
4361 General Fund Administration	79,116	86,092	64,841	21,251	86,092	95,695	11%
4388 Building Management	9,592	10,595	7,946	2,649	10,595	10,630	-
4423 Misc Materials and Supplies	40,699	65,000	48,182	16,970	65,152	65,000	(0%)
4511 Casualty Insurance	38,764	46,746	38,955	7,791	46,746	62,646	34%
4512 Workers Comp Insurance	34,162	52,266	38,278	13,988	52,266	67,905	30%
4743 Other Equipment	1,096	10,000	-	10,256	10,256	10,000	(2%)
Total 12 - Animal Services	2,815,046	2,920,739	2,166,859	978,964	3,145,823	3,282,735	4%
13 - Mosquito Control							
4113 Salaries Regular Employees	127,759	149,860	96,445	38,651	135,096	138,965	3%
4122 Salaries-Part Time	37,687	63,900	34,547	9,561	44,108	62,449	42%
4131 Parochial Retirement	14,329	16,485	11,044	3,373	14,417	15,287	6%
4132 Group Health Insurance	1,307	1,519	1,052	482	1,534	1,500	(2%)
4133 Retired Employees Grp Insurance	14,812	15,849	11,887	3,962	15,849	16,800	6%
4135 Medicare Insurance	3,346	4,967	2,725	1,385	4,110	5,122	25%
4138 Unemployment Claims	-	500	-	125	125	500	300%
4230 Education, Travel and Training	659	2,500	260	3,255	3,515	3,515	-
4241 Office Supplies	52	400	256	57	313	475	52%
4242 Postage	289	500	197	80	277	500	81%
4250 Equipment Repairs	18,121	18,000	6,128	3,014	9,142	18,000	97%
4251 Gas, Oil, Grease	10,231	18,000	7,834	10,124	17,958	18,000	-
4260 Building Repairs & Maintenance	253	5,000	-	4,221	4,221	5,000	18%
4265 Uniforms	140	1,000	-	1,125	1,125	1,000	(11%)
4268 Vaccinations and Chemicals	74,198	140,000	30,983	109,162	140,145	140,000	(0%)
4276 Emergency Coordination	972	972	729	246	975	983	1%
4311 Recruitment and Screenings	128	200	-	127	127	200	57%
4313 Maintenance Contract	6,060	-	-	-	-	-	-
4321 Legal and Auditing	1,354	1,562	1,269	286	1,555	1,800	16%

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4324 Information Systems Allocation	31,800	33,390	25,043	8,347	33,390	35,060	5%
4327 Professional Services	450	1,000	957	93	1,050	1,000	(5%)
4361 General Fund Administration	29,929	32,802	24,602	8,200	32,802	36,403	11%
4423 Misc Materials and Supplies	26,308	7,000	11,103	1,122	12,225	7,000	(43%)
4511 Casualty Insurance	9,693	11,688	9,740	1,948	11,688	15,663	34%
4512 Workers Comp Insurance	9,667	14,442	10,832	3,610	14,442	19,215	33%
4743 Other Equipment	20,405	4,000	-	3,652	3,652	4,000	10%
Total 13 - Mosquito Control	439,948	545,536	287,631	216,210	503,841	548,437	9%
Total 300 - Animal and Mosquito	3,254,994	3,466,275	2,454,490	1,195,174	3,649,664	3,831,172	5%
Total Expenditures - Health Tax Fund	4,210,029	4,540,848	3,112,623	1,556,299	4,668,922	4,954,343	6%
Excess (Deficiency) Of Revenues Over Expenditures	425,641	(107,530)	(3,008,538)	2,939,994	(68,544)	(271,695)	296%
Other Financing Sources (Uses)							
3852 Transfer From Capital Outlay	370	-	-	-	-	-	-
4688 Transfer To Capital Outlay	(335,000)	(265,000)	(198,750)	(66,250)	(265,000)	(391,000)	48%
Total Other Financing Sources (Uses)	(334,630)	(265,000)	(198,750)	(66,250)	(265,000)	(391,000)	48%
Net Change	91,011	(372,530)	(3,207,288)	2,873,744	(333,544)	(662,695)	99%
Fund Balance at Beginning of Year	6,305,078	5,465,143	6,396,089	6,396,089	6,396,089	6,062,545	(5%)
Fund Balance at End of Year	\$ 6,396,089	\$ 5,092,613	\$ 3,188,801	\$ 9,269,833	\$ 6,062,545	\$ 5,439,850	(10%)

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
Biomedical Fund (280)							
Revenues							
3113 Ad Valorem Tax-Parish	\$ 3,618,493	\$ 3,660,780	\$ -	\$ 3,833,330	\$ 3,833,330	\$ 3,896,710	2%
3115 Estimated Uncollectible Taxes	(16,488)	(91,520)	-	(95,830)	(95,830)	(97,420)	2%
3120 Prior Year Taxes	13,205	14,912	4,851	22,261	27,112	20,334	(25%)
3351 State Revenue Sharing	63,644	65,000	-	-	-	65,000	-
3610 Interest Earned	4,624	1,500	2,772	816	3,588	1,500	(58%)
Total Revenues - Biomedical Fund	3,683,478	3,650,672	7,623	3,760,577	3,768,200	3,886,124	3%
Expenditures							
319 - Biomedical Research Center							
4321 Legal and Auditing	5,492	5,803	4,712	1,089	5,801	4,000	(31%)
4361 General Fund Administration	11,323	11,972	8,979	2,993	11,972	13,476	13%
4530 Interest Expense	6,468	13,000	391	6,498	6,889	13,000	89%
4562 Reimb - Biomedical Research Ctr	3,110,000	3,450,000	3,390,993	59,007	3,450,000	3,650,000	6%
4591 Retirement Contributions	106,691	108,360	-	113,460	113,460	115,340	2%
4592 Sheriff's Tax Collection	740	1,500	-	995	995	1,500	51%
Total 319 - Biomedical Research Center	3,240,714	3,590,635	3,405,076	184,041	3,589,117	3,797,316	6%
Total Expenditures - Biomedical Fund	3,240,714	3,590,635	3,405,076	184,041	3,589,117	3,797,316	6%
Excess (Deficiency) Of Revenues Over Expenditures							
	442,764	60,037	(3,397,453)	3,576,536	179,083	88,808	(50%)
Net Change	442,764	60,037	(3,397,453)	3,576,536	179,083	88,808	(50%)
Fund Balance at Beginning of Year	1,619,418	1,997,003	2,062,181	2,062,181	2,062,181	2,241,264	9%
Fund Balance at End of Year	\$ 2,062,182	\$ 2,057,040	\$ (1,335,272)	\$ 5,638,717	\$ 2,241,264	\$ 2,330,072	4%

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
Riverboat Fund (290)							
Revenues							
3223 Riverboat Gaming	\$ 835,874	\$ 840,000	\$ 470,475	\$ 387,164	\$ 857,639	\$ 750,000	(13%)
3610 Interest Earned	25,874	7,500	4,394	5,941	10,335	5,000	(52%)
3695 Miscellaneous Revenue	-	2,000	-	-	-	-	-
Total Revenues - Riverboat Fund	861,749	849,500	474,870	393,104	867,974	755,000	(13%)
Expenditures							
131 - Administration							
4122 Salaries-Part Time	164,073	165,000	178,089	1,221	179,310	165,000	(8%)
4135 Medicare Insurance	12,589	13,750	13,721	868	14,589	13,600	(7%)
4321 Legal and Auditing	3,534	4,966	2,503	2,374	4,877	5,340	9%
4327 Professional Services	-	2,000	-	1,223	1,223	2,000	64%
4344 Public Information	-	10,000	-	7,876	7,876	10,000	27%
4361 General Fund Administration	38,516	40,979	30,734	10,245	40,979	45,781	12%
4530 Interest Expense	-	1,500	-	-	-	1,000	-
4534 Special Programs	168,434	135,000	172,633	6,362	178,995	275,000	54%
4553 Truancy Program	60,000	60,000	60,000	-	60,000	60,000	-
Total 131 - Administration	447,146	433,195	457,681	30,168	487,849	577,721	18%
150 - Allocation To Other Entities							
4959 NGO Appropriations	736,933	1,056,072	506,569	409,985	916,554	1,699,650	85%
Total 150 - Allocation To Other Entities	736,933	1,056,072	506,569	409,985	916,554	1,699,650	85%
Total Expenditures - Riverboat Fund	1,184,078	1,489,267	964,249	440,154	1,404,403	2,277,371	62%
Excess (Deficiency) Of Revenues Over Expenditures	(322,330)	(639,767)	(489,380)	(47,049)	(536,429)	(1,522,371)	184%

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
Other Financing Sources (Uses)							
3849 Transfer From Oil & Gas	290,700	480,000	480,000	-	480,000	1,250,000	160%
Total Other Financing Sources (Uses)	290,700	480,000	480,000	-	480,000	1,250,000	160%
Net Change	(31,630)	(159,767)	(9,380)	(47,049)	(56,429)	(272,371)	383%
Fund Balance at Beginning of Year	591,445	249,811	559,816	559,816	559,816	503,387	(10%)
Fund Balance at End of Year	\$ 559,815	\$ 90,044	\$ 550,436	\$ 512,767	\$ 503,387	\$ 60,339	(88%)

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
Criminal Justice Fund (295)							
Revenues							
3113 Ad Valorem Tax-Parish	\$ 7,797,514	\$ 7,799,050	\$ -	\$ 7,940,460	\$ 7,940,460	\$ 8,071,760	2%
3115 Estimated Uncollectible Taxes	(62,839)	(194,980)	-	(198,510)	(198,510)	(201,790)	2%
3120 Prior Year Taxes	4,629	14,234	14,963	10,916	25,879	19,409	(25%)
3351 State Revenue Sharing	134,085	130,000	-	-	-	130,000	-
3610 Interest Earned	11,295	1,500	7,086	3,798	10,884	1,500	(86%)
Total Revenues - Criminal Justice Fund	7,884,684	7,749,804	22,049	7,756,664	7,778,713	8,020,879	3%
Expenditures							
120 - Criminal Justice							
20 - Criminal Administration							
4321 Legal and Auditing	2,790	3,329	2,704	331	3,035	3,580	18%
4361 General Fund Administration	12,484	13,578	10,184	3,394	13,578	14,764	9%
4530 Interest Expense	(3,843)	15,000	1,107	99	1,206	15,000	1,144%
4591 Retirement Contributions	227,870	230,840	-	235,030	235,030	238,920	2%
4592 Sheriff's Tax Collection	1,505	2,500	-	-	-	2,500	-
Total 20 - Criminal Administration	240,806	265,247	13,994	238,855	252,849	274,764	9%
Total 120 - Criminal Justice	240,806	265,247	13,994	238,855	252,849	274,764	9%
Total Expenditures - Criminal Justice Fund	240,806	265,247	13,994	238,855	252,849	274,764	9%
Excess (Deficiency) Of Revenues Over Expenditures	7,643,878	7,484,557	8,055	7,517,809	7,525,864	7,746,115	3%
Other Financing Sources (Uses)							
3847 Transfer From Public Works	6,000,000	3,000,000	2,250,000	750,000	3,000,000	-	(100%)
4681 Transfer To Juvenile Just Fund	(4,000,000)	(3,500,000)	(2,625,000)	(875,000)	(3,500,000)	(3,500,000)	-
4682 Transfer To Detention Facilitie	(2,500,000)	(1,000,000)	(750,000)	(250,000)	(1,000,000)	(1,000,000)	-

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4685 Transfer To General Fund	(6,000,000)	(6,000,000)	(4,500,000)	(1,500,000)	(6,000,000)	(5,000,000)	(17%)
4688 Transfer To Capital Outlay	-	-	-	-	-	(2,500,000)	-
Total Other Financing Sources (Uses)	(6,500,000)	(7,500,000)	(5,625,000)	(1,875,000)	(7,500,000)	(12,000,000)	60%
Net Change	1,143,878	(15,443)	(5,616,945)	5,642,809	25,864	(4,253,885)	(16,547%)
Fund Balance at Beginning of Year	3,330,137	4,195,250	4,474,015	4,474,015	4,474,015	4,499,879	1%
Fund Balance at End of Year	\$ 4,474,015	\$ 4,179,807	\$ (1,142,930)	\$ 10,116,824	\$ 4,499,879	\$ 2,745,994	(39%)

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
Head Start Fund (296)							
Revenues							
3821 Head Start Grant	\$ 16,398,895	\$ 15,500,000	\$ 11,720,839	\$ 3,875,176	\$ 15,596,015	\$ 16,500,000	6%
Total Revenues - Criminal Justice Fund	\$ 16,398,895	\$ 15,500,000	\$ 11,720,839	\$ 3,875,176	\$ 15,596,015	\$ 16,500,000	6%
Total Head Start Fund (296)	\$ 16,398,895	\$ 15,500,000	\$ 11,720,839	\$ 3,875,176	\$ 15,596,015	\$ 16,500,000	6%
Expenditures							
131 - Administration							
4564 Head Start Program	16,398,895	15,500,000	10,270,838	5,325,177	15,596,015	16,500,000	6%
Total 131 - Administration	16,398,895	15,500,000	10,270,838	5,325,177	15,596,015	16,500,000	6%
Total Expenditures - Criminal Justice Fund	16,398,895	15,500,000	10,270,838	5,325,177	15,596,015	16,500,000	6%
Excess (Deficiency) Of Revenues Over Expenditures							
	-	-	1,450,001	(1,450,001)	-	-	-
Net Change							
3821 Head Start Grant	16,398,895	15,500,000	11,720,839	3,875,176	15,596,015	16,500,000	6%
4564 Head Start Program	(16,398,895)	(15,500,000)	(10,270,838)	(5,325,177)	(15,596,015)	(16,500,000)	6%
Total Net Change	-	-	1,450,001	(1,450,001)	-	-	-
Fund Balance at End of Year	\$ -	\$ -	\$ 1,450,001	\$ (1,450,001)	\$ -	\$ -	-

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
Oil and Gas Fund (297)							
Revenues							
3610 Interest Earned	\$ 703,217	\$ 75,000	\$ 70,349	\$ 88,430	\$ 158,779	\$ 150,000	(6%)
3623 Building Rental	363,000	363,000	181,500	262,142	443,642	-	(100%)
3691 Oil Royalty/Mineral Leases	3,572,064	1,000,000	5,937,380	600,804	6,538,184	2,500,000	(62%)
Total Revenues - Oil and Gas Fund	4,638,281	1,438,000	6,189,229	951,376	7,140,605	2,650,000	(63%)
Expenditures							
131 - Administration							
4321 Legal and Auditing	3,196	3,813	4,626	1,255	5,881	6,000	2%
4327 Professional Services	1,500	25,000	11,506	4,000	15,506	25,000	61%
4361 General Fund Administration	33,968	35,918	26,939	8,979	35,918	40,430	13%
Total 131 - Administration	38,664	64,731	43,071	14,234	57,305	71,430	25%
133 - Finance							
4810 Principal Payments	214,000	225,500	225,500	-	225,500	237,250	5%
4820 Interest Payments	185,500	174,500	174,432	68	174,500	162,900	(7%)
4830 Paying Agent Fees	200	200	-	200	200	200	-
Total 133 - Finance	399,700	400,200	399,932	268	400,200	400,350	-
150 - Allocation To Other Entities							
4959 NGO Appropriations	250,000	-	-	-	-	-	-
Total 150 - Allocation To Other Entities	250,000	-	-	-	-	-	-
Total Expenditures - Oil and Gas Fund	688,364	464,931	443,003	14,502	457,505	471,780	3%
Excess (Deficiency) Of Revenues Over Expenditures	3,949,917	973,069	5,746,226	936,874	6,683,100	2,178,220	(67%)

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
Other Financing Sources (Uses)							
3852 Transfer From Capital Outlay	14,482	-	-	-	-	-	-
4675 Transfer To Juvenile Justice Fund	-	-	-	(30,000)	(30,000)	-	(100%)
4688 Transfer To Capital Outlay	(6,569,500)	(3,350,000)	(2,512,500)	(837,500)	(3,350,000)	(6,007,500)	79%
4689 Transfer To Reserve Trust	(5,000,000)	(3,500,000)	(3,500,000)	-	(3,500,000)	(4,000,000)	14%
4694 Transfer To Riverboat	(290,700)	(480,000)	(480,000)	-	(480,000)	(1,250,000)	160%
4697 Transfer To Economic Development	-	(100,000)	(100,000)	-	(100,000)	-	(100%)
Total Other Financing Sources (Uses)	(11,845,718)	(7,430,000)	(6,592,500)	(867,500)	(7,460,000)	(11,257,500)	51%
Net Change	(7,895,801)	(6,456,931)	(846,274)	69,374	(776,900)	(9,079,280)	1,069%
Fund Balance at Beginning of Year	21,856,228	10,626,275	13,960,427	13,960,427	13,960,427	13,183,527	(6%)
Fund Balance at End of Year	\$ 13,960,427	\$ 4,169,344	\$ 13,114,153	\$ 14,029,801	\$ 13,183,527	\$ 4,104,247	(69%)

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
Opioid Settlement Fund (298)							
Revenues							
3222 Settlement Revenue	\$ 1,706,441	\$ 500,000	\$ -	\$ 1,344,128	\$ 1,344,128	\$ 500,000	(63%)
3610 Interest Earned	104,198	12,000	20,630	35,815	56,445	45,000	(20%)
Total Revenues - Opioid Settlement Fund	1,810,640	512,000	20,630	1,379,943	1,400,573	545,000	(61%)
Expenditures							
131 - Administration							
4321 Legal and Auditing	-	1,200	-	998	998	1,200	20%
4327 Professional Services	-	25,000	-	12,332	12,332	25,000	103%
4361 General Fund Administration	11,323	11,972	8,979	2,993	11,972	13,476	13%
4713 Opioid Abatement Expenses	-	500,000	-	500,000	500,000	500,000	-
Total 131 - Administration	11,323	538,172	8,979	516,323	525,302	539,676	3%
Total Expenditures - Opioid Settlement Fund	11,323	538,172	8,979	516,323	525,302	539,676	3%
Excess (Deficiency) Of Revenues Over Expenditures	1,799,317	(26,172)	11,651	863,620	875,271	5,324	(99%)
Other Financing Sources (Uses)							
4681 Transfer To Juvenile Just Fund	(50,000)	(50,000)	-	(50,000)	(50,000)	(100,000)	100%
4685 Transfer To General Fund	-	-	-	-	-	(200,000)	-
Total Other Financing Sources (Uses)	(50,000)	(50,000)	-	(50,000)	(50,000)	(300,000)	500%
Net Change	1,749,317	(76,172)	11,651	813,620	825,271	(294,676)	(136%)
Fund Balance at Beginning of Year	1,977,983	2,098,203	3,727,299	3,727,299	3,727,299	4,552,570	22%
Fund Balance at End of Year	\$ 3,727,300	\$ 2,022,031	\$ 3,738,950	\$ 4,540,919	\$ 4,552,570	\$ 4,257,894	(6%)

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
Economic Development Fund (750)							
Revenues							
3359 Video Poker/Sports Wagering	\$ 702,747	\$ 625,000	\$ 517,404	\$ 220,837	\$ 738,241	\$ 750,000	2%
3610 Interest Earned	63,337	10,000	9,735	19,039	28,774	20,000	(30%)
Total Revenues - Economic Development Fund	766,085	635,000	527,139	239,876	767,015	770,000	-
Expenditures							
131 - Administration							
4321 Legal and Auditing	2,089	2,492	2,456	36	2,492	2,680	8%
4327 Professional Services	100,000	200,000	196,020	-	196,020	375,000	91%
4361 General Fund Administration	15,871	17,034	12,776	4,258	17,034	18,827	11%
4534 Special Programs	-	-	-	-	-	270,000	-
Total 131 - Administration	117,960	219,526	211,252	4,294	215,546	666,507	209%
150 - Allocation To Other Entities							
4959 NGO Appropriations	394,555	499,200	207,000	268,885	475,885	572,000	20%
Total 150 - Allocation To Other Entities	394,555	499,200	207,000	268,885	475,885	572,000	20%
Total Expenditures - Economic Development Fund	512,515	718,726	418,252	273,179	691,431	1,238,507	79%
Excess (Deficiency) Of Revenues Over Expenditures							
	253,570	(83,726)	108,887	(33,303)	75,584	(468,507)	(720%)
Other Financing Sources (Uses)	-	100,000	100,000	-	100,000	-	(100%)
Net Change	253,570	16,274	208,887	(33,303)	175,584	(468,507)	(367%)
Fund Balance at Beginning of Year	1,367,221	1,475,717	1,620,791	1,620,791	1,620,791	1,796,375	11%
Fund Balance at End of Year	\$ 1,620,791	\$ 1,491,991	\$ 1,829,678	\$ 1,587,488	\$ 1,796,375	\$ 1,372,868	(24%)

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
Econ Develop District Trust Fund (755)							
Revenues							
3111 Ad Valorem Tax-Inside City	\$ -	\$ 500	\$ -	\$ -	\$ -	-	-
3610 Interest Earned	1,079	550	487	38	525	400	(24%)
Total Revenues - Economic Development District Trust Fund	1,079	1,050	487	38	525	400	(24%)
Expenditures							
131 - Administration							
4321 Legal and Auditing	-	500	-	25	25	500	1,900%
4327 Professional Services	-	50,000	-	427	427	50,000	11,610%
Total 131 - Administration	-	50,500	-	452	452	50,500	11,073%
Total Expenditures - Economic Development District Trust Fund	-	50,500	-	452	452	50,500	11,073%
Excess (Deficiency) Of Revenues Over Expenditures							
Net Change	1,079	(49,450)	487	(414)	73	(50,100)	(68,730%)
Fund Balance at Beginning of Year	52,382	51,987	53,460	53,460	53,460	53,533	-
Fund Balance at End of Year	\$ 53,461	\$ 2,537	\$ 53,947	\$ 53,046	\$ 53,533	\$ 3,433	(94%)

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
Law Officers Witness Fund (770)							
Revenues							
3512 Criminal Case Charges	\$ 12,661	\$ 16,000	\$ 8,711	\$ 2,743	\$ 11,454	\$ 12,000	5%
3610 Interest Earned	813	1,000	299	213	512	400	(22%)
Total Revenues - Law Officers Witness Fund	13,474	17,000	9,010	2,956	11,966	12,400	4%
Expenditures							
120 - Criminal Justice							
21 - District Court							
4321 Legal and Auditing	1,076	1,283	-	-	-	-	-
4343 Payments to Law Officers	9,550	16,000	4,500	4,650	9,150	12,000	31%
4361 General Fund Administration	11,323	11,972	8,979	2,993	11,972	3,476	(71%)
Total 21 - District Court	21,949	29,255	13,479	7,643	21,122	15,476	(27%)
Total 120 - Criminal Justice	21,949	29,255	13,479	7,643	21,122	15,476	(27%)
Total Expenditures - Law Officers Witness Fund	21,949	29,255	13,479	7,643	21,122	15,476	(27%)
Excess (Deficiency) Of Revenues Over Expenditures							
	(8,475)	(12,255)	(4,469)	(4,687)	(9,156)	(3,076)	(66%)
Net Change	(8,475)	(12,255)	(4,469)	(4,687)	(9,156)	(3,076)	(66%)
Fund Balance at Beginning of Year	41,889	26,487	33,414	33,414	33,414	24,258	(27%)
Fund Balance at End of Year	\$ 33,414	\$ 14,232	\$ 28,945	\$ 28,727	\$ 24,258	\$ 21,182	(13%)

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
Housing Choice Voucher Program (772)							
Revenues							
3819 Section 8 Grant	\$ 1,200,389	\$ 700,000	\$ 969,755	\$ 130,761	\$ 1,100,516	\$ 1,200,000	9%
Total Revenues - Housing Choice Voucher Program Fund	\$ 1,200,389	\$ 700,000	\$ 969,755	\$ 130,761	\$ 1,100,516	\$ 1,200,000	9%
Expenditures							
131 - Administration							
4526 Housing Assistance Payments	1,102,459	650,000	546,679	443,963	990,642	1,100,000	11%
4528 HACS Payments	97,930	50,000	107,873	2,001	109,874	100,000	(9%)
Total 131 - Administration	1,200,389	700,000	654,552	445,964	1,100,516	1,200,000	9%
Total Expenditures - Housing Choice Voucher Program Fund	1,200,389	700,000	654,552	445,964	1,100,516	1,200,000	9%
Excess (Deficiency) Of Revenues Over Expenditures	-	-	315,203	(315,203)	-	-	-
Net Change	-	-	315,203	(315,203)	-	-	-
Fund Balance at Beginning of Year	5,326	5,326	5,325	5,325	5,325	5,325	-
Fund Balance at End of Year	\$ 5,326	\$ 5,326	\$ 320,528	\$ (309,878)	\$ 5,325	\$ 5,325	-

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
American Rescue Plan Fund (797)							
Revenues							
3610 Interest Earned	\$ 1,812,363	\$ 80,000	\$ 127,946	\$ 23,610	\$ 151,556	\$ 100,000	(34%)
3723 Federal Grants - Other	9,539,080	10,000,000	-	9,784,859	9,784,859	5,000,000	(49%)
Total Revenues - American Rescue Plan Fund	11,351,443	10,080,000	127,946	9,808,469	9,936,415	5,100,000	(49%)
Expenditures							
131 - Administration							
4321 Legal and Auditing	9,555	-	1,043	22	1,065	-	(100%)
4327 Professional Services	25,000	-	250,000	-	250,000	-	(100%)
4395 Grant Programs - Other	1,788,497	7,400,000	372,563	6,412,296	6,784,859	5,000,000	(26%)
4530 Interest Expense	123,826	-	-	-	-	-	-
Total 131 - Administration	1,946,878	7,400,000	623,606	6,412,318	7,035,924	5,000,000	(29%)
Total Expenditures - American Rescue Plan Fund	1,946,878	7,400,000	623,606	6,412,318	7,035,924	5,000,000	(29%)
Excess (Deficiency) Of Revenues Over Expenditures	9,404,566	2,680,000	(495,659)	3,396,150	2,900,491	100,000	(97%)
Other Financing Sources (Uses)							
4685 Transfer To General Fund	(600,000)	(1,100,000)	-	(1,100,000)	(1,100,000)	(250,000)	(77%)
4688 Transfer To Capital Outlay	(7,750,583)	(2,000,000)	-	(2,000,000)	(2,000,000)	-	(100%)
Total Other Financing Sources (Uses)	(8,350,583)	(3,100,000)	-	(3,100,000)	(3,100,000)	(250,000)	(92%)
Net Change	1,053,983	(420,000)	(495,659)	296,150	(199,509)	(150,000)	(25%)
Fund Balance at Beginning of Year	1,599,733	453,781	2,653,717	2,653,717	2,653,717	2,454,208	(8%)
Fund Balance at End of Year	\$ 2,653,716	\$ 33,781	\$ 2,158,058	\$ 2,949,867	\$ 2,454,208	\$ 2,304,208	(6%)

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
E. Edward Jones Trust Fund (798)							
Revenues							
3359 Video Poker/Sports Wagering	\$ -	\$ -	\$ -	\$ -	\$ -	150,000	-
3610 Interest Earned	355,061	12,500	84,726	8,680	93,406	10,000	(89%)
3723 Federal Grants - Other	63,927	-	-	1,940,000	1,940,000	-	(100%)
Total Revenues - E. Edward Jones Housing Trust Fund	418,988	12,500	84,726	1,948,680	2,033,406	160,000	(92%)
Expenditures							
131 - Administration							
4327 Professional Services	-	1,144,000	797	922	1,719	100,000	5,717%
4361 General Fund Administration	7,936	8,516	6,387	2,129	8,516	9,413	11%
Total 131 - Administration	7,936	1,152,516	7,184	3,051	10,235	109,413	969%
138 - Program Administration							
81 - Emergency Rental Assistance 1							
4395 Grant Programs - Other	58,927	-	-	-	-	-	-
Total 81 - Emergency Rental Assistance 1	58,927	-	-	-	-	-	-
82 - Emergency Rental Assistance 2							
4395 Grant Programs - Other	5,000	-	-	1,940,000	1,940,000	-	(100%)
Total 82 - Emergency Rental Assistance 2	5,000	-	-	1,940,000	1,940,000	-	(100%)
Total 138 - Program Administration	63,927	-	-	1,940,000	1,940,000	-	(100%)
Total Expenditures - E. Edward Jones Housing Trust Fund	71,863	1,152,516	7,184	1,943,051	1,950,235	109,413	(94%)

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
Excess (Deficiency) Of Revenues Over Expenditures	347,125	(1,140,016)	77,542	5,629	83,171	50,587	(39%)
Net Change	347,125	(1,140,016)	77,542	5,629	83,171	50,587	(39%)
Fund Balance at Beginning of Year	3,333,592	2,446,134	3,680,717	3,680,717	3,680,717	3,763,888	2%
Fund Balance at End of Year	\$ 3,680,717	\$ 1,306,118	\$ 3,758,259	\$ 3,686,346	\$ 3,763,888	\$ 3,814,475	1%

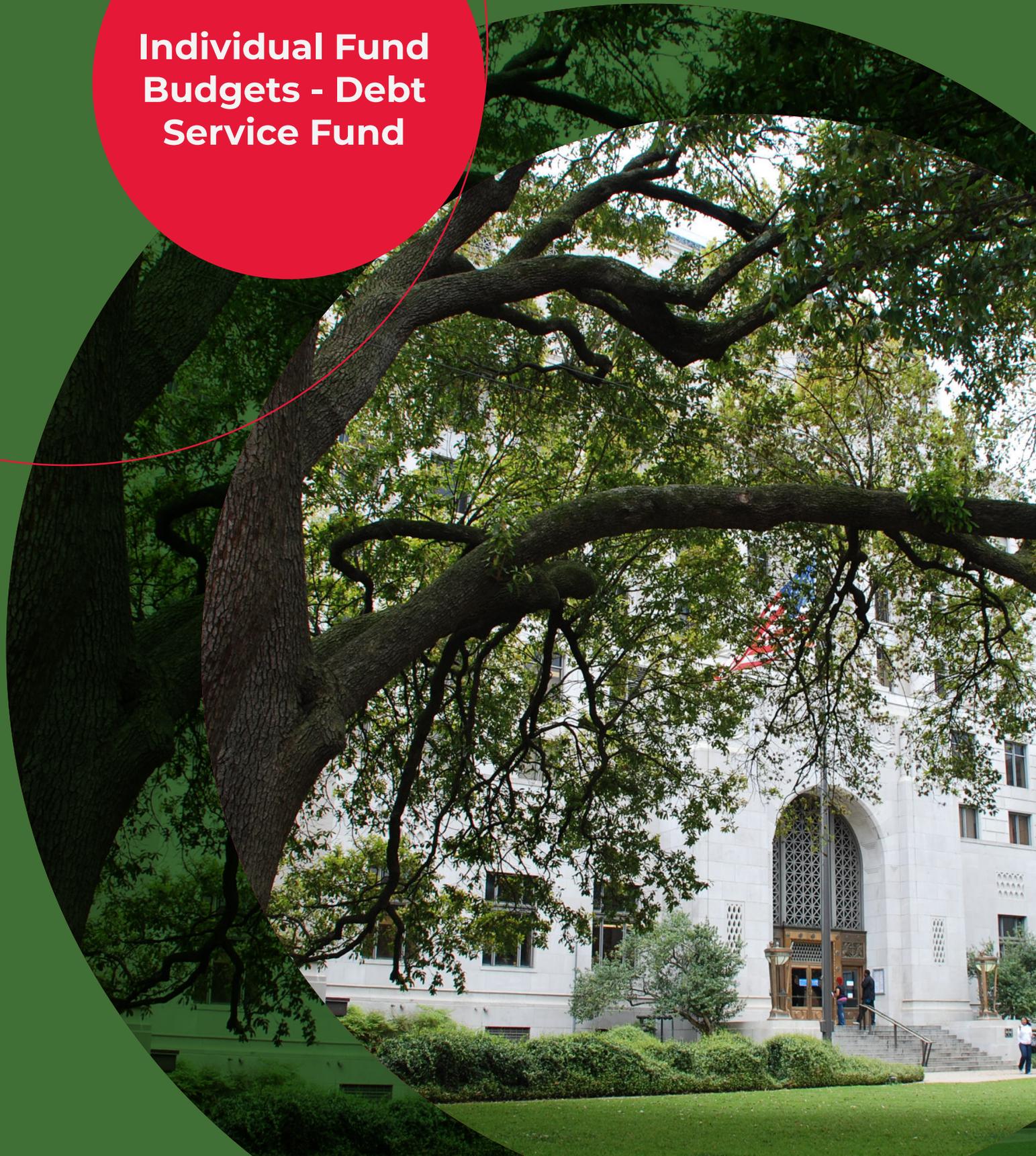
Special Revenue Funds

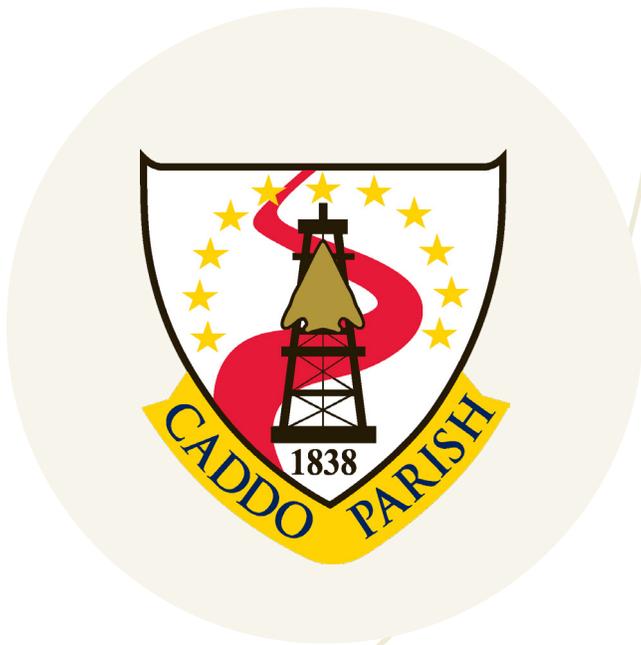
	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
Reserve Trust Fund (799)							
Revenues							
3610 Interest Earned	\$ 1,506,425	\$ 400,000	\$ 229,340	\$ 305,093	\$ 534,433	\$ 550,000	3%
3623 Building Rental	363,000	363,000	181,500	262,142	443,642	-	(100%)
Total Revenues - Reserve Trust Fund	1,869,425	763,000	410,840	567,235	978,075	550,000	(44%)
Expenditures							
133 - Finance							
4321 Legal and Auditing	1,933	2,306	1,873	383	2,256	2,480	10%
4361 General Fund Administration	7,936	8,516	6,387	2,129	8,516	9,413	11%
Total 133 - Finance	9,869	10,822	8,260	2,512	10,772	11,893	10%
150 - Allocation To Other Entities							
4959 NGO Appropriations	37,360	350,000	-	76,889	76,889	350,000	355%
Total 150 - Allocation To Other Entities	37,360	350,000	-	76,889	76,889	350,000	355%
Total Expenditures - Reserve Trust Fund	47,229	360,822	8,260	79,401	87,661	361,893	313%
Excess (Deficiency) Of Revenues Over Expenditures	1,822,196	402,178	402,580	487,834	890,414	188,107	(79%)
Other Financing Sources (Uses)							
3849 Transfer From Oil & Gas	5,000,000	3,500,000	3,500,000	-	3,500,000	4,000,000	14%
Total Other Financing Sources (Uses)	5,000,000	3,500,000	3,500,000	-	3,500,000	4,000,000	14%
Net Change	6,822,196	3,902,178	3,902,580	487,834	4,390,414	4,188,107	(5%)
Fund Balance at Beginning of Year	34,279,625	39,961,472	41,101,822	41,101,822	41,101,822	45,492,236	11%

Special Revenue Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
Fund Balance at End of Year	\$ 41,101,821	\$ 43,863,650	\$ 45,004,402	\$ 41,589,656	\$ 45,492,236	\$ 49,680,343	9%

**Individual Fund
Budgets - Debt
Service Fund**

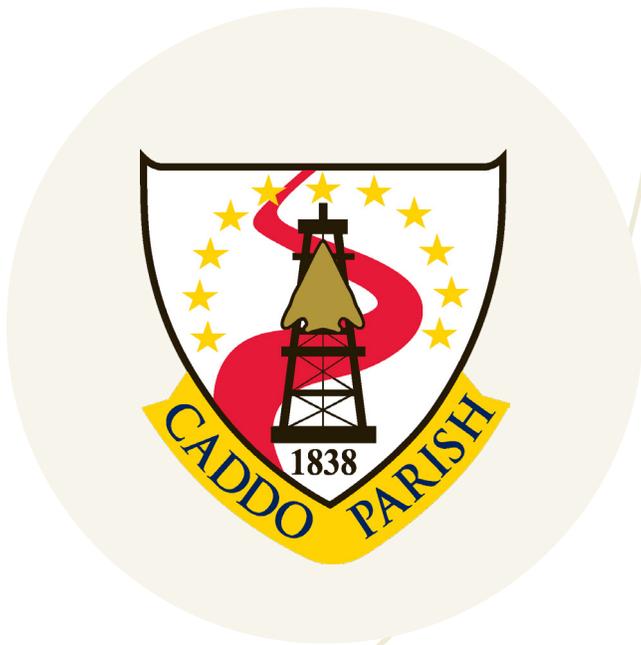




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Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. The Debt Service Fund is funded by the proceeds of a special ad valorem tax dedicated for this purpose.



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Special Revenue Fund Budget By Category

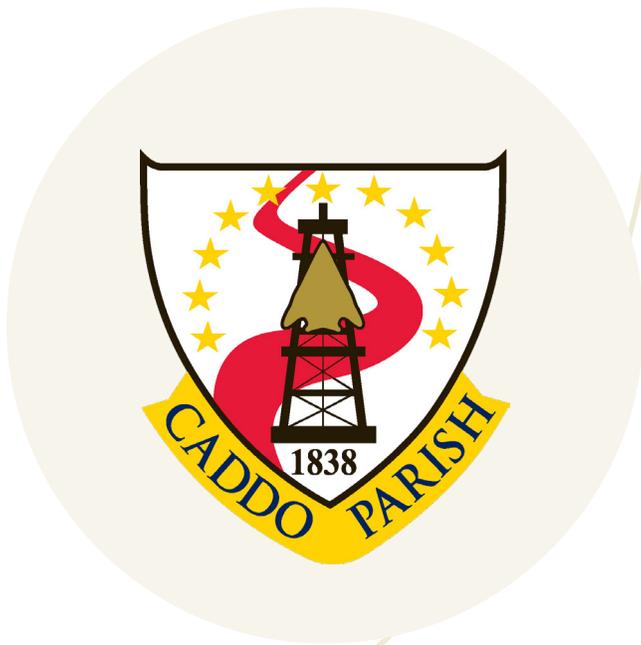
	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget
Revenue				
Tax Revenue	\$ 3,345,132	\$ 3,338,726	\$ 3,361,287	\$ 3,410,405
Rents and Interest Earned	80,237	10,000	23,443	15,000
Total Revenues - Debt Service Fund	3,425,369	3,348,726	3,384,730	3,425,405
Expenditures				
Salaries & Benefits	94,790	100,950	101,310	102,980
Contract Services	14,435	17,224	17,225	18,520
Statutory Charges	668	1,500	788	1,500
Internal Charges	42,965	44,682	44,682	51,332
Debt Service	3,868,528	3,875,266	3,875,067	3,886,392
Other Expenses	-	2,000	154	2,000
Total Expenditures - Debt Service Fund	4,021,386	4,041,622	4,039,226	4,062,724
Excess (Deficiency) Of Revenues Over Expenditures	(596,017)	(692,896)	(654,496)	(637,319)
Net Change	(596,017)	(692,896)	(654,496)	(637,319)
Fund Balance at Beginning of Year	5,482,085	4,734,262	4,886,067	4,231,571
Fund Balance at End of Year	\$ 4,886,068	\$ 4,041,366	\$ 4,231,571	\$ 3,594,252

Debt Service Fund

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
Revenues							
3113 Ad Valorem Tax-Parish	\$ 3,348,107	\$ 3,410,660	\$ -	\$ 3,422,610	\$ 3,422,610	\$ 3,479,200	2%
3115 Estimated Uncollectible Taxes	(15,029)	(85,270)	-	(85,570)	(85,570)	(86,980)	2%
3120 Prior Year Taxes	12,054	13,336	7,586	16,661	24,247	18,185	(25%)
3610 Interest Earned	80,237	10,000	4,505	18,938	23,443	15,000	(36%)
Total Revenues - Debt Service Fund	3,425,369	3,348,726	12,091	3,372,639	3,384,730	3,425,405	1%
Expenditures							
133 - Finance							
90 - Debt Administration							
4321 Legal and Auditing	14,435	17,224	13,986	3,239	17,225	18,520	8%
4361 General Fund Administration	42,965	44,682	33,512	11,170	44,682	51,332	15%
4530 Interest Expense	-	2,000	-	154	154	2,000	1,199%
4591 Retirement Contributions	94,790	100,950	-	101,310	101,310	102,980	2%
4592 Sheriff's Tax Collection	668	1,500	-	788	788	1,500	90%
Total 90 - Debt Administration	152,858	166,356	47,498	116,661	164,159	176,332	7%
91 - 2009 GO Bonds/2016 GO Refunding							
4810 Principal Payments	690,000	710,000	710,000	-	710,000	735,000	4%
4820 Interest Payments	84,665	70,315	39,227	31,088	70,315	55,504	(21%)
4830 Paying Agent Fees	-	400	-	250	250	400	60%
Total 91 - 2009 GO Bonds/2016 GO Refunding	774,665	780,715	749,227	31,338	780,565	790,904	1%
93 - 2023 GO Bonds							
4810 Principal Payments	595,000	615,000	615,000	-	615,000	645,000	5%
4820 Interest Payments	898,188	867,938	867,938	-	867,938	836,438	(4%)
4830 Paying Agent Fees	800	1,000	808	93	901	1,000	11%
Total 93 - 2023 GO Bonds	1,493,988	1,483,938	1,483,746	93	1,483,839	1,482,438	(0%)

Debt Service Fund

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Actual	FY 2025 Estimated Remaining	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
98 - 2007 GO Bonds/2014 GO Refunding							
4810 Principal Payments	700,000	735,000	735,000	-	735,000	760,000	3%
4820 Interest Payments	99,975	74,863	74,863	-	74,863	46,800	(37%)
4830 Paying Agent Fees	800	1,000	608	242	850	1,000	18%
4831 Bond Issue Costs	-	-	200	-	200	-	(100%)
Total 98 - 2007 GO Bonds/2014 GO Refunding	800,775	810,863	810,671	242	810,913	807,800	(0%)
99 - 2008 GO Bonds/2015 GO Refunding							
4810 Principal Payments	640,000	670,000	670,000	-	670,000	710,000	6%
4820 Interest Payments	158,300	128,750	128,750	-	128,750	94,250	(27%)
4830 Paying Agent Fees	800	1,000	609	191	800	1,000	25%
4831 Bond Issue Costs	-	-	200	-	200	-	(100%)
Total 99 - 2008 GO Bonds/2015 GO Refunding	799,100	799,750	799,559	191	799,750	805,250	1%
Total 133 - Finance	4,021,386	4,041,622	3,890,700	148,526	4,039,226	4,062,724	1%
Total Expenditures - Debt Service Fund	4,021,386	4,041,622	3,890,700	148,526	4,039,226	4,062,724	1%
Excess (Deficiency) Of Revenues Over Expenditures							
	(596,017)	(692,896)	(3,878,610)	3,224,114	(654,496)	(637,319)	(3%)
Net Change	(596,017)	(692,896)	(3,878,610)	3,224,114	(654,496)	(637,319)	(3%)
Fund Balance at Beginning of Year	5,482,085	4,734,262	4,886,067	4,886,067	4,886,067	4,231,571	(13%)
Fund Balance at End of Year	\$ 4,886,068	\$ 4,041,366	\$ 1,007,457	\$ 8,110,181	\$ 4,231,571	\$ 3,594,252	(15%)



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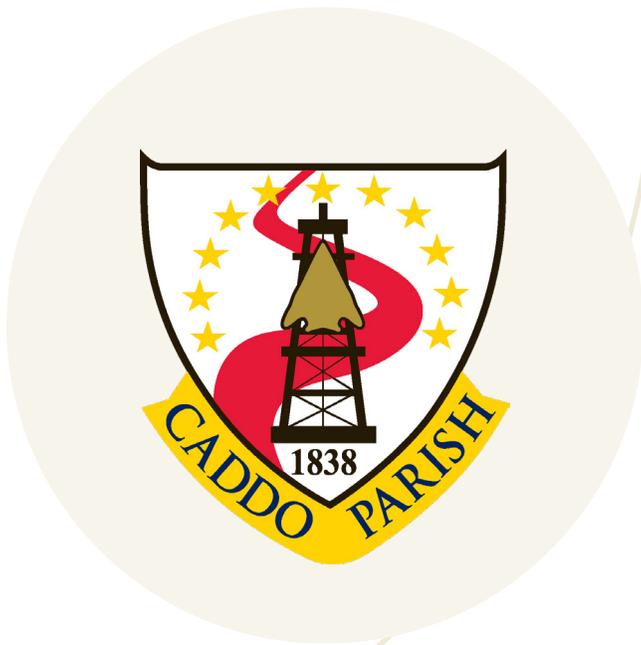
Individual Fund Budgets - Capital Project Funds

CAPITAL PROJECT FUNDS

360 Capital Improvement Fund I (440)

361 Capital Improvement Fund II (450)

362 Capital Improvement Fund III (445)



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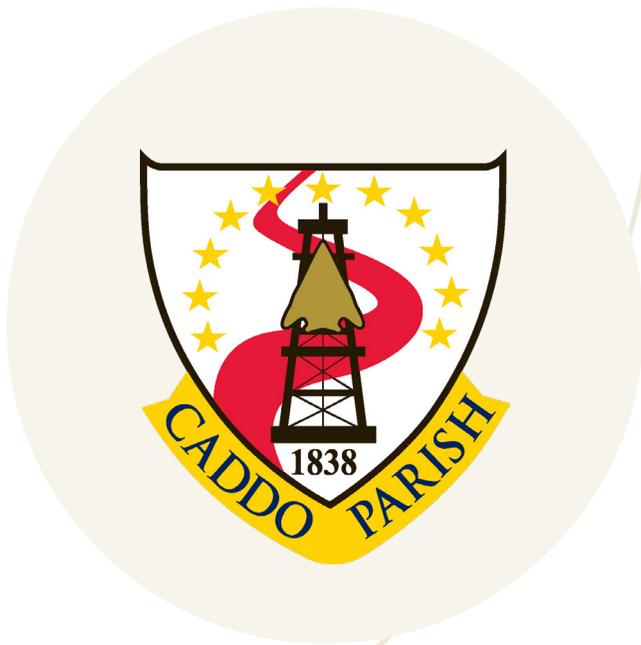
Capital Project Funds

Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Capital Improvement Fund I (440) – The Capital Improvement Fund accounts for the proceeds of a bond issue approved by voters in 2007. The bonds are dedicated to acquiring, equipping, constructing, and improving major capital facilities.

Capital Improvement Fund II (450) – The Capital Improvement Fund II accounts for \$6,000,000 in limited tax revenue bonds issued in 2010. The bond proceeds are dedicated to acquiring, equipping, constructing, and improving the Caddo Correctional Center (CCC). The Capital Improvement Fund II also accounts for \$10,000,000 in limited tax revenue bonds issued in 2020. The bond proceeds are dedicated to acquiring, equipping, constructing, and improving major capital facilities.

Capital Improvement Fund III (445) – The Capital Improvement Fund accounts for the proceeds of a bond issue approved by voters in 2022. The bonds are dedicated to acquiring, equipping, constructing, and improving major capital facilities, specifically Walter B. Jacobs Park.



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Capital Project Funds Summary of Revenues, Expenditures, and Changes in Fund Balance

	Capital Improvement I Fund	Capital Improvement II Fund	Capital Improvement III Fund	Total
Revenues				
Rents and Interest Earned	\$ 8,500	\$ 30,000	\$ 50,000	\$ 88,500
Total Revenues	\$ 8,500	\$ 30,000	\$ 50,000	\$ 88,500
Expenditures By Function				
General Government	10,566	-	-	10,566
Total Expenditures	10,566	-	-	10,566
Excess (Deficiency) Of Revenues Over Expenditures	(2,066)	30,000	50,000	77,934
Other Financing Sources (Uses)				
Transfers Out	-	-	(2,870,000)	(2,870,000)
Total Other Financing Sources (Uses)	-	-	(2,870,000)	(2,870,000)
Net Change In Fund Balances	(2,066)	30,000	(2,820,000)	(2,792,066)

Capital Project Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
Capital Improvement I Fund (440)					
Revenues					
3610 Interest Earned	\$ 37,423	\$ 8,500	\$ 12,256	\$ 8,500	(31%)
Total Revenues - Capital Improvement Fund I	\$ 37,423	\$ 8,500	\$ 12,256	\$ 8,500	(31%)
Expenditures					
131 - Administration					
4321 Legal and Auditing	1,902	2,269	2,155	2,440	13%
4361 General Fund Administration	6,774	6,912	6,912	8,126	18%
Total 131 - Administration	8,676	9,181	9,067	10,566	17%
Total Expenditures - Capital Improvement Fund I	8,676	9,181	9,067	10,566	17%
Excess (Deficiency) Of Revenues Over Expenditures	28,747	(681)	3,189	(2,066)	(165%)
Other Financing Sources (Uses)					
3852 Transfer From Capital Outlay	27,704	-	-	-	-
4688 Transfer To Capital Outlay	(249,100)	-	-	-	-
Total Other Financing Sources (Uses)	(221,396)	-	-	-	-
Net Change	(192,649)	(681)	3,189	(2,066)	(165%)
Fund Balance at Beginning of Year	987,665	247,804	795,016	798,205	-
Fund Balance at End of Year	\$ 795,016	\$ 247,123	\$ 798,205	\$ 796,139	(0%)

Capital Project Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
Capital Improvement II Fund (450)					
Revenues					
3610 Interest Earned	\$ 120,427	\$ 15,000	\$ 25,168	\$ 30,000	19%
Total Revenues - Capital Improvement Fund II	\$ 120,427	\$ 15,000	\$ 25,168	\$ 30,000	19%
Excess (Deficiency) Of Revenues Over Expenditures	120,427	15,000	25,168	30,000	19%
Other Financing Sources (Uses)					
4688 Transfer To Capital Outlay	(753,300)	-	-	-	-
Total Other Financing Sources (Uses)	(753,300)	-	-	-	-
Net Change	(632,873)	15,000	25,168	30,000	19%
Fund Balance at Beginning of Year	3,147,218	2,509,223	2,514,345	2,539,513	1%
Fund Balance at End of Year	\$ 2,514,345	\$ 2,524,223	\$ 2,539,513	\$ 2,569,513	1%

Capital Project Funds

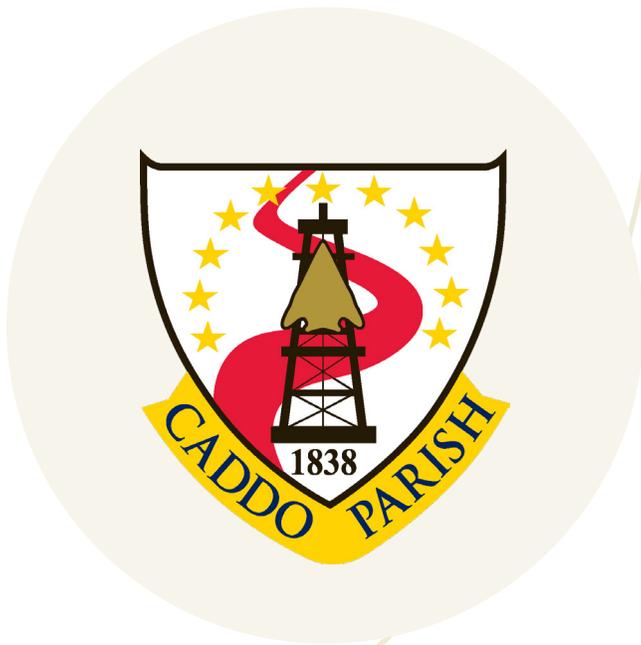
	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
Capital Improvement III Fund (445)					
Revenues					
3610 Interest Earned	\$ 886,307	\$ 40,000	\$ 154,115	\$ 50,000	(68%)
Total Revenues - Capital Improvement Fund III	\$ 886,307	\$ 40,000	\$ 154,115	\$ 50,000	(68%)
Excess (Deficiency) Of Revenues Over Expenditures	886,307	40,000	154,115	50,000	(68%)
Other Financing Sources (Uses)					
4688 Transfer To Capital Outlay	-	(7,775,000)	(7,775,000)	(2,870,000)	(63%)
Total Other Financing Sources (Uses)	-	(7,775,000)	(7,775,000)	(2,870,000)	(63%)
Net Change	886,307	(7,735,000)	(7,620,885)	(2,820,000)	(63%)
Fund Balance at Beginning of Year	21,559,561	14,600,159	22,445,868	14,824,983	(34%)
Fund Balance at End of Year	\$ 22,445,868	\$ 6,865,159	\$ 14,824,983	\$ 12,004,983	(19%)

Individual Fund Budgets - Internal Service Funds

● **INTERNAL SERVICE FUNDS**

370 Group Insurance Fund (760)

371 General Insurance Fund (762)



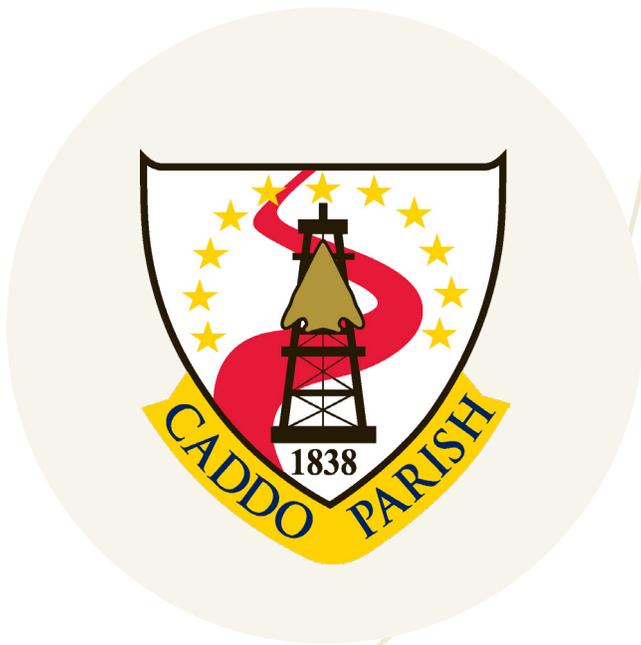
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Internal Service Funds

Internal Service Funds are used to account for the financing of services provided by one fund of the Parish to other funds on a cost-reimbursement basis.

Group Insurance Fund (760) - The Group Insurance Fund accounts for the cost of providing group medical and life insurance coverage for Parish employees. The fund is used to account for contributions from Parish funds and withholdings from employees' payroll used to pay the costs of providing group coverage for Parish employees.

General Insurance Fund (762) - The General Insurance Fund accounts for the costs of maintaining casualty and workers compensation insurance coverage.

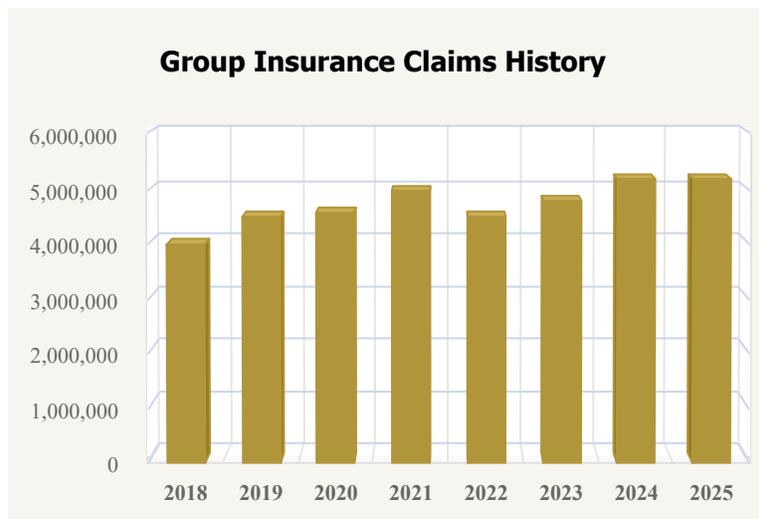
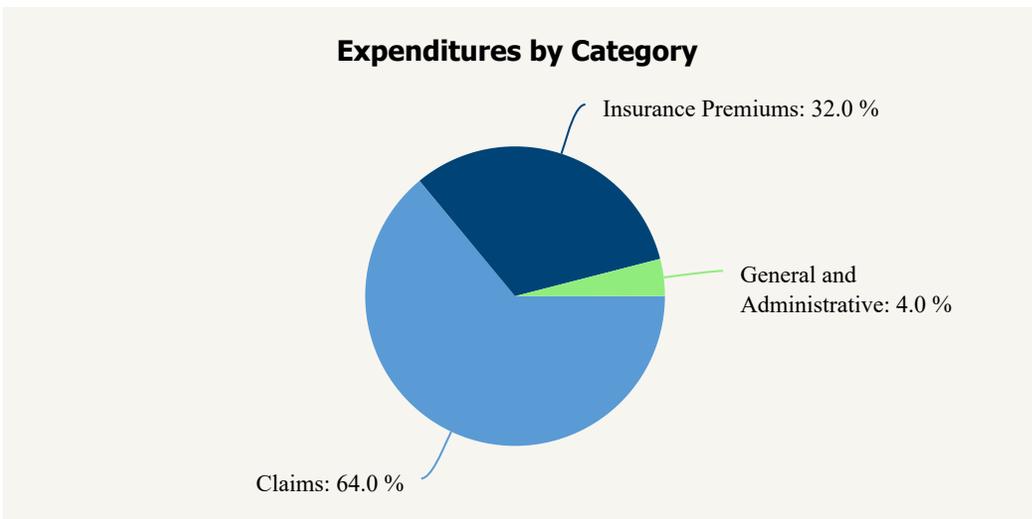
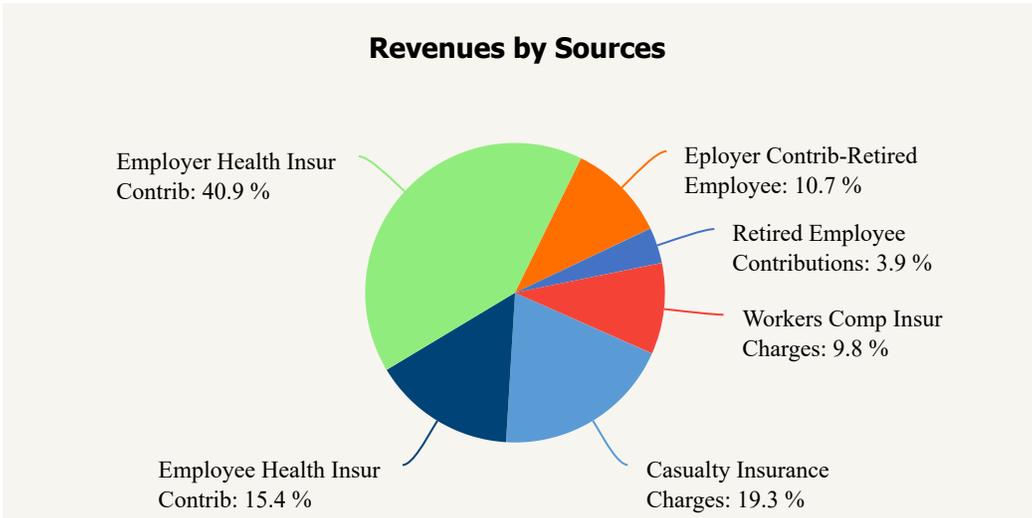


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Internal Service Funds

Summary of Revenues, Expenses, and Changes in Net Assets

	General Insurance	Group Insurance	FY 2026 Budget
Operating Revenues			
Charges for services	\$2,976,000	\$-	\$2,976,000
Contributions	-	7,238,540	7,238,540
Total Operating Revenues	2,976,000	7,238,540	10,214,540
Operating Expenses			
Claims	900,000	6,000,000	6,900,000
Contract Services	14,340	48,540	62,880
Insurance Premiums	1,800,000	1,825,000	3,625,000
Internal Charges	241,674	145,154	386,828
Total Operating Expenses	2,956,014	8,018,694	10,974,708
Excess (Deficiency) Of Revenues Over Expenditures	19,986	(780,154)	(760,168)
Non-Operating Revenue (Expense)			
Interest Earned	12,000	20,000	32,000
Total Non-Operating Revenue (Expense)	12,000	20,000	32,000
Net Change	31,986	(760,154)	(728,168)



The Parish is self-insured for the first \$125,000 of claims for each covered person. Claims increased in 2025, as a result, the Parish has elected to increase health premiums by 5%.

Internal Service Funds Budget by Category

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget
Operating Revenues				
Charges for services	\$ 1,709,655	\$ 2,226,100	\$ 2,226,100	\$ 2,976,000
Conrtibutions	6,717,622	6,637,890	6,821,645	7,238,540
Total Operating Revenues	8,427,277	8,863,990	9,047,745	10,214,540
Operating Expenses				
Claims	7,175,372	6,375,000	6,487,045	6,900,000
Conctract Services	41,273	61,244	44,516	62,880
Insurance Premiums	2,633,418	3,200,000	3,136,777	3,625,000
Internal Charges	322,203	347,125	347,125	386,828
Total Operating Expenses	10,172,266	9,983,369	10,015,463	10,974,708
Operating Income (Loss)	(1,744,989)	(1,119,379)	(967,718)	(760,168)
Non-Operating Revenue (Expense)				
Interest Earned	128,534	32,000	29,420	32,000
Total Non-Operating Revenue (Expense)	128,534	32,000	29,420	32,000
Change In Net Position	(1,671,455)	(1,087,379)	(938,298)	(728,168)
Fund Balance at Beginning of Year	4,705,525	3,026,091	3,034,070	2,095,772
Fund Balance at End of Year	\$ 3,034,070	\$ 1,938,712	\$ 2,095,772	\$ 1,367,604

Internal Service Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
Group Insurance Fund (760)					
Operating Revenues					
3710 Employer Health Insur Contrib	\$ 4,072,349	\$ 3,872,435	\$ 3,939,049	\$ 4,175,392	6%
3711 Employee Health Insur Contrib	1,405,313	1,417,190	1,487,824	1,577,093	6%
3712 Retired Employee Contributions	353,085	340,000	386,507	395,000	2%
3713 Eployer Contrib-Retired Employee	886,875	1,008,265	1,008,265	1,091,055	8%
Total Operating Revenues - Group Insurance Fund	6,717,622	6,637,890	6,821,645	7,238,540	6%
Operating Expenses					
951 - Employee Group Insurance Program					
4321 Legal and Auditing	10,554	12,592	10,425	13,540	30%
4327 Professional Services	22,900	35,000	24,985	35,000	40%
4361 General Fund Administration	115,928	126,034	126,034	145,154	15%
4519 Life Insurance Premiums	151,124	160,000	166,558	160,000	(4%)
4520 Accidental Death Ins Prem	11,367	15,000	13,128	15,000	14%
4521 Insurance Premiums	1,040,449	1,500,000	1,438,577	1,650,000	15%
4523 Claims & Judgements	6,444,170	5,600,000	5,832,168	6,000,000	3%
Total 951 - Employee Group Insurance Program	7,796,491	7,448,626	7,611,875	8,018,694	5%
Total Operating Expenses - Group Insurance Fund	7,796,491	7,448,626	7,611,875	8,018,694	5%
Operating Income (Loss)	(1,078,868)	(810,736)	(790,230)	(780,154)	(1%)
Non-Operating Revenue (Expense)					
3610 Interest Earned	115,628	20,000	18,849	20,000	6%
Total Non-Operating Revenue (Expense)	115,628	20,000	18,849	20,000	6%
Change In Net Position	(963,240)	(790,736)	(771,381)	(760,154)	(1%)
Fund Balance at Beginning of Year	3,680,434	2,673,766	2,717,193	1,945,812	(28%)
Fund Balance at End of Year	\$ 2,717,194	\$ 1,883,030	\$ 1,945,812	\$ 1,185,658	(39%)

Internal Service Funds

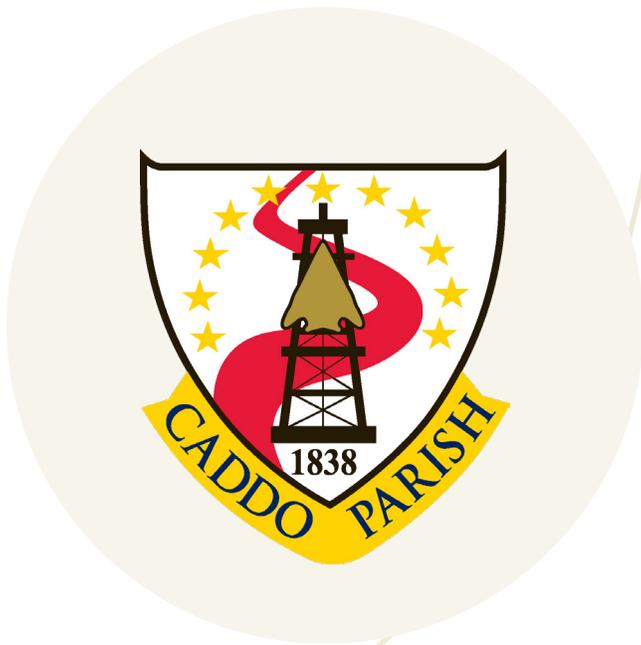
	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
General Insurance Fund (762)					
Operating Revenues					
3721 Casualty Insurance Charges	\$ 1,203,555	\$ 1,470,000	\$ 1,470,000	\$ 1,970,000	34%
3722 Workers Comp Insur Charges	506,100	756,100	756,100	1,006,000	33%
Total Operating Revenues - General Insurance Fund	1,709,655	2,226,100	2,226,100	2,976,000	34%
Operating Expenses					
952 - Casualty Program					
4321 Legal and Auditing	4,244	4,576	4,470	4,920	10%
4349 Employee Assistance Program	150	4,500	785	4,500	473%
4361 General Fund Administration	64,408	70,664	70,664	78,156	11%
4390 General Ins-Legal Service	37,440	37,440	37,440	37,440	-
4521 Insurance Premiums	1,262,353	1,325,000	1,333,188	1,600,000	20%
4523 Claims & Judgements	83,952	250,000	200,331	300,000	50%
Total 952 - Casualty Program	1,452,547	1,692,180	1,646,878	2,025,016	23%
953 - Worker's Compensation Program					
4321 Legal and Auditing	3,426	4,576	3,851	4,920	28%
4361 General Fund Administration	89,867	98,427	98,427	111,518	13%
4390 General Ins-Legal Service	14,560	14,560	14,560	14,560	-
4521 Insurance Premiums	168,126	200,000	185,326	200,000	8%
4523 Claims & Judgements	647,250	525,000	454,546	600,000	32%
Total 953 - Worker's Compensation Program	923,229	842,563	756,710	930,998	23%
Total Operating Expenses - General Insurance Fund	2,375,776	2,534,743	2,403,588	2,956,014	23%
Excess (Deficiency) Of Revenues Over Expenditures	(666,121)	(308,643)	(177,488)	19,986	(111%)
Non-Operating Revenue (Expense)					
3610 Interest Earned	12,906	12,000	10,571	12,000	14%

Internal Service Funds

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Budget	% Change From YTD Estimated
4688 Transfer To Capital Outlay	(55,000)	-	-	-	-
Total Non-Operating Revenue (Expense)	(42,094)	12,000	10,571	12,000	14%
Change In Net Position	(708,214)	(296,643)	(166,917)	31,986	(119%)
Fund Balance at Beginning of Year	1,025,091	352,325	316,877	149,960	(53%)
Fund Balance at End of Year	\$ 316,877	\$ 55,682	\$ 149,960	\$ 181,946	21%

Glossary





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Glossary

A

Accrual Basis: A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Adjudicated Property: Property that has been placed in State or local government hands because property taxes have not been paid. Louisiana law allows the governmental body having jurisdiction over the property to sell the property.

Ad Valorem Taxes: Taxes levied on an assessed valuation of real and/or personal property.

Agencies: Separate units of government partially funded by the Parish Commission. These units generally are headed by constitutionally elected officials and operate independently of commission supervision.

Amortize: The payment of an obligation in a series of installments or transfers or the reduction of the value of an asset by prorating its cost over a period of years.

Appropriation: A legislative authorization for expenditures for specific purposes within a specific time frame.

Assessed Value: The value price placed on real and other property as a basis for levying taxes.

Asset: Resources owned or held by a government which have monetary value.

Attrition: A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement or means other than through layoffs.

B

Balanced Budget: A budget in which expenditures do not exceed total available revenues and beginning fund balance.

Benefits: Payments to which participants may be entitled under a pension or group insurance plan.

Bonded Debt: The portion of indebtedness represented by outstanding bonds.

Bonds: A certificate of debt issued by a government guaranteeing payment of the original investment plus interest by a specified future date.

Budget: An annual financial plan showing projected costs and revenue over a specified time period.

Budgetary Basis: Refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash or modified accrual.

Budgetary Control: The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

C

Canvass: Aggregating or confirming every valid ballot cast and counted – absentee, early voting, Election Day, provisional, challenged and uniformed and overseas citizen.

Capital Expenditure: funds spent on acquiring or maintaining fixed assets, such as land, buildings and equipment.

Capital Improvements: Projects, which produce long term assets such as roads, buildings, drainage facilities, and parks.

Capital Improvements Program (CIP): A five-year projection of capital improvements, which includes funding sources for each project. The first year of the program represents the current fiscal year capital budget.

Capital Project: An expenditure that meets any of the following criteria: (a) expenditure of \$5,000 or more for improvement at any one facility, (b) results in the acquisition of an equipment item with a unit cost of greater than \$5,000, (c) is a purchase of real property other than right-of-way, (d) provides a new facility or an expansion of floor space at an existing facility, (e) is other than a routine repair of maintenance expenditure costing \$5,000 or less.

Capital Outlay Fund: A fund used to account for the expenditures for acquisition cost of capital assets, such as equipment, or expenditures to make improvements to capital assets that materially increase their value or useful life.

Capital Project Fund: A fund used to account for the receipt and disbursement of resources designated for capital facilities, improvements or equipment.

Consumer Price Index (CPI): A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

D

Debt Service: The payment of principal and interest on borrowed funds. The Parish has

debt service for general obligation bonds and other notes payable.

Debt Service Fund: A fund used to account for the monies set aside for the payment of interest and principal to holders of the Parish of Caddo's general obligation bonds.

Deficit: An excess of expenditures of a fund over its revenue during a given accounting period.

Departments: Subdivisions of the Parish of Caddo through which services are provided to the citizens. These subdivisions are created pursuant to the Parish Home Rule Charter and are directly supervised by the Parish Administrator.

Depreciation: (1) Expiration in the service life of fixed assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of fixed assets, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

E

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Fund: A proprietary fund type used to account for operations that are financed and operated in a manner similar to private sector enterprises, such that costs of providing goods and services to the general public are financed or recovered primarily

through fees charged directly to the users of the goods or services provided.

Exempt Municipalities: Cities and towns, with a population greater than 5,000 that maintain their own streets and thereby qualify for a 50% reduction in the Parish General Fund millage rate.

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlement and shared revenues.

Expenses: Outflows of other consumption of assets or incurrences of liabilities (or combinations of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the Parish's ongoing major or central operations.

F

Fiduciary Funds: Trust and/or agency funds used to account for assets held by the Parish of Caddo in a trustee capacity, or as an agent for individuals, private organizations, other governments and/or other funds.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Fund: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance: The difference between fund assets and fund liabilities of governmental and similar trust funds. Within governmental funds, equity is reported as fund balance; proprietary and fiduciary fund equity is reported as net position. Fund balance and net position are the difference between fund assets plus deferred outflows of resources and liabilities plus deferred inflows of resources reflected on the balance sheet or statement of net position.

G

Gaming Revenues: Revenues from state licensed riverboat casinos or video poker machines operated within Caddo Parish.

General Fixed Assets: Capital assets that are not assets of any fund, but of the government unit as a whole. Most often these assets arise from the expenditure of the financial resources of governmental funds.

General Fund: The general operating fund of the Parish of Caddo. It is used to account for all financial resources except those required to be accounted for in another fund.

Goal: A statement of broad direction, purpose or intent based on the needs of the community.

Governmental Funds: A major fund type generally used to account for tax-supported activities. Governmental funds use the modified accrual basis of accounting.

I

Infrastructure: The physical assets of a government (e.g., streets, drainage, public buildings, parks).

Intergovernmental Revenues: Revenues from other governments in the form of

operating grants, entitlements, shared revenues or payments in lieu of taxes.

Internal Service Fund: A fund used to account for the financing of goods or services provided by one Commission department or agency to other Commission departments or agencies on a cost-reimbursement basis.

M

Millage: The percentage of value that is used in calculating taxes. A mill is defined as 1/10 of 1 percent and is multiplied by the assessed value after any exemptions have been subtracted to calculate taxes.

Modified Accrual Basis: A basis of accounting where revenue is recorded when measurable and available, and expenditures are recorded when a liability is incurred.

N

Net Assets: Total assets minus total liabilities

O

Objectives: Certain accomplishments a department intends to achieve during the fiscal year.

Obligations: Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but encumbrances not yet paid.

Off System Funds: A federal system of funding the replacement of local bridges by the state government.

P

Parish Administrator: The Chief Executive Officer of the Parish of Caddo who manages Parish operations. This office is created

by the Parish Home Rule Charter, which establishes a Council-Manager form of government.

Pay-as-you-go: A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Performance Measures: Specific quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity or program.

Permanent Fund: A fiduciary fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for the purposes that support the reporting government's programs, that is, for the benefit of the government or its citizenry.

Program: A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Property Tax Mill: The tax rate on real property based on \$1.00 per \$1,000 of assessed property value. A mill is equal to 1/10 cent.

Proprietary Funds: A fund used to account for the proceeds of government's ongoing organizations and activities which are similar to those often found in the private sector. Enterprise funds and internal service funds are proprietary funds.

R

Refunding Bonds: Bonds issued to replace bonds that are already outstanding. These exchanges result in a reduction of interest payments.

Reserve: An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific purpose.

Retained Earnings: An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

Revenue Anticipation Notes: Cash-flow borrowings secured by the annual revenues of a fund.

Revenues: (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers-in are classified as “other financing sources” rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers-in are classified separately from revenues.

S

Sales Taxes: Taxes levied upon the sale or consumption of goods and services.

Severance Taxes: Taxes levied upon the value obtained from removing designated natural resources from land or water.

Special Assessments: Amounts levied against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

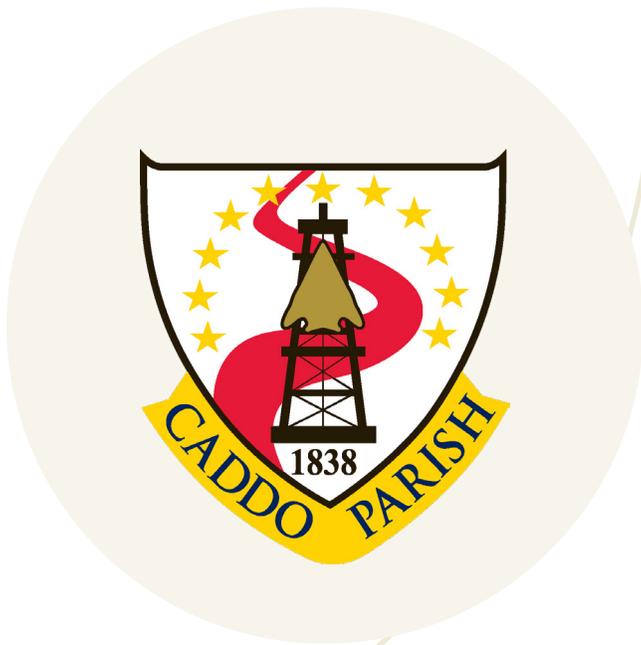
Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or of major capital projects) that are legally restricted to be expended for specified purposes.

State Revenue Sharing: A system of reimbursement from the State of Louisiana. Parish levies of ad valorem taxes are reimbursed for a portion of revenue losses due to the state homestead exemption. These funds are dedicated to the same purpose as the underlying ad valorem tax levy.

State Transportation Fund: A system whereby the State of Louisiana allocates a portion of gasoline tax receipts to parish governments on a per capita basis. These funds are dedicated for construction and maintenance of parish roads and bridges.

T

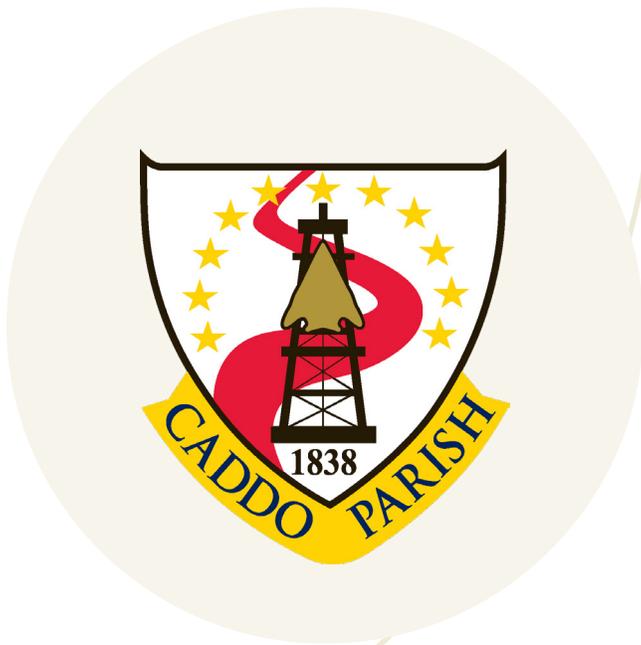
Transfers: All interfund transactions except loans or advances, quasi-external transactions and reimbursements.



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Acronyms





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Acronyms

A

AA+: Double A Plus Bond Rating

AAA: Triple A Bond Rating

ACO: Animal Control Officer

ACFR: Annual Comprehensive Financial Report

ADA: Americans with Disabilities Act

AHA: American Humane Association

AI: Artificial Intelligence

ARPA: American Rescue Plan Act

ASMC: Animal Services and Mosquito Control

ASPCA: American Society for the Prevention of Cruelty to Animals

B

BRF: Biomedical Research Foundation

BTI: *Bacillus Thuringiensis* subspecies *Israelensis* (Bti) Bacteria

C

CA: Community Assessment (Head Start)

CAET: Certified Animal Euthanasia Technician

CAPRA: Commission for Accreditation of Parks and Recreation Agencies

CCAA: Caddo Community Action Agency

CCC: Caddo Correctional Center

CDA: Child Care Associate

CDC: Center for Disease Control

CERT: Consortium for Education, Research, and Technology

CEO: Chief Executive Officer

CEU: Continuing Education Units

CFR: Code of Federal Regulations

CINC: Child In Need of Care

CPERS: Caddo Parish Employees Retirement System

CIP: Capital Improvements Program

CNG: Compressed Natural Gas

COBRA: Consolidated Omnibus Budget Reconciliation Act

COLA: Cost-of-Living Adjustment

COVID-19: Corona Virus Disease 2019

CPI: Consumer Price Index

CRO: Contract Research Organizations

CRS: Community Rating System

D

DLL: Dual Language Learners

DMII: Digital Media Institute at InterTech

E

EAP: Employee Assistance Program

EAP: Entrepreneurial Accelerator Program

EAST: Environmental and Spatial Technology

EFNEP: Expanded Food and Nutrition Education Program

ERAP: Emergency Rental Assistance Program

EXCITE: Extension Collaboration on Immunization Teaching and Engagement

F

FINS: Family in Need of Services

FIRST: For Inspiration and Recognition of Science and Technology

FMLA: Family Medical Leave Act

FNP: Food and Nutrition Program

FPA: Family Partnership Agreement

G

GAAP: Generally Accepted Accounting Principles.

GEE: Graduation Exit Examination

GFOA: Government Finance Officers Association

GIS: Geographical Information System

H

HCVP: Housing Choice Voucher Program

HHS: United States Department of Health & Human Services

HIPAA: Health Insurance Portability and Accountability Act

HVAC: Heating, Ventilating, and Air Conditioning

HS/EHS: Head Start/Early Head Start Program

HSUS: The Humane Society of the United States

HUD: United States Department of Housing and Urban Development

HYPE: Healthy Young People Empowerment Project

I

IDEA: Individuals with Disabilities Education Act

IEP: Individualized Education Plan

IFSP: Individualized Family Service Plan

IJJIS: Integrated Juvenile Justice Information System

IRS: Internal Revenue Service

J

JCCP: Juvenile Court for Caddo Parish

JDAI: Juvenile Detention Alternative Initiative

L

LADOTD: Louisiana Department of Transportation and Development

LCDBG: Louisiana Community Development Block Grant

LEAP: Louisiana Education Assessment Program

LEED: Leadership in Energy and Environmental Design

LFMA: Louisiana Floodplain Management Association

LGTRC: Louisiana Gene Therapy Research Consortium

LLEBG: Local Law Enforcement Block Grant

LMCA: Louisiana Mosquito Control Association

LPESA: Louisiana Parish Engineers and Supervisors Association

LSU: Louisiana State University

LSUHSC: Louisiana State University Health Science Center

LYFE: Living Your Financial Experience

M

MEP: Mechanical, Electrical and Plumbing

MPC: Metropolitan Planning Commission

MST: Math, Science, and Technology

N

NACA: National Animal Control Association

NACO: National Association of Counties

NFIP: National Floodplain Insurance Program

NIGP: National Institute of Governmental Purchasing

NLCOG: The Northwest Louisiana Council of Governments

NPDES: National Pollutant Discharge Elimination System

O

OBRA: Omnibus Budget Reconciliation Act

OHS: Office of Head Start

OMB: Office of Management and Budget

OPAO: Organization of Parish Administrative Officials

P

PBX: Private Branch Exchange phone system

PC: Head Start Policy Council

PERS: Parochial Employee Retirement System

PET: Positron Emission Tomography

PIP: Program Improvement Plan

PRI: Primary Rate Interface telecommunications interface standard

PSE: Policy, Systems and Environmental

PTF: Parish Transportation Fund

R

RFP: Request for Proposal

RTU: Roof Top Unit

S

SA: Self-Assessment (Head Start)

SAFE: Sexual Assault Forensic Examiners

SEB: Small and Emerging Business

SFHA: Special Flood Hazard Areas

SIP: Session Initiation Protocol for internet-based phone services

SMART: Science and Medicine Academic Research Training

SNAP-ED: Supplemental Nutrition Assistance Program Education

SPAR: Shreveport Parks and Recreation

SRL: Severe Repetitive Loss property
(flooded six or more times)

T

TIF: Amazon Tax Increment Financing
District

TIKES: Tulane Infant & Early Childhood
Consultation Supports and Services

TOPS: Tuition Opportunity Program

U

UCC: Uniform Construction Code

UOCAVA: Uniformed and Overseas Citizens
Absentee Voting Act

USERRA: Uniformed Services Employment
and Reemployment Rights Act of 1994

V

VYJ: Volunteers for Youth Justice

W

WERLA: Wildlife Education and Rehabili-
tation of Louisiana, Inc

WIC: Women, Infants and Children

WPS: Worker Protection Standard

Y

YEP: Youth Enrichment Program

YWCA: Young Women's Christian Association