THE PARISH OF

CADDO

Louisiana



2027

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

PARISH OF CADDO, LOUISIANA

ANNUAL OPERATING AND CAPITAL IMPROVEMENT BUDGET

January 1, 2027 – December 31, 2027

Erica R. Bryant
Administrator and CEO

Hayley B. Barnett
Director of Finance

Commission Members:

Chris Kracman	District 1
Gregory Young	District 2
Victor Thomas	District 3
John Paul Young	District 4
Roy Burrell	District 5
Steffon Jones	District 6
Stormy Gage-Watts	District 7
Grace Anne Blake	District 8
John E. Atkins	District 9
Ronald Cothran	District 10
Edward “Ed” Lazarus	District 11
Kenneth “Ken” Epperson, Sr.	District 12



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Parish of Caddo
Louisiana

For the Fiscal Year Beginning

January 01, 2026



Executive Director

AWARD OF DISTINQUISHED 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, 2026.

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 conform 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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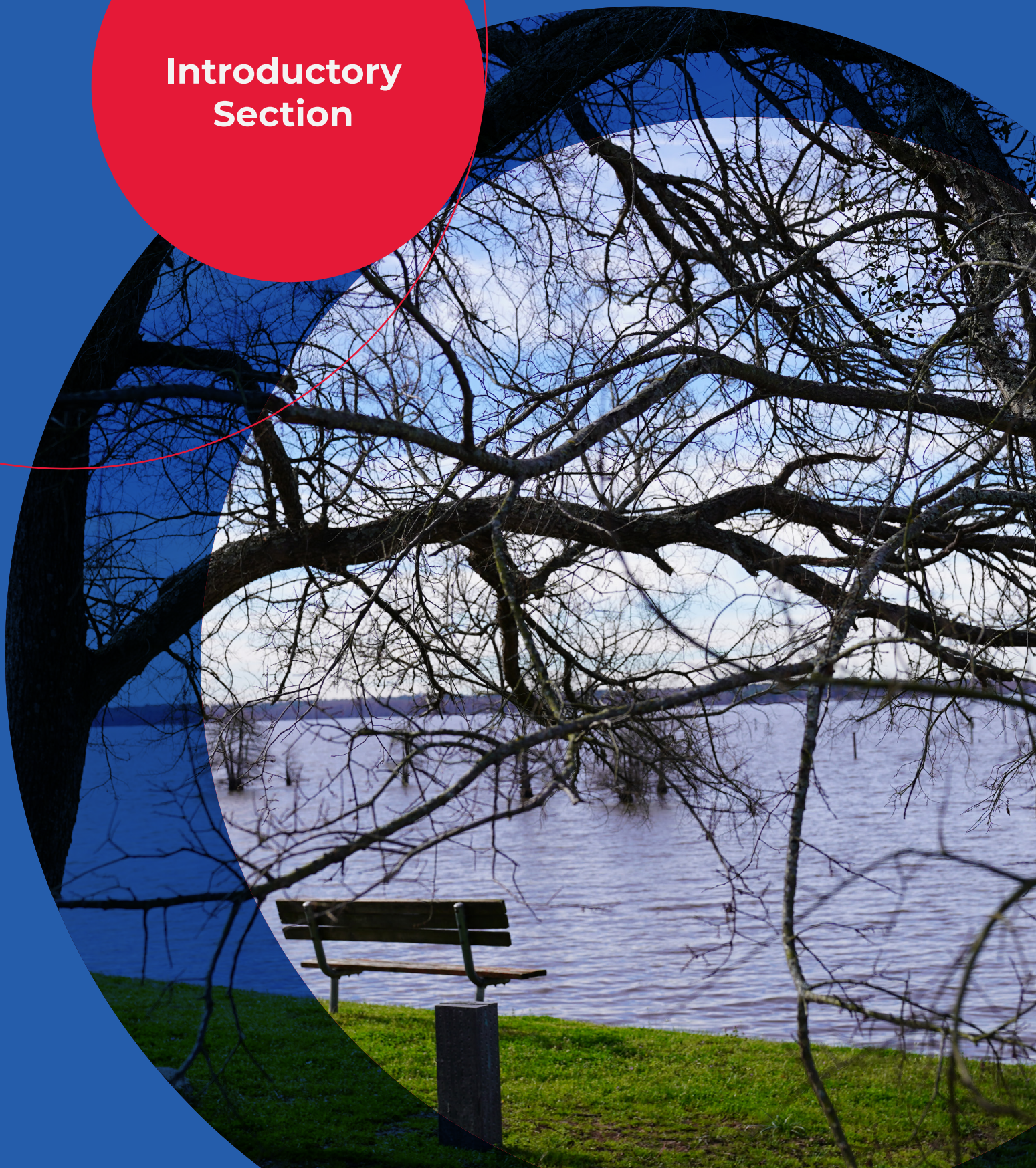



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TO: The Caddo Parish Commission and the Citizens of Caddo Parish:

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 2027 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 2027, 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 2027 budget is a conservative budget that preserves funding for essential services which Caddo citizens rely upon.

Highlights

- 3% Increase in total Revenues
- 5.2% Increase in Property Taxes
- $3.4M Increase in Expenditures
- $214.8M Fund Balance
- Criminal Justice Issues – Operating Deficits
- 2% COLA, up to 3% Merit

The adopted budget totals $148,959,625 and meets the projected needs of all Parish operations, capital improvements, and debt service requirements. The 2027 budget reflects a $3.4 million increase in expenditures from the 2026 adopted budget. Total revenues for the 2027 budget are $119,233,535, a 3% increase from 2026, 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 2027 budget represents a sustainable work plan that positions Caddo Parish to better achieve its mission and priorities while recognizing changing economic conditions. The 2027 budget addresses the following budgetary impacts:

- **Declining Population/Revenue Impact:** Caddo Parish has lost about 11% of its population since 2016. 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 2027, 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 2027. Economic development in Caddo Parish, Louisiana experienced significant momentum in 2026, driven by major investments in manufacturing, technology, healthcare, and tourism-related infrastructure. One of the most notable developments was the continued expansion of SLB at the former General Motors plant in west Shreveport. The facility, which sat largely underutilized for years following the GM closure, is now fully leased and operational, with employment growing to approximately 1,500 jobs and projected to reach 2,000 jobs. The company manufactures infrastructure and equipment that support the rapidly growing data center industry, bringing substantial employment opportunities and economic activity to the parish.

  Additional growth came from the healthcare and life sciences sector, where a new animal and veterinary pharmaceutical manufacturing company announced plans to locate in Caddo Parish in partnership with the Biomedical Research Foundation. The facility is expected to create approximately 70 high-paying jobs with average salaries near $100,000 annually, further diversifying the local economy and strengthening the region's biomedical industry.

  Technology investments also played a major role in the parish's economic outlook. Amazon expanded its planned data center investment in northwest Louisiana to $18 billion, including a third campus in Shreveport. This investment is expected to generate significant construction activity, create long-term employment opportunities, and stimulate demand for local suppliers and service providers throughout the region. Manufacturing continued to be a strong component of the local economy as Frymaster LLC announced an $11.5 million expansion of its Caddo Parish operations.

The investment is expected to create 47 new jobs while retaining existing positions, reinforcing the parish's reputation as a regional manufacturing center.

Meanwhile, the North Louisiana Economic Partnership continued redevelopment efforts at the former Libbey Glass site and promoted shovel-ready industrial properties to attract future business investment. Overall, economic development efforts in Caddo Parish during 2026 reflected a strategic emphasis on job creation, industrial redevelopment, advanced manufacturing, technology infrastructure, healthcare innovation, and sports tourism. Collectively, these initiatives position the parish for continued growth and enhanced economic competitiveness within North Louisiana and the broader Gulf South region.

- **Maintaining Financial Health:** The 2027 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 2027, the Parish will transfer $4 million from the Reserve Trust Fund to appropriate funds for economic development projects. This will decrease the fund balance to $47.9 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 2027 Budget is approximately $214.8 million, representing 144% of total expenditures.

- **Criminal Justice Issues:** Criminal Justice expenditures comprise over 25% of the 2027 budget. The 2027 budget includes a $4.5 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.

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 2027 fund balance is estimated at $214 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 2026, as well as goals and objectives for the 2027 budget year. The Budget Overview section provides the reader with a "snapshot" of the Parish's 2027 budget. The Capital Budget section represents the Parish's Capital Improvement Plan for 2027 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 2027 budget is balanced because revenues and fund balances meet 2027 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 2027 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 2027. Accordingly, the following revenue forecasts are based on projected economic trends.

- **Ad Valorem "Property" Taxes** – The 2027 budget includes an increase of 5.2% in property tax revenues from $61.2 million in 2026 to $64.4 million in 2027. 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 2026 to 2027.

- **Sales Taxes** – Sales taxes are budgeted to increase by $1.5 million to $18 million in 2027. 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 8%, 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 2026 the Parish budgeted to recognize $5 million of the ARPA revenues compared to the 2027 budget that no longer includes ARPA revenues.

- **Other Revenue** – The Parish has estimated $2.5 million for its oil and gas revenue for 2027. There will be no increase from 2026. 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 2027.

Expenditures

The Parish's 2027 adopted expenditures are $148.96 million, a $3.4 million increase over the 2026 budget. The expenditures are stable from year to year with no significant change. 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 2027 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 446. There is a net increase of seven positions for the 2027 budget. The additional positions are detailed on page 41.

- **Health Insurance** – The premiums for the group medical program are projected to increase by 5%. This is attributable to the increase in healthcare costs. Claim payments for 2026 are estimated at $6 million. In 2027, we will continue to analyze our health insurance program to determine methods to reduce costs while providing affordable benefits. The 5% 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 $6.4 million with expenditures of $10.6 million, resulting in appropriations exceeding revenues by $4.5 million. The Detention Facilities Fund has estimated revenues of $12.5 million with estimated expenditures of $14.1 million, resulting in an operating deficit of $1.6 million. The General Fund has estimated total revenues of $13.4 million with estimated expenditures of $18.9 million, resulting in an operating deficit of $5.5 million. The Criminal Justice Fund will provide an operating subsidy of $3 million to the Juvenile Justice Fund, $1.25 million to the Detention Facilities Fund, and $6.25 million to the General Fund to offset these deficits. 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 4%. The increase is due to the increased number of inmates as well as the costs for prisoner medical care, especially costs associated with prescription drugs and medical staff salary increases.

Capital Projects

The Parish increased the Capital Outlay Program in 2027 by $1 million. To successfully complete the 2027 capital improvement projects, the Parish proposes a combination of funding mechanisms, including the following funding sources: Bond Proceeds, 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 2027 is expected to increase by $5.5 million from the 2026 adopted fund balance of $209 million. The increase is associated with higher than expected sales tax, oil and gas and interest revenues in 2026 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 26% of the Parish's 2027 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.

Expenditure Summary

	FY 2026 Adopted	FY 2027 Budget	% Change From PY
General Fund			
General Fund	$18,298,987	$18,911,082	3%
Total General Fund	**18,298,987**	**18,911,082**	**3%**
Special Revenue Funds			
Public Works Fund	10,488,040	11,102,175	6%
Building Maintenance Fund	6,597,345	6,776,155	3%
Detention Facilities Fund	13,522,542	14,129,623	4%
Parks & Recreation Fund	2,878,290	4,050,607	41%
Solid Waste Fund	5,822,586	6,231,351	7%
Juvenile Justice Fund	10,050,945	10,590,317	5%
Health Tax Fund	4,954,343	5,331,274	8%
Biomedical Fund	3,797,316	3,914,514	3%
Riverboat Fund	2,277,371	2,461,071	8%
Criminal Justice Fund	274,764	289,148	5%
Head Start Fund	16,500,000	18,000,000	9%
Oil and Gas Fund	471,780	484,813	3%
Opioid Settlement Fund	539,676	1,790,019	232%
Economic Development Fund	1,238,507	1,147,250	(7%)
Econ Develop District Trust Fund	50,500	50,630	0%
Law Officers Witness Fund	15,476	13,944	(10%)
Housing Choice Voucher Program	1,200,000	1,200,000	-
American Rescue Plan Fund	5,000,000	-	(100%)
E. Edward Jones Trust Fund	109,413	109,717	0%
Reserve Trust Fund	361,893	362,321	0%
Total Special Revenue Funds	**86,150,787**	**88,034,929**	**2%**
Debt Service Fund			
Debt Service Fund	4,062,724	4,072,096	0%
Total Debt Service Fund	**4,062,724**	**4,072,096**	**0%**
Capital Project Funds			
Capital Improvement I Fund	10,566	10,057	(5%)
Capital Improvement IV Fund	-	2,700	-
Capital Outlay Fund	37,049,921	37,928,761	2%
Total Capital Project Funds	**37,060,487**	**37,941,518**	**2%**
Grand Total	**$145,572,985**	**$148,959,625**	**2%**

Future Outlook

Caddo Parish's local economy will experience business growth and development with the new data centers and continued expansion by SLB and GE/Prolec. The oil and gas industry is declining, but property values have increased. The Commission is also committed to advancing quality of life initiatives. On November 3, 2026, voters will determine whether to authorize the issuance of $60 million in general obligation bonds to support the development of a proposed sports complex. The proposed sports complex represents a significant opportunity to invest in long-term economic growth, recreational opportunities, and quality of life for our community.

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 2026 budget year. It is a pleasure to report that the Parish's 2025 financial audit resulted in a favorable report with no audit findings and 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 2027 budget. Additionally, department directors are to be commended for their ability to prioritize the Parish's most urgent expenditure and capital needs.

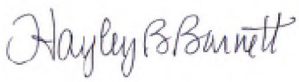
Conclusion

The Parish of Caddo is financially sound and practices prudent financial management. The 2027 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.

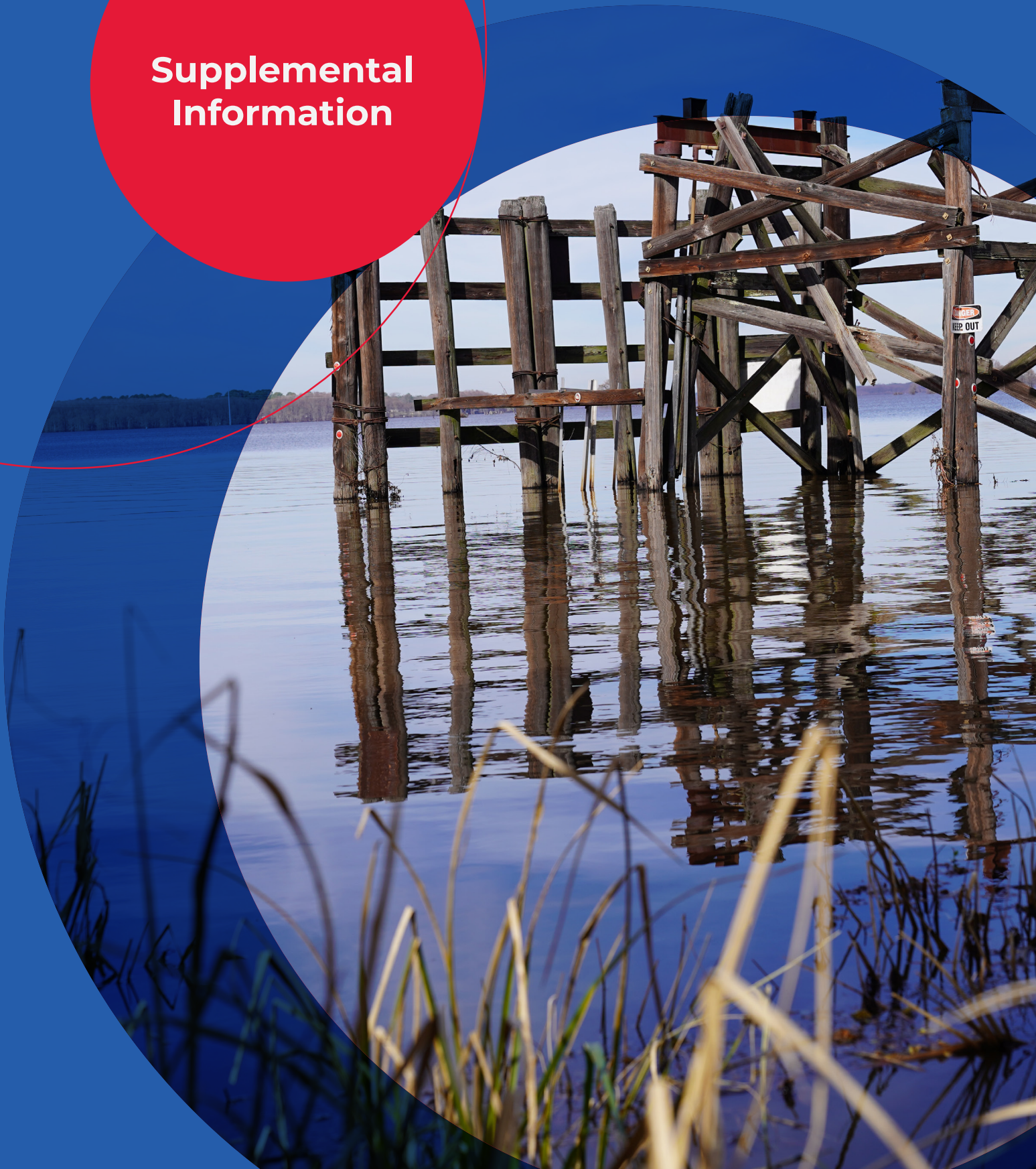


Erica R. Bryant
Administrator & CEO



Hayley B. Barnett
Director of Finance

Supplemental Information





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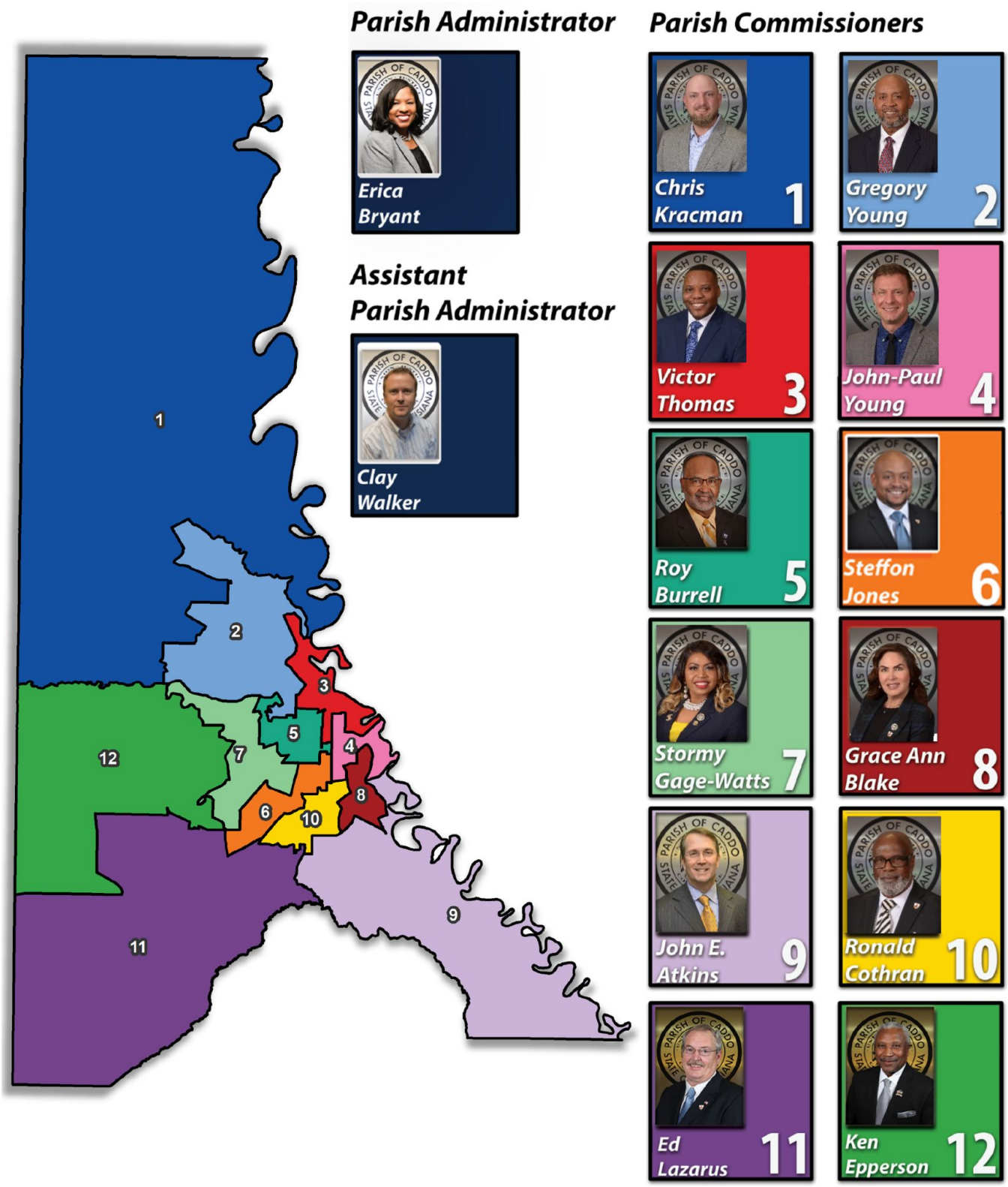
Parish of Caddo – District Map





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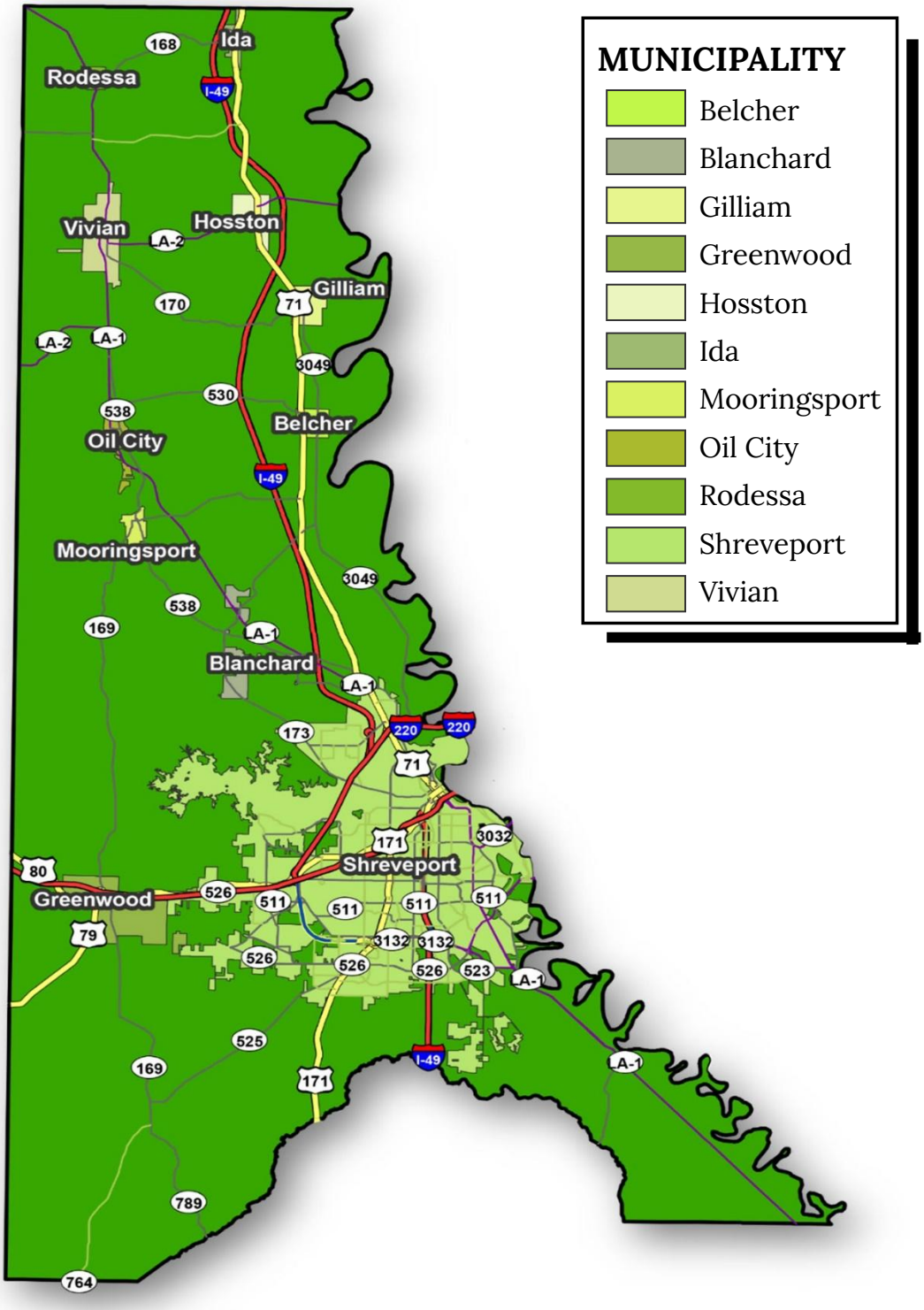
Parish of Caddo – Area Map





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Parish of Caddo



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 – 446

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	767
Number of Bridges Maintained	165

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	17,712

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, soybeans, feed grains, and timber

Major Industries:

Manufacturing, health care, public utilities, oil and gas, and gaming

Major Caddo Parish Employers

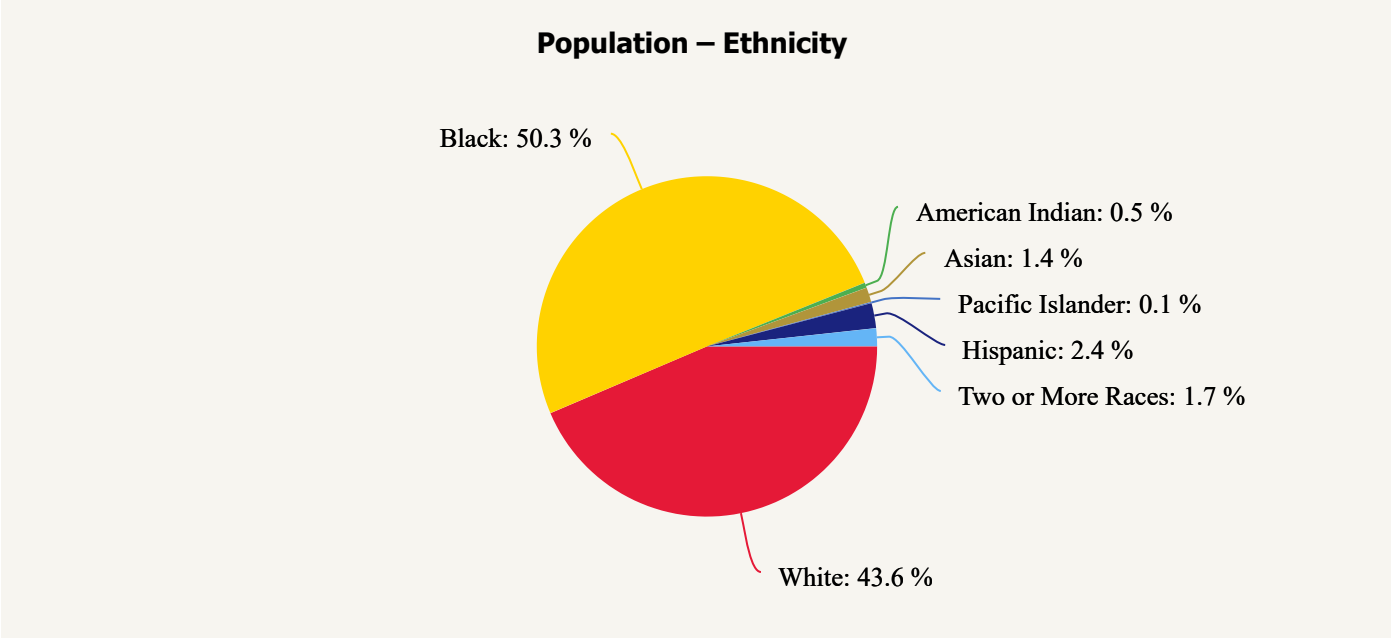
Rank	Employer
1	Barksdale Air Force Base
2	Willis Knighton Health System
3	Caddo Parish Public Schools
4	Oschner LSU Health Shreveport
5	Bossier Parish Public Schools
6	City of Shreveport
7	Amazon
8	Teleperformance
9	General Dynamics
10	Christus Schumpert Health System

Top Ten Taxpayers in Caddo Parish

Rank	Name	Type of Business
1	Swepco / AEP	Utility
2	Amazon.com Services LLC	Retail
3	Chesapeake Operating LLC	Petroleum Company
4	Calumet	Refinery
5	Ternium	Coater
6	Union Pacific Railroad Co.	Railroad
7	Trinity Operating (USG) LLC	Petroleum Company
8	Paloma Natural Gas	Petroleum Company
9	Kansas City Southern RY, Co	Railroad
10	Exco Operating Co LP	Petroleum Company

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



Additional Demographic and Economic Statistics (Last Five Fiscal Years)

Fiscal Year	Caddo Parish Population	Parish Unemployment Rate	Median Age	School Enrollment
2022	230,130	4.00%	38.8	35,057
2023	226,887	4.10%	39	33,934
2024	225,668	4.60%	40.4	33,243
2025	225,027	4.10%	39.8	33,504
2026	225,027	4.10%	39.8	33,504

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/@parishofcaddoIS.

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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2027 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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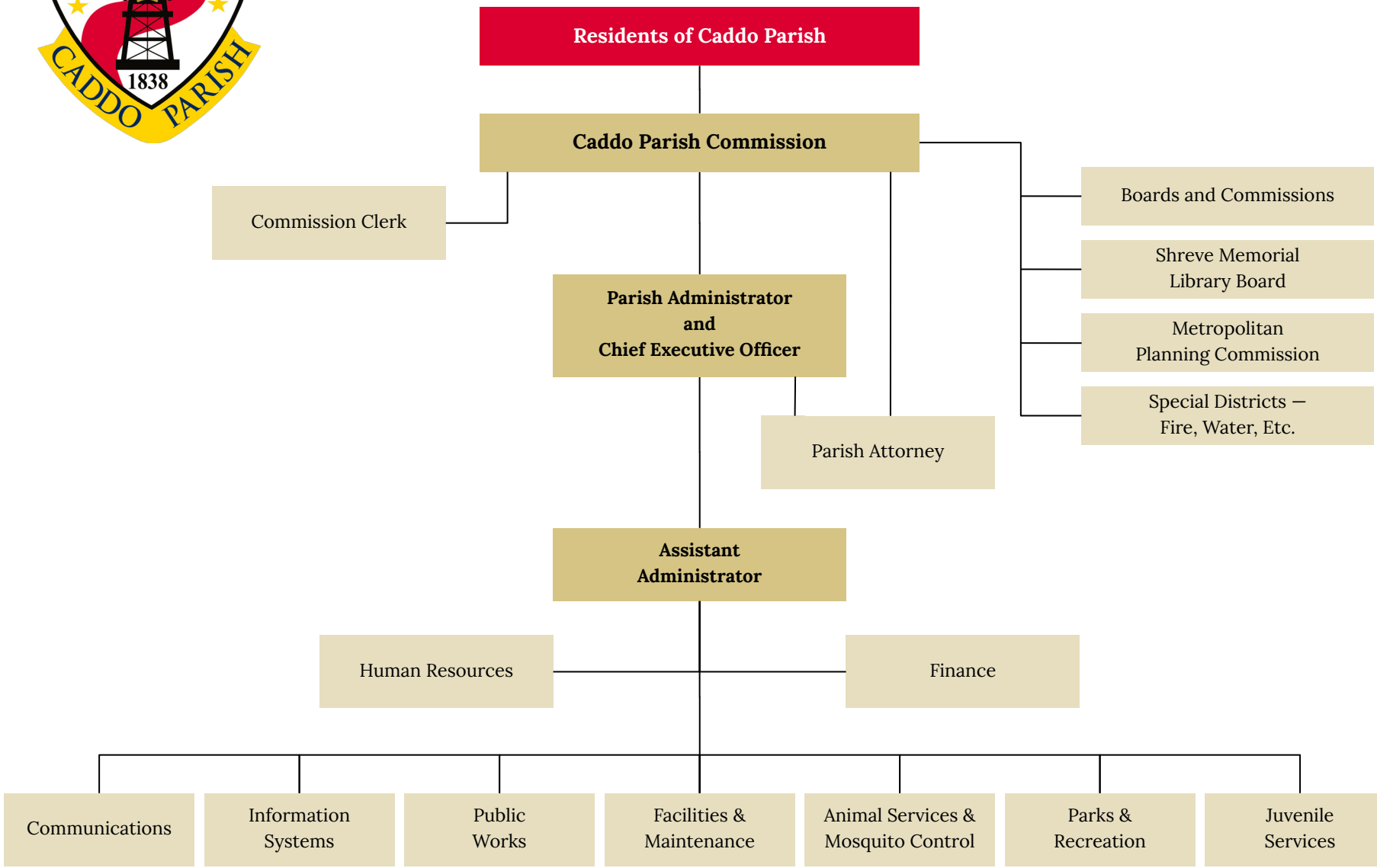
ORGANIZATION CHART

Parish of Caddo
Shreveport, Louisiana





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Combined Personnel Roster 2025 - 2027

Budget Component	Number of Employees 2025 Actual	2026 Budget	2026 Actual	2027 Budget
Parish of Caddo Operations:				
Public Works:				
Administration	12	13	13	14
North Camp	17	17	17	17
South Camp	18	20	20	20
Solid Waste Disposal	71	72	72	72
Fleet Services	9	9	9	9
Total Public Works	**127**	**131**	**131**	**132**
Facilities and Maintenance:				
Courthouse Maintenance	44	45	45	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
Total Facilities and Maintenance	**70**	**71**	**71**	**71**
Administration:				
Administration and Legal	9	9	9	10
Human Resources	6	6	6	7
Finance	13	13	13	17
Communications	2	3	3	3
Information Services	4	4	4	4
Total Administration	**34**	**35**	**35**	**41**
Animal Services and Mosquito Control	40	42	42	42
Parks and Recreation	18	19	19	20
Juvenile Services:				
Probation	34	35	34	35
Detention	38	38	38	38
Total Juvenile Services	**72**	**73**	**72**	**73**
Commission Clerk	3	3	3	3
Total Parish of Caddo Operations	**364**	**374**	**373**	**382**
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 Operations	**64**	**64**	**64**	**64**
Total Parish of Caddo with Parish Agencies	**428**	**438**	**437**	**446**

Total Salaries and Related Benefits

	FY 2026 Adopted	FY 2027 Budget
General Fund		
Commission	$ 643,650	$ 678,250
Criminal Justice		
District Court	1,788,701	1,602,213
District Attorney	266,851	41,182
JP & Constables	92,503	90,050
Administration	1,781,864	1,902,568
Human Resources	817,661	769,836
Finance	1,192,267	1,216,511
Communications	342,365	324,805
Information Systems	453,821	497,442
Facility & Maintenance		
David Raines Comm Center	6,500	6,500
Elections		
Registrar Of Voters	625,178	699,939
Statutory Appropriations	276,030	288,230
LSU Extension Service	69,300	69,300
Public Works Fund		
Road Administration	1,551,973	1,578,875
Fleet Services	721,296	754,076
Road Maintenance		
North Camp	1,693,896	2,172,886
South Camp	1,289,306	1,302,726
Commercial Vehicle Enforce Unit	94,160	319,777
Building Maintenance Fund		
Facility & Maintenance		
Courthouse	3,390,600	3,311,476
Detention Facilities Fund		
Facility & Maintenance		
Caddo Correctional Center	1,332,273	1,545,711
Parks & Recreation Fund		
Parks and Recreation	1,689,617	1,842,972
Solid Waste Fund		
Compactor System Operations	2,226,612	2,317,842
Code Enforcement	162,806	186,079
Juvenile Justice Fund		
Juvenile Court	979,121	1,097,239
Juvenile Services		
Probation Operations	3,158,301	3,218,257
Juvenile Detention	2,435,795	2,549,359
Facility & Maintenance		
Juvenile Justice Bldgs	154,254	191,342
Health Tax Fund		
Facility & Maintenance		
Shreveport Regional Lab	4,552	4,798
Highland Health Unit Complex	430,973	499,525
Vivian Health Unit	70,324	45,221
Animal and Mosquito		
Animal Services	2,138,077	2,379,412
Mosquito Control	259,838	276,341
Biomedical Fund	115,340	121,950
Riverboat Fund	178,600	215,300
Criminal Justice Fund	238,920	252,600
Total Expense	**$ 32,673,325**	**$ 34,370,590**

2027 Personnel Changes

Seven positions were added as part of the 2027 Budget process, detailed below.

Parish Commission Operations

Action	#	Position	Department
Added	1	Paralegal	Administration
Added	2	Counselors (Grant-Funded)	Finance - Adult Drug Court
Added	1	Case Manager (Grant-Funded)	Finance - Adult Drug Court
Added	1	Office Specialist (Grant-Funded)	Finance
Added	1	Office Specialist (Grant-Funded)	Human Resources
Added	1	Commercial Enforcement Unit Officer	Public Works
Added	1	Technician	Parks and Recreation
Reclassed	2	Part Time Compactor Operators to Full Time	Solid Waste

Below is the explanation for position changes:

Paralegal – This position will help oversee the day-to-day operations of the Office of the Parish Attorney including the preparation of contracts, litigation pleadings, resolutions, ordinances and other legal documents and correspondence.

Adult Drug Court Counselor (Grant Funded) – This position provides supportive counseling and intervention for adults in the Drug Court Program.

Adult Drug Court DWI Counselor (Grant Funded) – This position provides supportive counseling and intervention for adults in the DWI Program.

Adult Drug Court DWI Case Manager (Grant Funded) – This position provides clerical and administrative support to the DWI Program.

Finance Office Specialist (Grant Funded) – This position will help process and track grant requirements for specified grants.

Human Resources Office Specialist (Grant Funded) – This position will help process any and all employees that are hired to perform work under grant programs.

Commercial Vehicle Enforcement Officer (CVEU Officer) – This position monitors parish roads, bridges and drainage to determine damage or reduced service life due to excessive or repetitious loads and/or improper use.

Parks Technician – This position will work at all Parish parks to provide general park maintenance and upkeep to Parks facilities and amenities.

Compactor Operators – Two part time positions will be upgraded to full time positions to help cover operations at the 18 sites.



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Parish Departments and Funded Agencies

PARISH DEPARTMENTS

45 Office of the Commission Clerk
49 Office of the Parish Attorney
51 Department of Human Resources
55 Department of Finance
61 Department of Communications
65 Department of Information Systems
69 Department of Public Works
81 Department of Facilities and Maintenance
91 Department of Parks and Recreation
109 Department of Juvenile Services
115 Department of Animal Services and Mosquito Control

PARISH-FUNDED AGENCIES

123 First Judicial District Court
125 District Attorney
129 Coroner's Office
131 Registrar of Voters
133 LSU Extension Service
143 Juvenile Court
149 Biomedical Research Foundation
165 Head Start Preschool/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.



Jeff Everson
Commission Clerk

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

2026 Major Accomplishments

- Successfully coordinated and launched the inaugural Caddo Parish Youth Alliance, expanding youth engagement and civic education opportunities throughout Caddo Parish.
- Coordinated the selection process and transition to The Times as the Parish's new Official Journal.
- Implemented technology upgrades in the Chambers Conference Room to support public broadcasting capabilities, enhancing transparency and public access to government proceedings, as well as ensuring compliance with the Americans with Disabilities Act and Louisiana legislature.
- Coordinated updates to the Commission Clerk's office with new signage, entryway, furniture, equipment, etc.
- Oversaw calling of election and language for $60 million bond proposition.
- Appointed interim Constable for Ward 8.

- Incorporated artificial intelligence-assisted technology into daily operations, reducing administrative processing times and increasing efficiency in the preparation of meeting minutes, correspondence, resolutions, and other official documents.
- Coordinated 2nd annual Caddo Day at the Capitol.
- Restructured the committee descriptions, assignments, and amended by-laws accordingly.
- Facilitated the Commission's travel days, meetings, appointments, resolutions, special resolutions, ordinances, action items, and minutes.

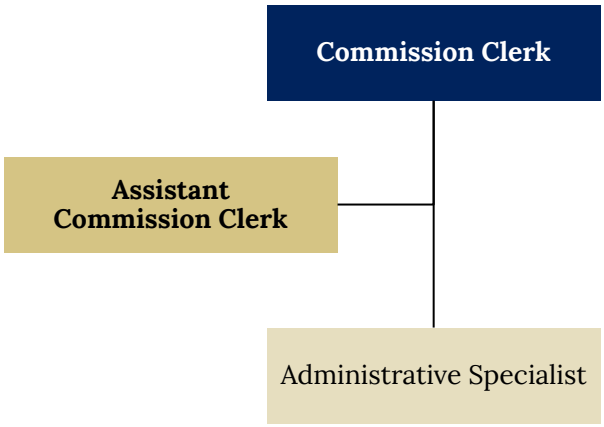
2027 Goals

- Make appointments to any Commission, Constable or Justice of the Peace positions that were vacated by elections, process in and out of payroll, orient, create stationary, cards, email, etc.
- Ensure that Commissioners have completed their required trainings to complete their terms in office and stand eligible for either leaving public office or running for public office.
- Update official website to reflect changes in Commissioners.



Expenditure Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget
General Fund (100)				
Commission (111)				
Salaries & Benefits	$ 614,566	$ 643,648	$ 656,644	$ 667,687
Materials & Supplies	14,440	14,000	13,523	15,000
Education, Training & Travel	65,764	65,000	77,699	65,000
Utilities	6,837	9,000	6,924	8,000
Contract Services	152,071	102,450	149,050	152,640
Internal Charges	28,911	22,801	32,855	36,093
Capital Outlay	2,754	3,000	5,333	4,000
Other Expenses	20,907	26,500	21,009	26,500
Reimbursements	(16,140)	(25,000)	(20,139)	(18,500)
Total Commission (111)	**$ 890,111**	**$ 861,399**	**$ 942,898**	**$ 956,420**





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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

2026 Major Accomplishments

Ordinances and Resolutions

> Drafted and finalized approximately thirty-seven (37) 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 one hundred and fifty-six (156) contracts, amendments to contracts, hold harmless agreements, intergovernmental agreements, cooperative endeavor agreements, and leases on behalf of the Parish of Caddo.

> Additionally, approximately fifty-nine (59) 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.

Garnishments

> Drafted appropriate responses to garnishment/bankruptcy petitions.

Litigation

> Obtained several dismissals and settlements.

> Continued to vigorously defend the Parish in all pending litigation matters.

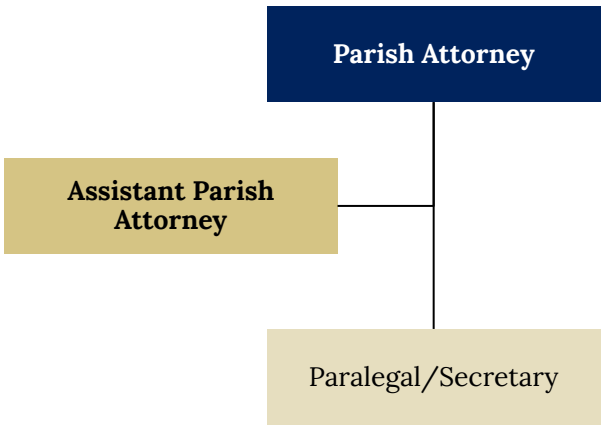
Public Records Requests

> Responded to more than three hundred (300) public records requests, including Animal Services and Mosquito Control reports.

We look forward to continuing to be of service to the Caddo Parish Commission, Parish Administrative Staff and Personnel, and to Parish citizens.

2027 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 Human Resources

The Department of Human Resources (HR) provides comprehensive support services for approximately 360 employees and 190 retirees of the Parish of Caddo and additional benefit services for approximately 230 employees of various other agencies funded wholly or partly by the Parish.



Sherron P. Williams
Director of
Human Resources

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.

2026 Major Accomplishments

- 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.
- Developed a performance assessment system that enables management to set individual goals, encouraging employees to strive for and achieve their fullest potential.
- Promoted the Parish of Caddo Wellness Program by organizing impactful on-site clinics that provided influenza immunizations, vital health and cardiovascular screenings, and access to the Employee Assistance Program. Through collaboration with other local agencies, we coordinated the second annual joint employee health and wellness event at Riverview Hall, setting a powerful example for future cooperative endeavors.



- Reviewed and revised the Classified Personnel Policy, Rules and Regulations employee handbook.
- Installed 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.
- Employed an inspiring cohort of 60 high school and college students in our Summer Youth Worker Program, providing them with enriching opportunities throughout Caddo Parish that would help shape their futures.
- 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 and committed to finding the right talent to join our journey.



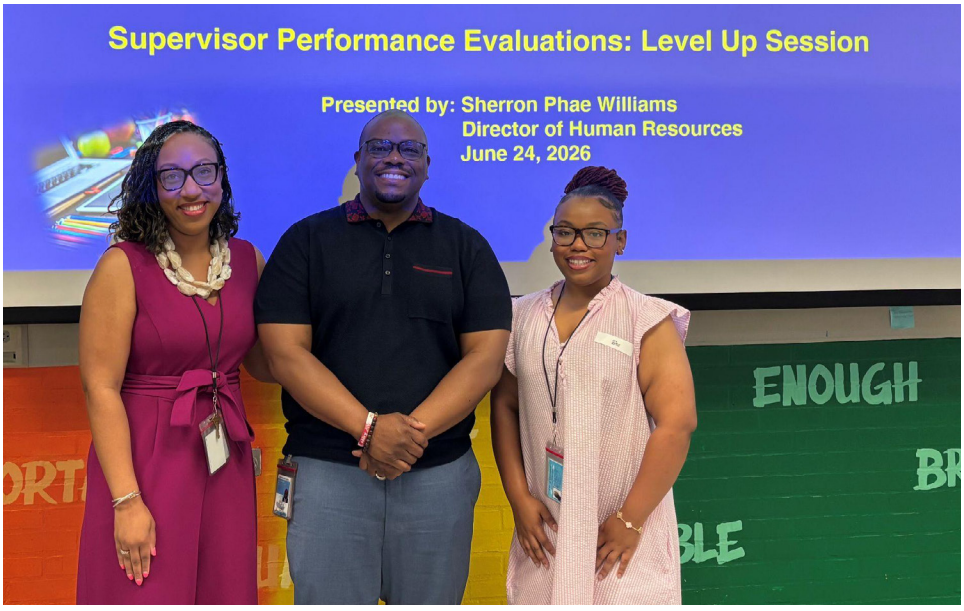
2027 Goals

- Improve Human Resources service delivery through the development of processes that provide consistent, accurate, and timely services to management and employees.
- Foster a diverse and inclusive culture to attract and retain a quality workforce that is committed to the organization's values.

  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.
- Provide learning and development programs with particular attention on supervisor training for those new to leadership roles.
- Provide support for employees, including but not limited to, mental and physical health, retirement planning, and financial freedom.

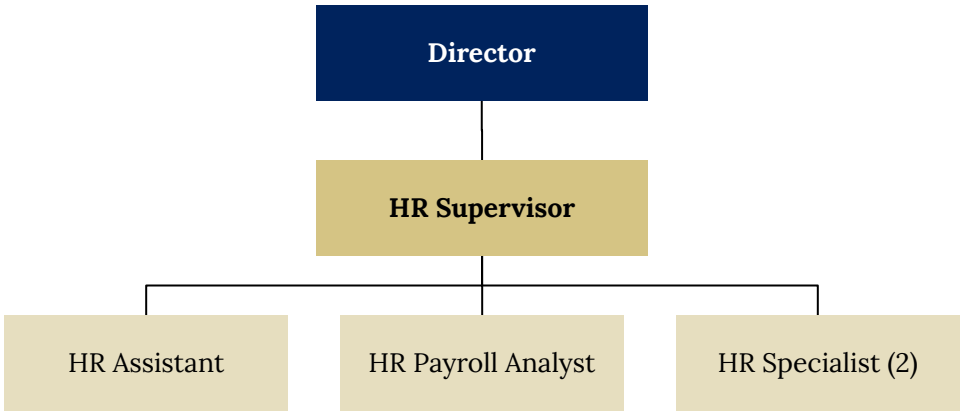
Performance Measures

	2025 Actual	2026 Goal	2026 Estimated	2027 Goal
Inputs:				
Full time employees	6	6	6	6
Department expenditures	$303,420	$385,810	$414,600	$390,000
Outputs:				
Job Postings	63	68	60	60
Employees Trained in Preventing Harassment in the Workplace	100%	100%	100%	100%
Employees Trained in Louisiana Governmental Ethics	100%	100%	100%	100%
Supervisors Trained in Diversity	100%	100%	100%	100%
Supervisors Trained in Employment Law	100%	100%	100%	100%
Wellness Program participation	60%	50%	65%	70%
Policy review timeline completed	100%	100%	100%	100%
Exit interviews completed	60%	30%	60%	50%
Job Fairs Attended	12	12	12	12
Effectiveness Measures:				
Employee Turnover Rate	18%	17%	10%	15%
Promotions/Open Positions	50%	37%	50%	50%
Retention Rate	95%	94%	95%	95%
Efficiency Measures:				
Department Expense Per Capita	$668.32	$1,198.17	$1,287.58	$1,287.58
Retirements processed	6	6	6	5
New Employees Hired	56	59	56	104
Avg # of Days to Fill Open Position	40	53	30	46
Applications received	1665	1673	1700	2000
Average Employee Years of Service	9	9	10	9



Expenditure Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget
General Fund (100)				
Human Resources (132)				
Salaries & Benefits	$ 588,399	$ 801,766	$ 799,254	$ 753,146
Materials & Supplies	15,581	14,250	10,681	14,500
Education, Training & Travel	16,137	21,950	19,982	38,000
Utilities	2,785	5,000	2,028	5,000
Repairs & Maintenance	158	100	2,583	500
Contract Services	32,588	46,190	33,010	46,785
Internal Charges	(389,177)	(474,135)	(474,135)	(438,925)
Capital Outlay	743	6,600	4,812	6,600
Other Expenses	13,842	13,745	8,156	13,500
Total Human Resources (132)	**$ 281,055**	**$ 435,466**	**$ 406,371**	**$ 439,106**



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.



Hayley Barnett
Director of Finance

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 $115,000,000 in revenues are collected annually. The division also manages the Parish's investment portfolio of $205,000,000, 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), and the Head Start Grant 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

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

The program maintains an average of 95 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 $590,000.

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, tracking of contracts and cooperative endeavor agreements, miscellaneous billing for customers and retirees and maintenance of a centralized mailroom.

2026 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.
- Maintained relationships with suppliers by engaging them through various communication channels to help ensure the best possible service and 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.
- Monitored Internal Auditor contractors in the completion of two internal audits
- External Audit completed with no findings or management letter comments.

2027 Goals

- Continue to provide analysis and reports to the Parish Administrator and Commissioners as necessary.
- Continue to complete internal audits for Parish departments.
- Complete the 2026 annual external audit with minimal to no findings or comments.

- Prepare the 2028 Operating and Capital Improvement Budget and continue to earn the GFOA Distinguished Budget Presentation Award.
- Conduct additional internal reviews of Parish departments that will result in improved efficiency and potential cost savings.
- 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.



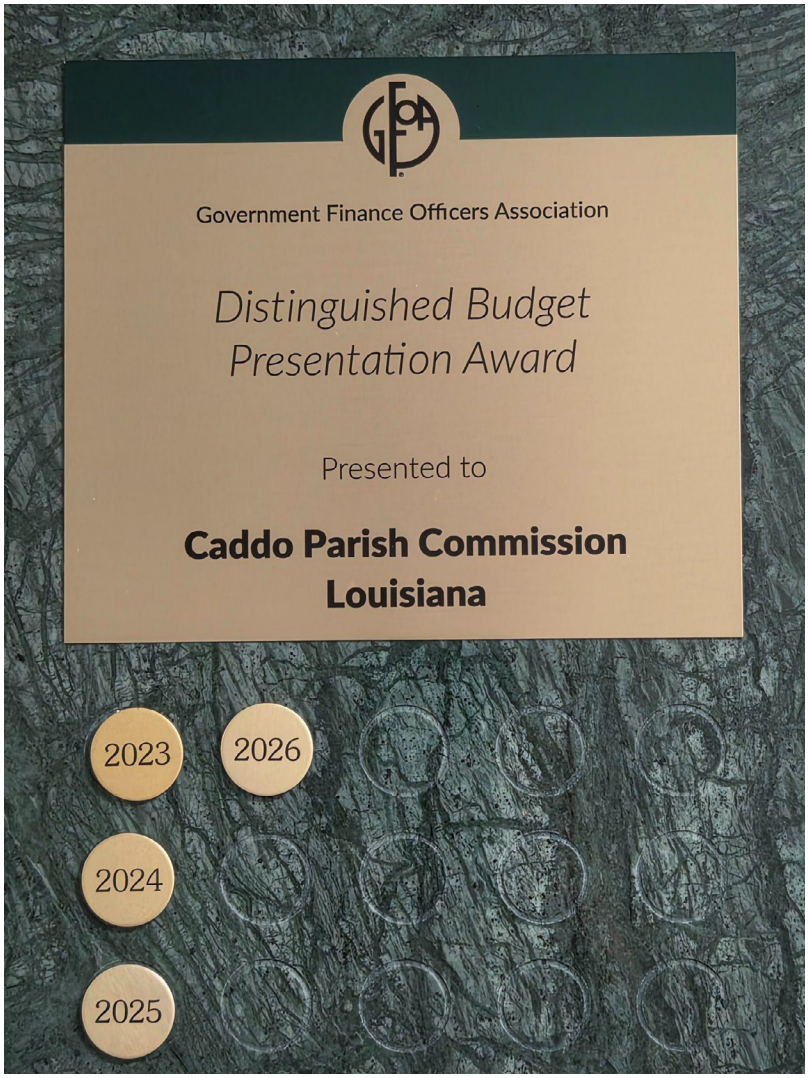
Department of Finance

Performance Measures

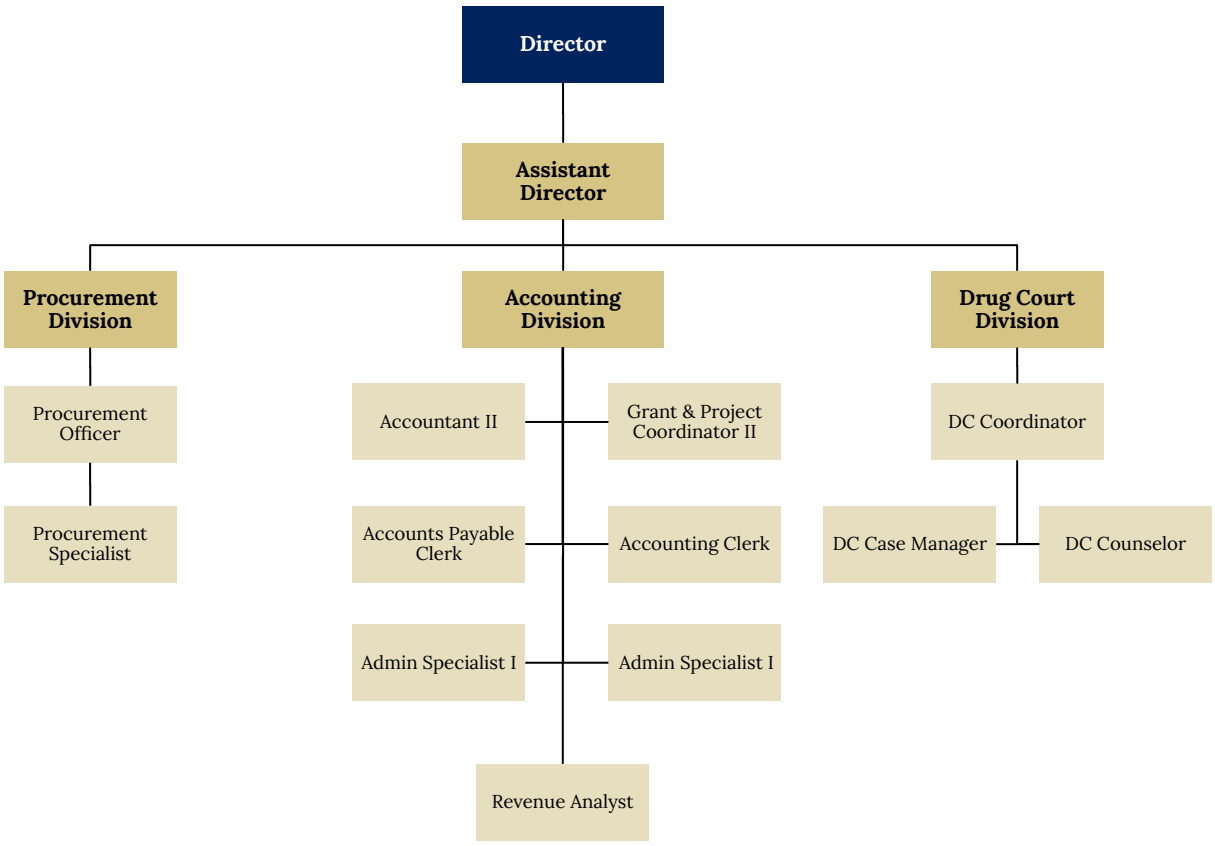
	2025 Actual	2026 Goal	2026 Estimated	2027 Goal
Inputs:				
Full Time Employees - Accounting	8	9	9	10
Full Time Employees - Procurement	2	2	2	2
Full Time Employees - Adult Drug Court	2	3	3	5
Outputs:				
Prepare ACFR	✓	✓	✓	✓
Funds Maintained	33	36	36	37
Prepare Official Budget Document	✓	✓	✓	✓
Requisitions	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	4	4	4	5
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 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget
General Fund (100)				
Finance (133)				
Salaries & Benefits	$ 1,039,081	$ 1,153,737	$ 1,140,730	$ 1,176,055
Materials & Supplies	40,133	39,000	30,448	36,000
Education, Training & Travel	23,406	30,000	24,432	30,000
Utilities	4,167	6,000	4,226	6,000
Repairs & Maintenance	-	-	181	500
Contract Services	31,241	52,600	40,398	54,685
Internal Charges	(1,025,825)	(715,240)	(715,240)	(722,898)
Capital Outlay	2,855	8,500	6,855	8,500
Other Expenses	5,182	5,500	5,470	6,000
Reimbursements	(5,500)	(5,500)	(5,500)	(5,500)
Total Finance (133)	**$ 114,740**	**$ 574,597**	**$ 532,000**	**$ 589,342**



Department of Finance



Department Of Communications



Krystle Beauchamp
Director 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



2026 Major Accomplishments

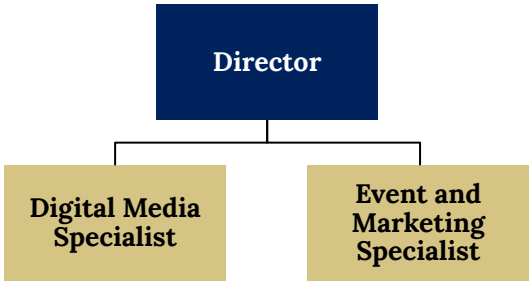
- Facilitated approximately 200 internal and external communications requests, including media inquiries, interviews, print/graphic projects, social media projects, and more.
- Expanded the Parish's use of digital communications (social media, videography, etc.) to increase awareness and engagement of Caddo Parish residents, and increased social media engagement an additional 75 percent.
- Expanded the Walter B. Jacobs website in conjunction with the opening of the new facility to communicate events, rental information and more.
- Hired an Events/Marketing Specialist to facilitate the rental and marketing of the new Walter B. Jacobs facility.
- 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.

2027 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 through frequent communications (press releases, etc.)
- Expand our reach to residents and protect our organization's stability and reputation in times of crisis (natural disasters, public health emergencies, etc.) through tools such as news alerts and CaddoReady, the Parish's mass notification system.
- Generate additional increases in the awareness of and engagement with Parish communications tools as a source of information about local government programs and services.
- 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 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget
General Fund (100)				
Communications (134)				
Salaries & Benefits	$ 213,732	$ 332,305	$ 298,204	$ 314,242
Materials & Supplies	3,928	6,700	5,749	8,200
Education, Training & Travel	2,647	12,000	10,129	12,000
Utilities	2,580	4,000	2,046	4,000
Repairs & Maintenance	1,559	1,500	1,103	1,500
Contract Services	60,550	76,100	58,603	74,655
Internal Charges	(192,681)	(206,334)	(197,372)	(203,292)
Capital Outlay	-	3,000	2,985	3,000
Other Expenses	62,259	83,000	44,939	89,000
Total Communications (134)	**$ 154,574**	**$ 312,271**	**$ 226,386**	**$ 303,305**





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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

2026 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.
- Transitioned all 18 solid waste compactor sites to Comcast service, replacing existing AT&T and T-Mobile circuits and providing service to three sites that had no service previously.
- Completed the installation of the Tyler Technologies Parks and Recreation module and the new Citizens' Portal.
- Created email accounts for all employees.
- Enabled multi-factor authentication for email accounts.
- Continued network and security improvements for the First Judicial District.
- Replaced all fingerprint reader time clocks with facial recognition time clocks.
- Installed new A/V equipment allowing commission meetings to be recorded and streamed from the conference room or commission chamber using one device.
- Installed a new NAS storage device to store media and surveillance data.

2027 Goals

- Increase resiliency of our information systems from the threat of cyberattacks and ransomware attacks.

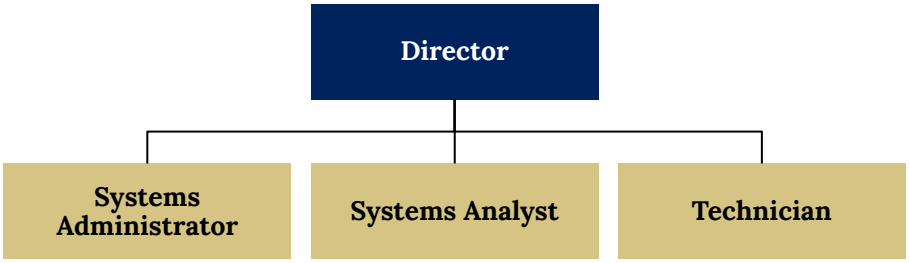
- Continue replacing core network equipment to increase speed and reliability.
- Install additional fiber to improve the Parish network backbone.
- Complete a Disaster Recovery Plan, an Incident Response Plan, and Policies and Procedures.
- Continue the implementation of a cloud-based phone system to 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

	2025 Actual	2026 Goal	2026 Estimated	2027 Goal
Inputs:				
Full time employees - Information Systems	4	4	4	4
Outputs:				
Number of servers supported	37	40	44	41
Number of Users supported	300	350	440	440
Number of printers/scanners supported	200	200	200	200
Number of networks supported	2	2	2	2

Expenditure Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget
General Fund (100)				
Information Systems (136)				
Salaries & Benefits	$ 418,940	$ 443,761	$ 418,561	$ 486,879
Materials & Supplies	1,135	3,500	2,190	3,500
Education, Training & Travel	515	5,000	588	5,000
Utilities	48,445	47,500	46,652	57,500
Repairs & Maintenance	172	3,000	1,521	3,000
Contract Services	501,681	511,140	518,408	586,418
Internal Charges	(657,740)	(688,570)	(688,570)	(772,866)
Capital Outlay	981	3,000	927	3,000
Total Information Systems (136)	**$ 314,129**	**$ 328,331**	**$ 300,277**	**$ 372,431**





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Department Of Public Works



Tim Weaver
Director 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 the north half of the Parish, while the South District Camp does the same in the south.

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 continues to provide one of the most heavily utilized and essential public services in Caddo Parish. During the past fiscal year, the Solid Waste Division collected and disposed of 17,716.25 tons of solid waste from the Parish's 18 compactor sites, ensuring safe, reliable, and environmentally responsible waste disposal for citizens throughout Caddo Parish.

The Division continues to maximize the value of recyclable materials while reducing disposal costs. Through the recycling of scrap metal, aluminum cans, and used appliances, the Parish generated $143,628 in revenue. An additional 385.99 tons of paper were recycled, producing $2,957.85 in revenue and saving taxpayers $15,713.65 in landfill tipping fees. These recycling

initiatives not only provide measurable financial benefits but also support the Parish's long-term environmental stewardship goals. In addition, the Division collected 7,647 used tires for recycling, preventing improper disposal and reducing environmental impacts.

Public Works Litter Crews, along with private contractors and the Caddo Parish Sheriff's Department work daily to remove litter from Parish roads and rights-of-way. During the past year, these coordinated efforts resulted in the collection of 64,720 pounds of litter from approximately 237.66 miles of Parish roadway, helping maintain a cleaner, safer, and more attractive community for residents and visitors.

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

The Public Works Department continues to administer several essential permitting and addressing functions that support development and infrastructure throughout Caddo Parish. These responsibilities include issuing addresses, driveway (culvert) permits, and utility/right-of-way permits, while coordinating with utility providers, developers, contractors, and other governmental agencies to ensure compliance with Parish standards.

During the past year, Public Works issued 169 municipal addresses, 45 driveway (culvert) permits, and 136 utility/right-of-way permits. These services facilitate orderly growth, protect public infrastructure, and ensure safe access to the Parish roadway system.

Through continued coordination with the City of Shreveport, residents and developers benefit from an efficient permitting process for building permits and code inspections while allowing the Parish to focus on its core infrastructure and public works responsibilities.

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.

Capital Projects

The Road Treatment Program remains the Department's largest capital investment, consisting of 7084 roadway improvement projects covering approximately 50 miles of Parish roads. Funding has been maintained to accelerate roadway improvements, reduce construction timelines, and address rising material costs while preserving the long-term condition of the Parish's transportation network.

Public Works continues to maximize the value of taxpayer dollars through the application of value engineering principles during project development and delivery. These efforts have reduced project costs, increased purchasing efficiency, and allowed additional funding to be redirected toward roadway overlay and rehabilitation projects. The Department has also incorporated complementary infrastructure improvements into the Road Treatment Program whenever possible, eliminating unnecessary mobilization and design costs by utilizing existing rights-of-way and coordinating multiple projects under a single construction effort.

In addition to roadway improvements, Public Works continues to invest in other critical infrastructure projects. Major capital projects include the construction of new bridges on Huckabay Road and Mira-Myrtis Road, replacement of cross-drain culverts, and the Parish-wide right-of-way tree trimming program

The Parish currently maintains 166 bridges, with only 10 percent requiring load restrictions. Through continued participation in Louisiana's Off-System Bridge Program, the Parish ensures its bridges meet current structural and safety standards while leveraging available state and federal funding.

Public Works remains committed to maintaining this momentum by continuing to invest in roadway and bridge improvements that enhance public safety, improve mobility, and protect the Parish's transportation infrastructure for years to come.

Adjudicated Properties

Now in its 24th year, the Public Works Adjudicated Property Program continues to return tax-delinquent properties to productive use. The program has helped revitalize abandoned and neglected parcels through the participation of residents, nonprofit organizations, and investors seeking to acquire and improve them. These efforts support neighborhood redevelopment and transform underused properties into productive community assets.

The Public Works Department administers the sale of Caddo Parish properties adjudicated for more than three years, with the goal of returning them to productive use and restoring them to the property tax roll. The 2026 indicative results show 126 property sales generating $162,164.77 in revenue for local taxing authorities and 70 property redemptions, resulting in the collection of $197,380.04 in delinquent taxes. Since its inception, the program has processed 3,845 applications and returned 2,422 Caddo Parish properties to the tax roll.

Public Works oversees the Reinvest Caddo Program, which allows nonprofits and qualified developers to acquire adjudicated properties for redevelopment. The program promotes investment in neglected and underused properties, supports neighborhood revitalization, and helps restore these properties to active use.

To address delinquent property taxes, Caddo Parish used a third-party property sales service to market eligible adjudicated properties. This service expanded public access to available properties and supported efforts to return tax-delinquent parcels to productive use and to the property tax roll.

Leasing Parish Oil and Gas Mineral Rights

The Department of Public Works administers the leasing and management of the Parish's oil and gas mineral interests, working closely with the Parish Attorney's Office, the Natural Resources Committee, and industry representatives to ensure responsible development and compliance with applicable laws and Parish ordinances.

As energy development continues within Caddo Parish, the Department oversees mineral lease administration and supports efforts to maximize revenues generated from Parish-owned mineral assets while protecting the interests of the Parish and its citizens. Public Works also assists in the implementation and enforcement of Parish ordinances governing oil and gas operations to help ensure development occurs in a safe, orderly, and environmentally responsible manner.

Property Standards

The Public Works Department works daily to remove dilapidated and abandoned buildings, inoperable vehicles, high grass, vegetation, junk and debris on properties within the Parish through its Property Standards program. Cases presented to the Parish Property Standards Board continue to result in the removal of blighted structures and the resolution of citizens' concerns throughout Caddo Parish.

These enforcement efforts directly respond to citizen concerns regarding public health, public safety, and neighborhood property values. Through the consistent application of Parish ordinances and proactive code enforcement, Caddo Parish continues to reduce blight, enhance the quality of life for residents, and promote safer, more attractive communities.

Commercial Vehicle Enforcement Unit

The Commercial Vehicle Enforcement Unit (CVEU), operating within the Public Works Permit Office, is responsible for protecting the Parish's transportation infrastructure by enforcing regulations governing oversized, overweight, and overheight commercial vehicles operating on Parish-maintained roads.

The Unit administers hauling permits, conducts commercial vehicle inspections, and issues citations when vehicles operate without the required permits or in violation of applicable Parish regulations. These enforcement efforts help reduce unnecessary damage to roads and bridges, extend the service life of public infrastructure, and promote the safe movement of commercial traffic throughout Caddo Parish.

This past year, the Commercial Vehicle Enforcement Unit had issued 4,963 hauling permits and 25 citations. Revenue generated from citations is shared between the Public Works Department and the Caddo Parish Sheriff's Office in accordance with established agreements.

CVEU continues to promote compliance with commercial vehicle regulations while protecting the Parish's infrastructure investment and enhancing the safety of the traveling public.

Fleet Service

Fleet Service's mission is to provide customer satisfaction through courteous, safe, and professional services while protecting the environment and citizens of Caddo Parish.

In addition to its primary responsibility of maintaining the Parish's fleet and equipment, the Fleet Services Division plays a critical role in supporting emergency response operations. During periods of heavy rainfall and flooding, Fleet Services works alongside other Public Works divisions to produce, stockpile, and distribute sandbags to residents while continuing to maintain its regular operational responsibilities.

The maintenance shop is responsible for maintaining and overseeing refueling of light duty and heavy equipment Parish assets as well as assets from outside agencies. Over 1,360 repair orders have been completed in 2026. Many departmental improvements have been made in the last year to improve working conditions and to update departmental procedures. Due to past winter weather events, Fleet Service is an essential part of the Parish's winter weather assets. The Parish now has the equipment and material to support snow and ice clearing, bridge and roadway salting and brining operations. 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.

The Traffic Engineering and Sign Shop Division plays a vital role in maintaining a safe and efficient transportation system throughout Caddo Parish. The Division is responsible for the fabrication, installation, repair, and maintenance of roadway signs, pavement markings, and traffic control devices on the Parish road system. In addition to serving Parish operations, the Division also provides signage and technical support to governmental agencies, municipalities, and select nonprofit organizations throughout Caddo Parish.

During the past year, the Division fabricated, installed, repaired, and replaced more than 750 traffic and informational signs, including new signage at Solid Waste compactor sites and the Caddo Parish Sheriff's Office parking facility.

During severe weather events, the Sign Shop responded quickly to road closures by deploying barricades, warning signs, and portable message boards to notify motorists of flooded roadways, bridge replacements, and other traffic hazards. The Division also performed traffic engineering studies to evaluate roadway traffic volumes and speed limits, providing valuable data to support informed transportation planning and public safety decisions.

The continued use of dedicated traffic control equipment has improved the Division's ability to respond rapidly to emergency road closures and after-hours requests for damaged or missing traffic control devices, helping ensure the safety of motorists at all times.

The Division maintains a highly trained workforce through continued certification with the International Municipal Signal Association (IMSA). Staff members hold certifications in Work Zone Safety, Signs and Pavement Markings, and Temporary Traffic Control, ensuring all traffic control devices and work zones meet recognized industry standards and best practices.

2026 Major Accomplishments

- The Road Treatment Program completed 84 roads totaling 50 miles.
- Road Striping (128 miles).
- Mira Myrtis Road widening of road for safety improvements.
- Bridge replacement construction completed or began for Huckabay Road and Mira Myrtis Road.
- Adjudicated Property – Collection, Sale, and Donation
- By recycling scrap metal and used appliances, the Solid Waste Department has brought in $143,628 in extra revenue. Recycled 386 tons of paper and saved the Parish more than $15,713.65 in landfill tipping fees.

- Through the Parish Work Release Program, Solid Waste Department collected litter and trash pick-up along 237 miles of road and removed 64,720 pounds of trash. This program has significantly contributed to the "Love the Boot" Initiative.
- Solid Waste Department collected, transported and disposed of approximately 17,716 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 1,360 repair orders on heavy equipment, vehicles and buses.
- Installed, fabricated, or replaced over 750 traffic, notification, or other agency signs.
- Acquired 5 new Brine Sprayers, 6 salt spreaders and 2 plows. As well as expanded the Parish Brine storage capacity to combat winter storms.

2027 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
- 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

	2025 Actual	2026 Goal	2026 Estimated	2027 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	19
Outputs:				
Road overlay/rehab miles completed	46	48	50	50
Drainage miles cleaned	83	84	90	90
Number of construction contracts executed	29	30	32	35
Number of 911/ROW & Floodplain permits processed	176	200	250	200
CVEU permits issued	6,736	6,000	7,000	5,000
Number of traffic signs replaced	1,233	1,000	750	1,000
Number of miles of road trash pickup	237	275	300	350
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	1,360	1,300
Revenue generated through recycling	$ 139,470	$ 120,000	$ 130,000	$ 125,000
Solid Waste Tonnage collected	17,716	18,000	18,000	18,000
Recycled Paper Product (ton)	385	400	390	400
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	3.00%	3.50%	3.00%	3.50%
Landfill Fees Saved by Recycling	$ 15,713	$ 16,000	$ 15,800	$ 16,000
% Bridges with Low Condition Ratings	3.00%	1.00%	1.80%	1.00%
Efficiency Measures:				
Road life cycle in years (15yrs goal)	17	15	16	15
Posted Bridges	17	16	16	15
Property Standards to Board (%)	3.60%	4.00%	3.30%	4.00%
Operational Fleet (%)	91%	90%	93%	95%
Number of Tires Recycled	7,647	7,700	7,500	7,500

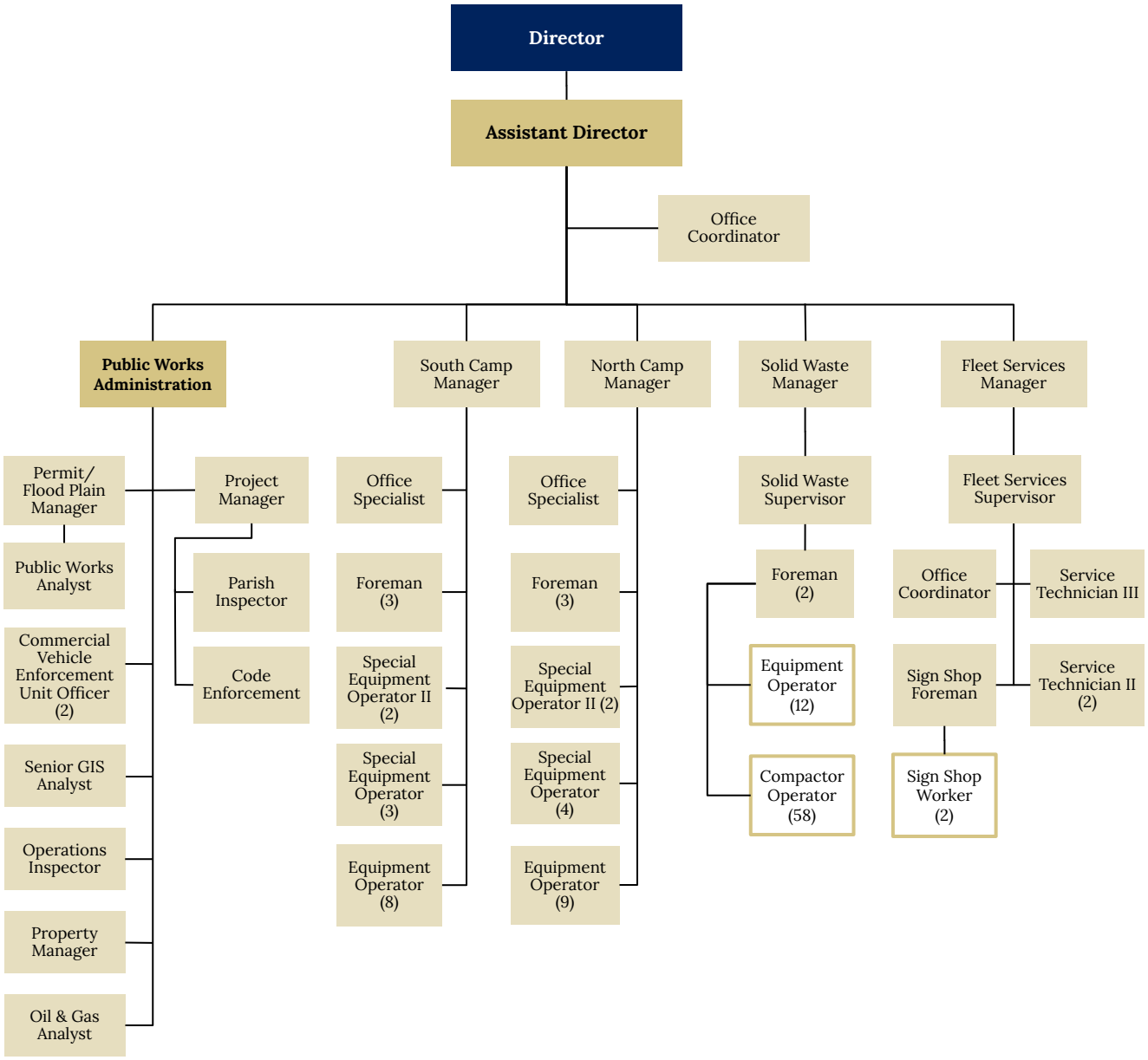
Expenditure Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget
Public Works Fund (200)				
Fleet Services (431)				
Salaries & Benefits	$ 643,250	$ 695,039	$ 703,822	$ 726,507
Materials & Supplies	(738,598)	(445,750)	(703,191)	(648,250)
Education, Training & Travel	4,935	3,500	3,679	5,000
Utilities	46,713	46,500	50,748	57,500
Repairs & Maintenance	630,752	695,000	657,136	700,000
Contract Services	4,377	16,620	4,637	9,236
Internal Charges	(2,860)	(7,987)	(8,546)	(59,539)
Capital Outlay	-	-	7,345	15,000
Total Fleet Services (431)	**588,569**	**1,002,922**	**715,630**	**805,454**
Road Administration (411)				
Salaries & Benefits	1,349,532	1,504,993	1,430,005	1,529,546
Materials & Supplies	34,526	50,500	41,541	58,500
Education, Training & Travel	12,034	25,000	17,654	25,000
Utilities	7,749	14,000	9,865	14,000
Repairs & Maintenance	13,895	35,000	14,798	32,000
Contract Services	203,241	282,480	240,597	285,304
Statutory Charges	1,026	5,000	1,976	5,000
Internal Charges	396,499	503,539	501,926	534,300
Capital Outlay	4,903	20,000	9,346	20,000
Other Expenses	29,437	44,000	33,001	44,000
Total Road Administration (411)	**2,052,842**	**2,484,512**	**2,300,709**	**2,547,650**
Road Maintenance (441)				
Commercial Vehicle Enforce Unit (441-53)				
Salaries & Benefits	148,363	94,160	150,211	319,777
Materials & Supplies	11,751	19,500	10,852	20,500
Education, Training & Travel	-	5,000	1,576	5,000
Utilities	4,048	5,000	2,567	6,000
Repairs & Maintenance	1,682	6,000	3,972	6,000
Contract Services	19,422	35,150	36,786	45,500
Total Commercial Vehicle Enforce Unit (441-53)	**185,266**	**164,810**	**205,964**	**402,777**
Drainage (441-30)				
Materials & Supplies	-	12,000	6,345	12,000
Contract Services	721,783	910,540	745,121	861,067
Statutory Charges	419	1,000	794	1,000
Internal Charges	247,140	295,839	295,839	317,308
Total Drainage (441-30)	**969,342**	**1,219,379**	**1,048,099**	**1,191,375**
North Camp (441-51)				
Salaries & Benefits	1,046,252	1,625,790	1,328,717	1,701,374
Materials & Supplies	391,065	552,500	401,181	524,500
Education, Training & Travel	900	8,500	3,245	8,500

Department Of Public Works

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget
Utilities	39,702	66,300	42,583	65,300
Repairs & Maintenance	274,137	275,000	261,362	295,000
Contract Services	192,458	314,500	290,463	330,000
Internal Charges	417,128	74,105	74,066	477,571
Total North Camp (441-51)	**2,361,642**	**2,916,695**	**2,401,617**	**3,402,245**
Road Capital Improvements (441-31)				
Materials & Supplies	20,037	35,000	23,496	35,000
Contract Services	133,826	160,840	149,497	161,382
Internal Charges	148,331	158,577	158,577	165,507
Total Road Capital Improvements (441-31)	**302,194**	**354,417**	**331,570**	**361,889**
South Camp (441-52)				
Salaries & Benefits	1,261,928	1,217,779	946,365	1,227,622
Materials & Supplies	244,397	402,000	263,261	388,000
Education, Training & Travel	259	4,000	1,456	4,000
Utilities	49,864	59,000	53,337	63,000
Repairs & Maintenance	193,819	270,000	232,252	295,000
Contract Services	173,077	315,000	251,891	332,000
Internal Charges	59,699	77,526	77,526	81,163
Total South Camp (441-52)	**1,983,043**	**2,345,305**	**1,826,088**	**2,390,785**
Total Road Maintenance (441)	**5,801,487**	**7,000,606**	**5,813,338**	**7,749,071**
Total Public Works Fund (200)	**8,442,898**	**10,488,040**	**8,829,677**	**11,102,175**
Solid Waste Fund (240)				
Code Enforcement (424)				
Salaries & Benefits	147,395	162,806	176,539	186,079
Materials & Supplies	5,662	9,000	9,821	12,000
Education, Training & Travel	1,425	4,000	3,546	4,000
Utilities	3,085	5,000	3,089	5,000
Repairs & Maintenance	65	3,000	2,345	3,000
Contract Services	181,008	330,000	174,456	330,000
Total Code Enforcement (424)	**338,640**	**513,806**	**369,796**	**540,079**
Compactor System Operations (423)				
Salaries & Benefits	1,949,837	2,145,528	2,104,445	2,232,704
Materials & Supplies	221,498	277,500	304,051	342,000
Education, Training & Travel	7,938	9,000	7,986	10,000
Utilities	68,064	86,000	79,625	168,000
Repairs & Maintenance	275,005	325,000	292,232	325,000
Contract Services	1,526,981	1,882,540	1,688,700	1,953,067
Internal Charges	427,979	513,212	502,197	590,501
Capital Outlay	40,963	35,000	29,876	35,000
Other Expenses	2,571	35,000	4,598	35,000
Total Compactor System Operations (423)	**4,520,836**	**5,308,780**	**5,013,710**	**5,691,272**
Total Solid Waste Fund (240)	**4,859,476**	**5,822,586**	**5,383,506**	**6,231,351**
Total Expenditures	**$ 13,302,373**	**$ 16,310,626**	**$ 14,213,183**	**$ 17,333,526**

Department Of Public Works





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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:



Maurice Carson
Director of Facilities and Maintenance

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.

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.

2026 Major Accomplishments

- Completed the Soundproofing in the PODS at Caddo Correctional Center
- Completed the addition of Generators at CCAA, Francis P. Bickham Building and Vivian Health Unit
- Completed the Drainage improvements at CCAA
- Completed the Clean and Seal at the Caddo Parish Health Unit
- Completed the Restroom renovations at CCAA
- Completed the AHU 200 replacement at the Caddo Parish Courthouse
- Completed the Replacement of 5 chilled water pumps at the Caddo Parish Courthouse
- Completed the Generator at Caddo Correctional Center
- Completed the AHU replacements in L, M & K at Caddo Correctional Center
- Completed the Lift station upgrade at Caddo Correctional Center
- Completed the new canopy at Caddo Correctional Center
- Completed the Control room remodel in detention at Caddo Juvenile Justice 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, 16 were completed at a cost savings of approximately $78,348 below the 2026 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.

2027 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 Public Restrooms remodel at the Caddo Parish Courthouse
- Complete the Mechanical, Electrical & Plumbing upgrades at Caddo Parish Health Unit
- Complete the Elevator upgrades at the Juvenile Justice Center
- Complete the Privacy Fence & wall at the Juvenile Justice Center
- Complete the Central Plant at Caddo Correctional Center

2027 Productivity Goals

- Improve overall customer satisfaction by maintaining a rating for the year of eighty-one percent (81%) on the customer survey responses received
- Improve customer satisfaction rating of seventy-five percent (75%) of the customer surveys received in the housekeeping areas

- Execute ninety percent (90%) of all capital projects within the current calendar year
- Execute all capital improvement projects in a timely manner and under budgeted amounts

Performance Measures

	2025 Actual	2026 Goal	2026 Estimated	2027 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	3,111	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 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget
General Fund (100)				
Facility & Maintenance (161)				
Coroner Building (161-63)				
Utilities	$ 28,664	$ 33,500	$ 29,162	$ 33,500
Repairs & Maintenance	14,063	14,000	8,989	12,000
Contract Services	19,852	27,000	23,703	26,700
Internal Charges	4,239	4,252	4,252	4,693
Total Coroner Building (161-63)	**66,818**	**78,752**	**66,106**	**76,893**
LSU Extension Bldg (161-64)				
Utilities	13,223	13,600	13,255	13,600
Repairs & Maintenance	3,326	6,000	3,637	6,000
Contract Services	14,658	19,460	18,920	19,460
Internal Charges	10,092	11,080	11,080	12,001
Total LSU Extension Bldg (161-64)	**41,298**	**50,140**	**46,892**	**51,061**
Archives (161-65)				
Contract Services	79,631	95,000	94,750	100,000
Total Archives (161-65)	**79,631**	**95,000**	**94,750**	**100,000**
David Raines Comm Center (161-69)				
Salaries & Benefits	6,067	6,500	6,323	6,500
Utilities	66,530	59,500	69,182	59,500
Repairs & Maintenance	19,434	20,000	13,969	20,000
Contract Services	29,978	32,900	19,431	24,000
Internal Charges	19,455	20,209	20,209	21,727
Reimbursements	(99,628)	(73,390)	(66,217)	(73,390)
Total David Raines Comm Center (161-69)	**41,835**	**65,719**	**62,897**	**58,337**
Total Facility & Maintenance (161)	**229,582**	**289,611**	**270,645**	**286,291**
Total General Fund (100)	**229,582**	**289,611**	**270,645**	**286,291**
Building Maintenance Fund (210)				
Facility & Maintenance (161)				
Forcht Wade (161-17)				
Repairs & Maintenance	2,449	10,000	7,557	10,000
Total Forcht Wade (161-17)	**2,449**	**10,000**	**7,557**	**10,000**
Criminal Administration (161-20)				
Statutory Charges	200,775	225,000	219,470	225,000
Total Criminal Administration (161-20)	**200,775**	**225,000**	**219,470**	**225,000**
Courthouse (161-61)				
Salaries & Benefits	3,046,495	3,300,060	3,299,608	3,216,409
Materials & Supplies	156,959	204,250	186,384	205,250
Education, Training & Travel	6,125	10,000	4,800	20,000

Expenditure Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget
Utilities	754,265	797,500	810,795	837,800
Repairs & Maintenance	181,925	260,000	221,196	260,000
Contract Services	779,594	716,420	816,055	837,541
Statutory Charges	1,013	2,500	1,546	2,500
Internal Charges	261,218	444,376	328,174	486,461
Capital Outlay	6,628	8,000	7,829	8,000
Other Expenses	18,964	26,000	21,086	26,350
Total Courthouse (161-61)	**5,213,187**	**5,769,106**	**5,697,473**	**5,900,311**
Francis Bickham Bldg (161-66)				
Utilities	71,592	82,000	73,822	82,000
Repairs & Maintenance	36,168	40,000	24,142	40,000
Contract Services	34,641	36,200	35,821	36,200
Internal Charges	22,813	22,895	22,895	25,118
Total Francis Bickham Bldg (161-66)	**165,214**	**181,095**	**156,680**	**183,318**
Government Plaza (161-68)				
Utilities	112,362	113,500	143,391	143,500
Repairs & Maintenance	43,319	40,000	38,655	40,000
Contract Services	66,722	60,000	68,866	70,000
Internal Charges	36,331	36,444	36,444	40,226
Total Government Plaza (161-68)	**258,733**	**249,944**	**287,356**	**293,726**
Veterans Affairs Building (161-75)				
Utilities	9,694	11,000	9,025	11,000
Repairs & Maintenance	4,492	3,500	4,960	5,000
Contract Services	8,314	12,000	10,201	12,000
Total Veterans Affairs Building (161-75)	**22,500**	**26,500**	**24,186**	**28,000**
Total Facility & Maintenance (161)	**5,862,859**	**6,461,645**	**6,392,722**	**6,640,355**
Total Building Maintenance Fund (210)	**5,862,859**	**6,461,645**	**6,392,722**	**6,640,355**
Detention Facilities Fund (225)				
Facility & Maintenance (161)				
Caddo Correctional Center (161-67)				
Salaries & Benefits	1,157,817	1,302,093	1,208,124	1,514,022
Materials & Supplies	251,356	319,050	258,152	324,050
Education, Training & Travel	810	6,500	2,170	1,500
Utilities	1,431,468	1,425,000	1,443,782	1,463,500
Repairs & Maintenance	277,807	270,000	336,362	310,000
Contract Services	295,796	476,820	490,400	355,836
Statutory Charges	1,998	4,000	3,537	4,000
Internal Charges	947,608	1,133,259	1,121,958	1,215,037
Capital Outlay	5,679	6,000	5,550	6,000
Total Caddo Correctional Center (161-67)	**4,370,339**	**4,942,722**	**4,870,035**	**5,193,945**
Total Facility & Maintenance (161)	**4,370,339**	**4,942,722**	**4,870,035**	**5,193,945**
Total Detention Facilities Fund (225)	**4,370,339**	**4,942,722**	**4,870,035**	**5,193,945**

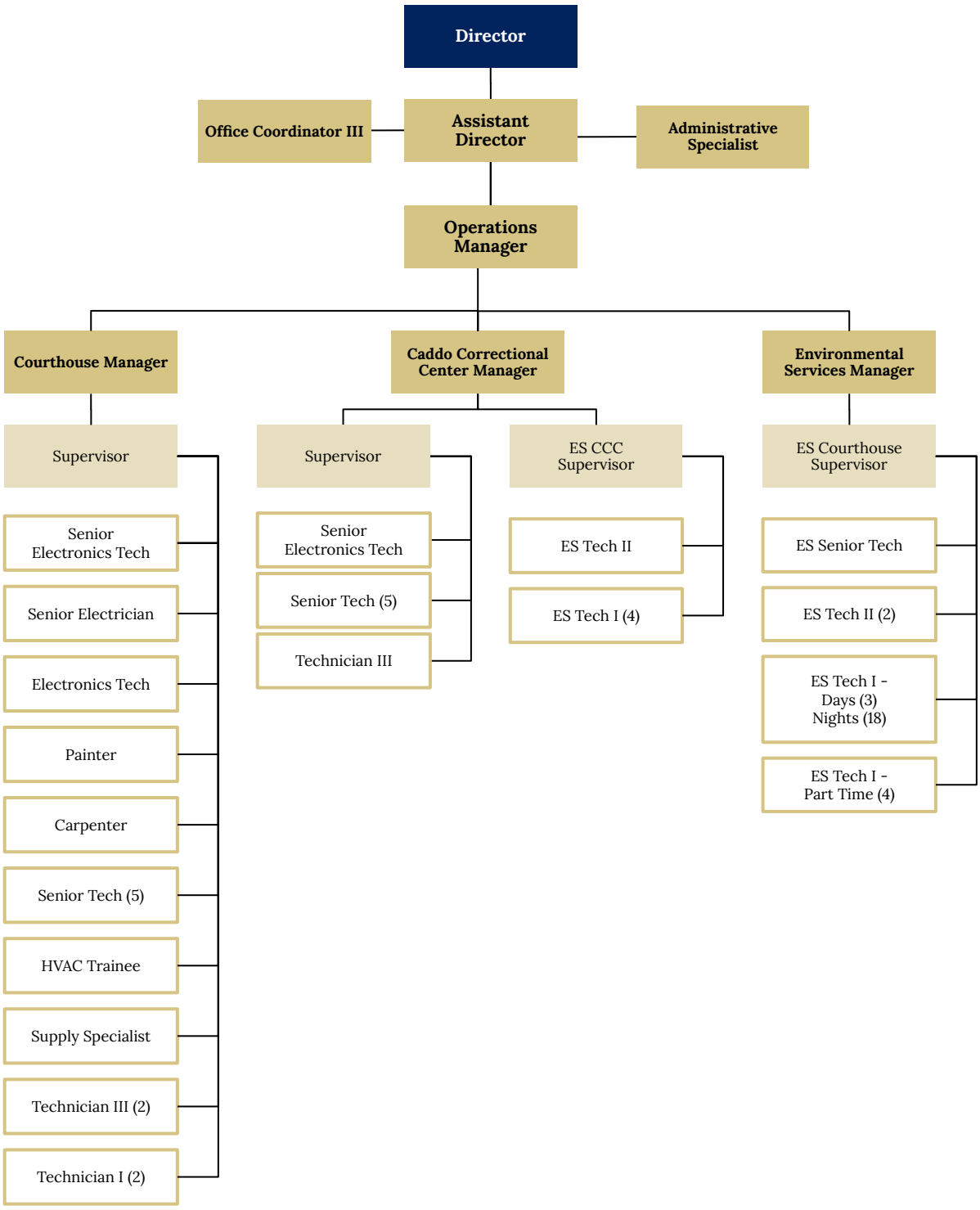
Expenditure Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget
Juvenile Justice Fund (260)				
Facility & Maintenance (161)				
Juvenile Justice Bldgs (161-62)				
Salaries & Benefits	169,082	150,230	176,749	187,117
Materials & Supplies	29,311	34,600	31,753	34,600
Utilities	275,223	280,000	263,524	283,000
Repairs & Maintenance	65,512	65,000	65,930	65,000
Contract Services	79,561	126,700	85,990	111,950
Internal Charges	42,959	46,892	45,782	49,973
Capital Outlay	234	1,500	1,127	1,500
Total Juvenile Justice Bldgs (161-62)	**661,882**	**704,922**	**670,855**	**733,140**
Total Facility & Maintenance (161)	**661,882**	**704,922**	**670,855**	**733,140**
Total Juvenile Justice Fund (260)	**661,882**	**704,922**	**670,855**	**733,140**
Health Tax Fund (270)				
Facility & Maintenance (161)				
Shreveport Regional Lab (161-11)				
Salaries & Benefits	1,826	1,936	1,936	2,052
Utilities	14,626	12,000	7,361	12,300
Repairs & Maintenance	2,542	6,300	2,954	5,000
Contract Services	1,580	2,000	1,618	2,000
Internal Charges	17,104	17,801	17,801	19,507
Total Shreveport Regional Lab (161-11)	**37,678**	**40,037**	**31,670**	**40,859**
Highland Health Unit Complex (161-14)				
Salaries & Benefits	397,531	418,800	412,800	486,744
Materials & Supplies	2,960	12,000	4,456	8,000
Utilities	112,001	140,500	144,959	146,600
Repairs & Maintenance	20,817	29,000	33,163	29,000
Contract Services	41,620	46,280	52,230	51,449
Statutory Charges	461	1,000	899	1,000
Internal Charges	182,031	213,453	214,953	231,583
Total Highland Health Unit Complex (161-14)	**757,421**	**861,033**	**863,460**	**954,376**
Vivian Health Unit (161-15)				
Salaries & Benefits	47,569	69,521	44,906	44,376
Utilities	15,337	18,400	12,741	17,400
Repairs & Maintenance	5,143	5,000	3,066	5,000
Contract Services	972	1,200	1,058	1,200
Internal Charges	4,157	4,840	4,740	5,197
Total Vivian Health Unit (161-15)	**73,179**	**98,961**	**66,511**	**73,173**

Expenditure Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 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)	**901,667**	**1,033,421**	**995,031**	**1,101,798**
Total Health Tax Fund (270)	**901,667**	**1,033,421**	**995,031**	**1,101,798**
Total Expenditures	**$ 12,026,329**	**$ 13,432,321**	**$ 13,199,288**	**$ 13,955,529**

Department of Facilities and Maintenance





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Department of Parks and Recreation



Patrick Wesley
Director of Parks and Recreation

The nationally accredited Caddo Parish Parks and Recreation Department continues to take pride in offering quality of life programs and services to our Caddo Parish citizens and respective park visitors. We strive to provide a variety of inclusive and affordable recreation and leisure activities, nature education/crime prevention programs, special events, and eco-friendly public parks. With our dedicated department staff and leadership from our Parish Commission and Executive Administration, together we are building thriving communities throughout Caddo Parish.

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 2026 and beyond.



2026 Major Capital Park Improvements

- The Caddo Parish Parks and Recreation Department officially opened the $20 million Walter B. Jacobs Nature and Event Center to the public on January 17, 2026.
- Parish of Caddo, in partnership with the YMCA of Northwest LA, secured naming rights to the Caddo Parish Premier Youth Baseball/Softball Complex, which officially opened to the public on May 16, 2026.
- Parish of Caddo started the design phase of the $10 million Caddo Parish Pickleball Park Complex.
- Caddo Parish Commission introduced a $60 million bond proposal to the citizens of Caddo Parish for the construction of a new state of the art indoor sports complex, aimed at attracting state, regional and national youth sporting events.

None of this would have been possible without the input from our citizens via our 2035 Comprehensive Master Plan, annual input surveys and focus group meetings. Your ongoing input will be invaluable to better our park systems and improve park assets as we take Caddo Parish quality of life to new heights.

Thank you for letting Caddo Parish Parks and Recreation Department be a part of your quality-of-life journey. Together we can make Caddo Parish a great place to live, work and play!



2026 Major Accomplishments

Park Improvements

Bessie D. Smith Park (412 East Olive Street, Shreveport) – Installed new rubber mulch nugget-safety surfacing for existing playground system. Replaced park rule signage.

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

Earl G. Williamson Park (11425 LA Hwy 1, Oil City) – Installed rubber nugget and wood mulch fiber-safety surfacing for existing playground systems and cornhole court. Installed 35' x 55' shade structure for existing small playground system. Installed new rubber nugget mulch fiber-safety surfacing and a new shade structure for existing small playground system. Dredged and made repairs to the concrete boat launch ramp.

Earl G. Williamson Park (Land and Water Conservation Fund Grant) – Submitted Phase II of the LWCF grant application for additional park improvements at Earl G. Williamson Park.

Eddie D. Jones Park (8400 Mike Clark Rd. Keithville) – Installed new rubber nugget and wood mulch fiber-safety surfacing for existing playground systems and cornhole court. Constructed 18 new tee pads and installed new signs for the disc golf course.

Greenbrook Park (8717 South Emerald Loop, Shreveport) – Constructed new men's/women's restroom facility. Installed new rubber mulch nugget-safety surfacing for existing playground systems.

Hannah's Park (225 Oak Grove Lane, Shreveport) – Installed new rubber mulch nugget-safety surfacing for existing playground system.

Keithville Community Park (1201 Mansfield Rd., Keithville) – Installed new rubber mulch nugget-safety surfacing for existing playground system.

MLK Jr. Community Garden (2414 Dr. Martin Luther King Dr., Shreveport) – Completed demolition and removal of existing patio concrete surfacing and constructed a new concrete patio for garden users and/or park visitors.

Noah Tyson Park (9300 Mira Myrtis Rd., Rodessa) – Installed wood mulch fiber-safety surfacing for existing playground system.

PBS Pinchback Park (7903 Jefferson Paige Rd., Shreveport) – Installed new rubber mulch nugget-safety surfacing for existing playground system. Installed a new scoreboard for the youth baseball field. Installed new 30' x 40' fabric shade (replacement due to age/fading).

Richard Fleming Park (7919 West Lakeshore Dr., Shreveport) – Installed new rubber mulch nugget-safety surfacing for existing playground system. Constructed accessible transition walking paths from main picnic pavilion to restroom facility. Completed design phase for the construction of a new Tree House play system.

Robert G. Lawton, Jr. Playground (9272 Stratmor Drive, Shreveport) – Installed new rubber mulch nugget-safety surfacing for existing playground system.

Robert L. Nance Park (14770 Odom Rd., Rodessa) – Installed new rubber mulch nugget-safety surfacing for existing playground system.

Walter B. Jacobs Memorial Nature Park & Event Center (8012 Blanchard Furrh Rd., Shreveport) – New facilities officially opened to the public on January 17, 2026. The Nature Center 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 consists of 8,465 square feet (400 capacity, catering kitchen, storage and restrooms). Total Square Feet: 24,465.

Caddo Parish Towns & Villages

Town of Oil City - Matchstem Park (203 S. Kelly Ave., Oil City) – Installed new rubber mulch nugget-safety surfacing for existing playground system.

Town of Greenwood - William Peters Town Park (9360 Greenwood Rd., Greenwood) – Installed new rubber mulch nugget-safety surfacing for existing playground system. Resurfacing/Painting court/court lines of existing basketball court and addressing cracks and joints. Adding 2 new goals with heights for adults (10ft.) and smaller youth (8ft.) and new fiberglass backboards.

> **Status:** Finalizing the architectural services agreement with Caddo Parish Legal for the basketball court resurfacing/painting project. The project is scheduled to be completed by late Spring 2027.

Town of Gilliam Park (12797 Main Street, Gilliam) – Repaired existing park walking bridge Installed new rubber mulch nugget-safety surfacing for existing playground system.

Village of Belcher - Veterans Memorial Park (301 Gray Street, Belcher) – Completed design phase for the construction of one (1) new post tension pickleball court. Installed new rubber mulch nugget-safety surfacing for existing playground system.

Special Park Projects

Caddo Parish Premier Park-Youth Baseball/Softball Complex via YMCA (2550 Flyer Drive, Shreveport) – YMCA of Northwest LA completed construction of a new 8 field-youth baseball/softball complex. Parish of Caddo secured official naming rights of this athletic venue, and will partner with YMCA and Shreveport Little League to facilitate youth baseball/softball league games, camps/clinics and other recreational/athletic activities for Caddo Parish youth. All infields have synthetic grass turf installed and are lighted. The complex opened to the public on May 16, 2026.

Caddo Parish Pickleball Park (East Flournoy Lucas Rd., Shreveport) – Currently in the design phase for the construction of a 19 to 21-court pickleball facility and park. This capital project is in partnership with the YMCA of Northwest LA. The pickleball facility will be a regional and national tournament-level facility behind the Lash Family YMCA, located off East Flournoy Lucas Rd. in Shreveport. Construction is expected to begin in 2027.

Park Maintenance Building Renovations (290 Taft Street, Shreveport) – Design phase completed for the construction of a new open bay-metal building (approximately 40' x 200') for heavy equipment storage, new perimeter fencing, and asphalt paving of entire open driving areas at the facility.

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 updates/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 with 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

- Hosted the grand reopening for Walter B. Jacobs with 800+ in attendance
- Hosted and facilitated acrylic painting workshops with year to date attendance of 250+
- Hosted and facilitated Volunteer Round Up, 46 in attendance
- Facilitated Family Adventure Day at Richard Fleming Park, 167 participants
- Hosted and facilitated 6 weeks of Wild Child Summer Camp for 120 Campers
- Hosted and facilitated Jr. Naturalists workshops at Walter B. Jacobs, 2500 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 and Walter B. Jacobs Nature Center, 60 participants

- Facilitated photography clinics at Eddie D. Jones Park and Walter B. Jacobs Nature Center, 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 a geocache workshop at Walter B. Jacobs, 38 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 Walter B. Jacobs, 300 + participants
- Facilitated Hunting and Fishing Day at Tom Merrill Recreation Area at Bodcau Dam, 1600+ participants
- Facilitated Barksdale Family Festival at Barksdale Air Force Base, 1000 participants
- Hosted and facilitated annual Art in the Park at Walter B. Jacobs, 500 participants
- Hosted and facilitated Toddler Tuesdays: Nature Story Time at Walter B. Jacobs, 356 participants
- Hosted and facilitated Owl Night at Walter B. Jacobs, 2100 participants
- Hosted and facilitated Supermoon Night Paddle at Richard Fleming Park
- Hosted and facilitated Homeschool Days at Walter B. Jacobs
- Hosted and facilitated Bugs, Bats & Bones Event at Walter B. Jacobs, 2500 participants

Partnerships - Shreveport Green

- ShreveCorps, an AmeriCorps program administered by Shreveport Green, completed 1,500 hours of community service during the spring term and an additional 4,000 hours over the summer for a total of 5,500 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: 1,551 hours of service
- Facilitated improvements of the MLK Community Garden. 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

- 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 five (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 - $25,876.24
- Maintain the MLK Community Garden - $30,176.90
- Neighborhood cleanup & beautification projects - $21,684
- Facilitate four Household Hazardous Waste Collections - $5,204.16
- Construct and maintain the Urban Farm in downtown Shreveport - $59,775.56
- Maintain community gardens, distribute harvests to low-income families, plant fruit trees, and educate children on healthy eating and gardening - $56,053.14

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, 110 participants
- Established and facilitated Caddo Parks/Morning Star Baptist Church Get Fit Thursday for the month of January and February 2026, 240 participants
- Established and facilitated Caddo Parks/Vivian Chair Aerobics on Tuesday for the month of June and July 2026, 315 participants
- Established and facilitated Caddo Parks/Peaceful Rest Baptist Church Get Fit/Chair Aerobics on Tuesday for the month of May for Women 2026, 200 participants

- Partnered with the Town of Vivian for the 2026 Vivian Healthy Health Fair at Legion Hill Community Center, Vivian, LA., 75 participants
- Hosted Caddo Parish 2026 Lupus Awareness Health Fair at Pinchback Park 125 participants
- Hosted 2026 Fitness in the Park at Pinchback Park, 55 participants
- Hosted 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, Be Healthy, Be Happy, Be Mentally Fit with Eagles Wings LLC holistic wellness-focused community event, 3500+ participants



- Facilitated Caddo Spring Break Zombie Camp 2026 at Caddo Parish Parks, 50 participants.
- Partnered with BD Photography in April 2026 to inspire creativity in 17 participants through hands-on training with our "Through Their Eyes" Photography program. 17 participants.
- Hosted Caddo Parish Parks "Golden Years Gala" senior prom at our Walter B. Jacobs Nature Event Center, 200 participants.
- Hosted 2026 Swift Skills 2-Day Basketball Camp at LSUS, 350 participants
- Hosted 2026 Caddo Parish Youth Football Camp at Lee Hedges Stadium, 200 participants.
- Hosted Caddo Parish Parks "Vivian Youth and Family Fun Day" at Northwest LA Swim Complex, 100 participants.
- Partnered with 6x State Champion and 1x National Champion Softball Coach, Tiffany Wood of Calvary Baptist Academy to host the Caddo Parish All Girls Softball Skills and Drills Clinic 2026, at Calvary Baptist Academy. Projected 250 participants.

- Partnered with SPAR to host Fall Break Tennis Clinics 2026. Projected 350 Participants.
- Partnered with Huntington Golf Course/Club, Pro Golfer, Reg Adams for Caddo Parish Fall Break Golf Clinic 2026. Projected 75 participants.

Athletics



- Served as title sponsor of 2026 Caddo Middle School Basketball Championship at Southwood High School, 2,950 participants
- Caddo Parish/Cumbre Alta Youth Soccer Clinic Series, at North Port Soccer Field, 157 participants
- Caddo Parish/Cabosa Youth Soccer Clinic, at Galilee Baptist Church, 25 participants
- Hosted Caddo/Vivian Youth Soccer Clinic at Legion Hills Community Center Field, 58 participants
- Hosted Caddo Parish Youth Baseball Clinic, in March at Captain Shreve High School Baseball Field, 85 participants
- Hosted Caddo Parish Head Start T-Ball Skills and Drills Clinic, at Galilee Baptist Church Baseball Field, 285 participants
- Hosted 2026 Caddo Parish Head Start T-Ball
- Training League, at Galilee Baptist Church Baseball Field, 8 teams, 1,340 participants
- Hosted 2026 Caddo Parish Head Start T-Ball Social, at Galilee Baptist Church, 100 participants
- Served as title sponsor of the 2026 Caddo Parish Middle School Track Championship at Lee Hedges Stadium, 475 participants
- Served as title sponsor of the 2026 Caddo Parish Middle School Softball Championship at TBD, 185 participants
- Served as title sponsor of the 2026 Caddo Parish Middle School Football Championship at TBD, 575 participants
- Caddo Parish 2026 T-Ball/Coach Pitch Clinic at Captain Shreve High School Baseball Field, 110 participants

- Caddo Parish 2026 T-Ball/Coach Pitch Baseball League at Pinchback Park and Galilee Baptist Church Baseball Field, 375 participants
- Sponsor the Caddo School Elementary Track Meet at Lee Hedges, 145 participants
- Sponsor the Magnolia School of Excellence Track Meet at Lee Hedges, 250 participants
- Sponsor the LaMonica Platter Youth Basketball Camp at Stage Work, 235 participants
- Hosted 2026 Caddo T-Ball/Coach Pitch Social at Galilee Baptist Church Field, 220 participants
- Hosted 2026 Robert Williams 2-Day Basketball Camp at LSUS, 310 participants
- Hosted 2026 Caddo Parish 2-Day Youth Basketball Camp at LSUS, 170 participants
- Hosted 2026 Brandon Wilson Youth Football Camp at Lee Hedges Stadium, 110 participants
- Hosted 2026 Terrace Williams Jr. Youth Football Camp at Lee Hedges Stadium, 95 participants
- Hosted 2026 Pitch, Hit and Run Baseball Competition at Captain Shreve Baseball Field, 81 participants
- Sponsored the Centenary Football Camp at Centenary, 150 participants
- Hosted the 2026 Caddo AIRPITCH Soccer Clinic, 71 participants
- Hosted the 2026 Caddo Red River 3V3 AIRPITCH Summer Showdown Soccer Tournament, 130 participants 10/2026.
- Hosted the 2026 Caddo Earl G. Williamson Classic Disc Golf Tournament, 65 participants
- Hosted the 2026 Caddo Cumbre Fall Soccer Clinic, 65 participants (10/7/26)
- Caddo Parish All Girls Softball Skills and Drills Clinic, 165 participants
- Hosted 2026 Swift Skills 2-Day Basketball Camp at LSUS, 300 participants
- Hosted 2026 Caddo Parish Youth Football Camp at Lee Hedges Stadium, 50 participants
- Hosted 2026 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 25 Safe Summer Youth Crime Prevention Program
- Facilitated 53 Safe Summer Programs on behalf of Caddo Parish

MOU Agreements and Partnerships

- Gulf Coast Social Services of Shreveport, LA
- North Caddo Community Coalition

Staff Major Accomplishments

- Director Patrick Wesley attended and completed the NRPA Youth Sports in Parks and Recreation Summit; a first ever pre-conference event designed to unite park leaders, league operators and, and youth advocates to improve community youth sports.
- Director Patrick Wesley, was appointed to the National Association of Counties (NACo) Health Steering Committee for the 2027 calendar year.
- Recreation Coordinator, LaMarcus Williams, appointed to the Louisiana Recreational and Parks Association Executive Board, District 6 Chair.
- Parks Office Coordinator II Gabrielle Davis successfully earned her Master of Business Administration (MBA).
- Caddo Parish Parks and Recreation continues to maintain its national accreditation status via the Commission of Accreditation for Parks and Recreation (CAPRA).
- Nature Park Manager Rusty Scarborough is a National Interpretive Association Certified Interpretive Guide Trainer.
- Parks Senior Naturalist Hulya Onel, Education Coordinator Anne Lutz, Naturalist Joe Drane and Naturalist Dillon Soderstrom are trained as Certified Interpretive Guides.

Staff Professional Development

- Parks Assistant Director Cattina Williams completed the Learn the Skills and Save a Life Suicide Prevention training.
- Parks and Recreation Maintenance staff completed stage training with Millenia Digital & Sound and Lighting.

- Park Naturalist Dillon Soderstrom received certificate of completion for Playground Inspection & Maintenance: Ensuring Safety, Compliance and Sustainability, May 2026
- Education Coordinator Anne Lutz had several professional development achievements:
  - Received certification/licensing in Prescribed Fire for habitat management, wildfire prevention and the safe use of fire as a natural resource management tool
  - Successfully passed the National Falconry Examination with a 91% to become a licensed Falconer, strengthening her knowledge in raptor biology, wildlife management, conservation and responsible stewardship of birds of prey.
  - Worked with Caddo Parish Marketing team on promotion and filming of a PBS segment LA 64 a new original Louisiana Public Broadcasting series that featured Walter B. Jacobs Nature Center.
  - Received certificate of completion for the Basic Archery Instructor Program through NASP (National Archery in the Schools).
  - Received certificates of completion for Communicating Up: How to Talk to High Level Management, Communication Skills for Employees, Workplace Diversity for Employees, Organizing and Planning for Success: What Employees Need to Know and Conflict Resolution for Employees.
- Parks and Recreation Director Patrick Wesley, Assistant Director Cattina Williams, Parks Manager Russell Scarborough, and Senior Naturalist Hulya Onel completed the Dale Carnegie Leadership Training for Managers.
- Leadership Development Training Series: Workshop 1: Leading Frontline Teams in Parks and Recreation, facilitated by Anouk Brumfield, was completed by Parks and Recreation management staff.
- Leadership Development Training Series: Workshop 2: Communication That Works, facilitated by Dr. Shelly Armstrong, and Leadership Development Training Series: Workshop 3: Accountability & Professionalism, facilitated by Louis Johnson, were completed by Parks and Recreation staff.

2027 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 2027.

- 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 2027.

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	2026 Estimated
Eddie D. Jones Park	134.7K
Noah Tyson Park	61.4K
Earl G. Williamson Park	205.3K
Milton James "Hookie" Cameron Park	165.6K
PBS Pinchback Park	93.5K
Keithville Community Park	80.3K
Greenbrook Park	26.2K
Richard Fleming Park	41.3K

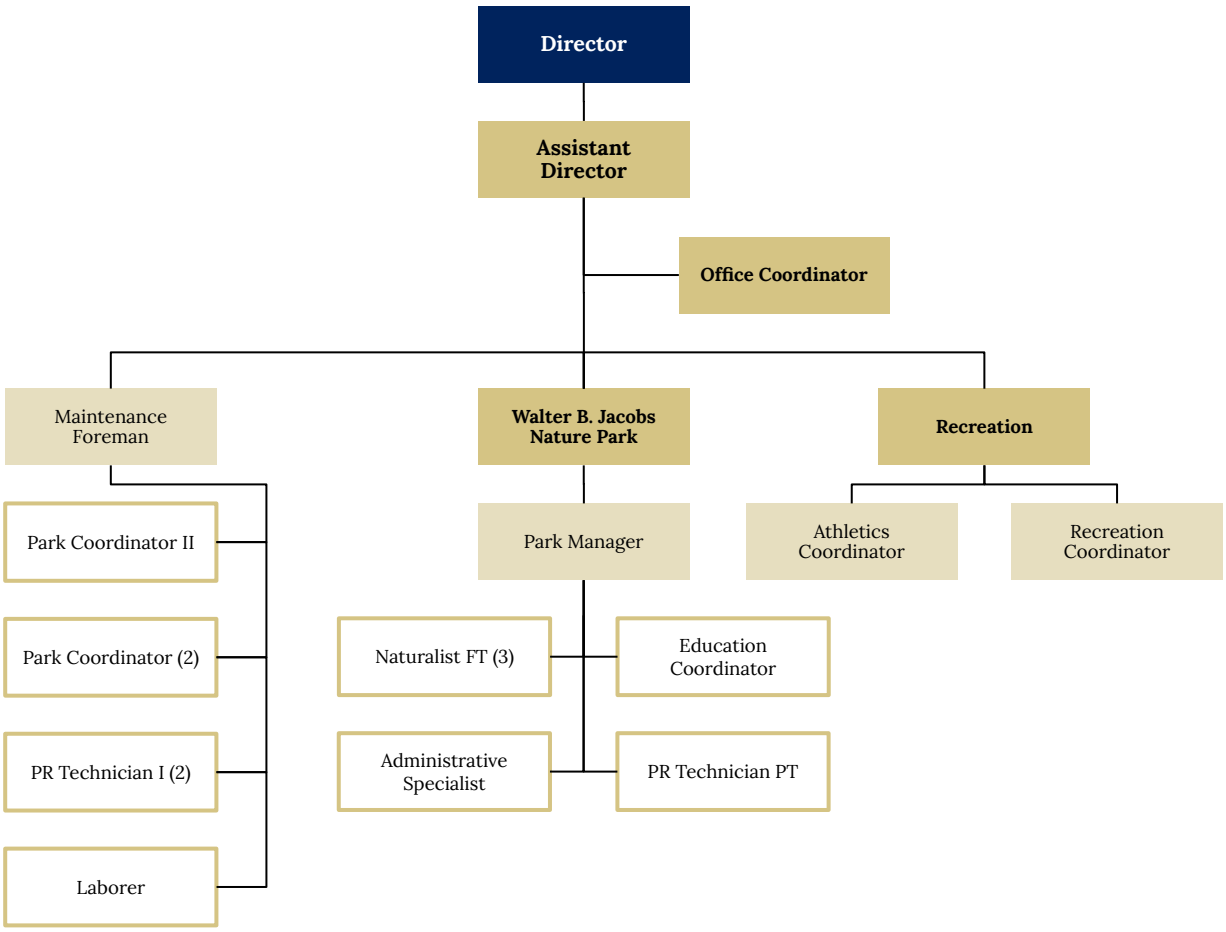
Performance Measures

	2025 Actual	2026 Goal	2026 Estimated	2027 Goal
Number of Rental Pavilions Available	7	7	7	7
Number of Pavilion Rentals	0	6,000	6,000	7,000
Number of Properties Maintained	14	14	14	14
Number of Monuments	2	2	2	2
Nature Park Events/Programs:				
Number of Schools Served	55	35	147	150
Number of Classes	95	85	189	350
Groups other than Schools	82	86	46	95
Visitors/Outreach Contact	12,769	40,000	22,936	30,000
Naturalist Calls for Assistance	230	400	400	500
Special Events Hosted by Parks	23	33	34	35
Recreation Programs Offered	40	30	27	50
Recreation Programs Attendance	39,000	35,000	50,000	50,000
Athletic Programs Offered	53	85	82	95
Athletic Programs Attendance	21,000	26,000	31,025	30,000
Number of Campers (Nights Rented)	1,530	4,000	4,000	5,000
Campground Revenue	18,370	40,000	36,000	40,000
Special Permits Request	45	200	141	500
Virtual Programming Contacts	6,745	10,000	5,000	2,700
Community Gardens	2	2	2	2

Expenditure Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget
Parks & Recreation Fund (230)				
Parks and Recreation (500)				
Caddo Parks (500-40)				
Salaries & Benefits	$ -	$ -	$ -	$ 1,199,154
Materials & Supplies	-	-	-	70,500
Education, Training & Travel	-	-	-	32,000
Utilities	-	-	-	109,000
Repairs & Maintenance	-	-	-	78,000
Contract Services	-	-	-	141,688
Statutory Charges	-	-	-	800
Internal Charges	-	-	-	202,717
Capital Outlay	-	-	-	10,500
Other Expenses	-	-	-	200,600
Grant Programs	-	-	-	10,000
Total Caddo Parks (500-40)	**-**	**-**	**-**	**2,054,959**
Walter B Jacobs (500-41)				
Salaries & Benefits	-	-	-	601,566
Materials & Supplies	-	-	-	61,000
Education, Training & Travel	-	-	-	13,000
Utilities	-	-	-	129,000
Repairs & Maintenance	-	-	-	42,000
Contract Services	-	-	-	104,688
Internal Charges	-	-	-	171,044
Capital Outlay	-	-	-	9,500
Other Expenses	-	-	-	65,600
Total Walter B Jacobs (500-41)	**-**	**-**	**-**	**1,197,398**
Total Parks and Recreation (500)	**-**	**-**	**-**	**3,252,357**
Parks and Recreation (511)				
Salaries & Benefits	1,415,997	1,649,377	1,667,652	-
Materials & Supplies	81,594	131,500	127,775	-
Education, Training & Travel	43,041	35,000	37,002	-
Utilities	128,232	168,000	208,201	-
Repairs & Maintenance	120,795	120,000	120,009	-
Contract Services	126,465	246,640	248,172	-
Statutory Charges	313	800	458	-
Internal Charges	277,440	303,773	303,246	-
Capital Outlay	14,861	20,000	14,863	-
Other Expenses	161,083	151,200	157,242	-
Grant Programs	50,483	10,000	7,975	-
Total Parks and Recreation (511)	**2,420,304**	**2,836,290**	**2,892,595**	**-**
Total Parks & Recreation Fund (230)	**$ 2,420,304**	**$ 2,836,290**	**$ 2,892,595**	**$ 3,252,357**

Department of Parks and Recreation







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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.



Andrew Randall, Jr.
Director of
Juvenile Services

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.

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.

2026 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.

2027 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.

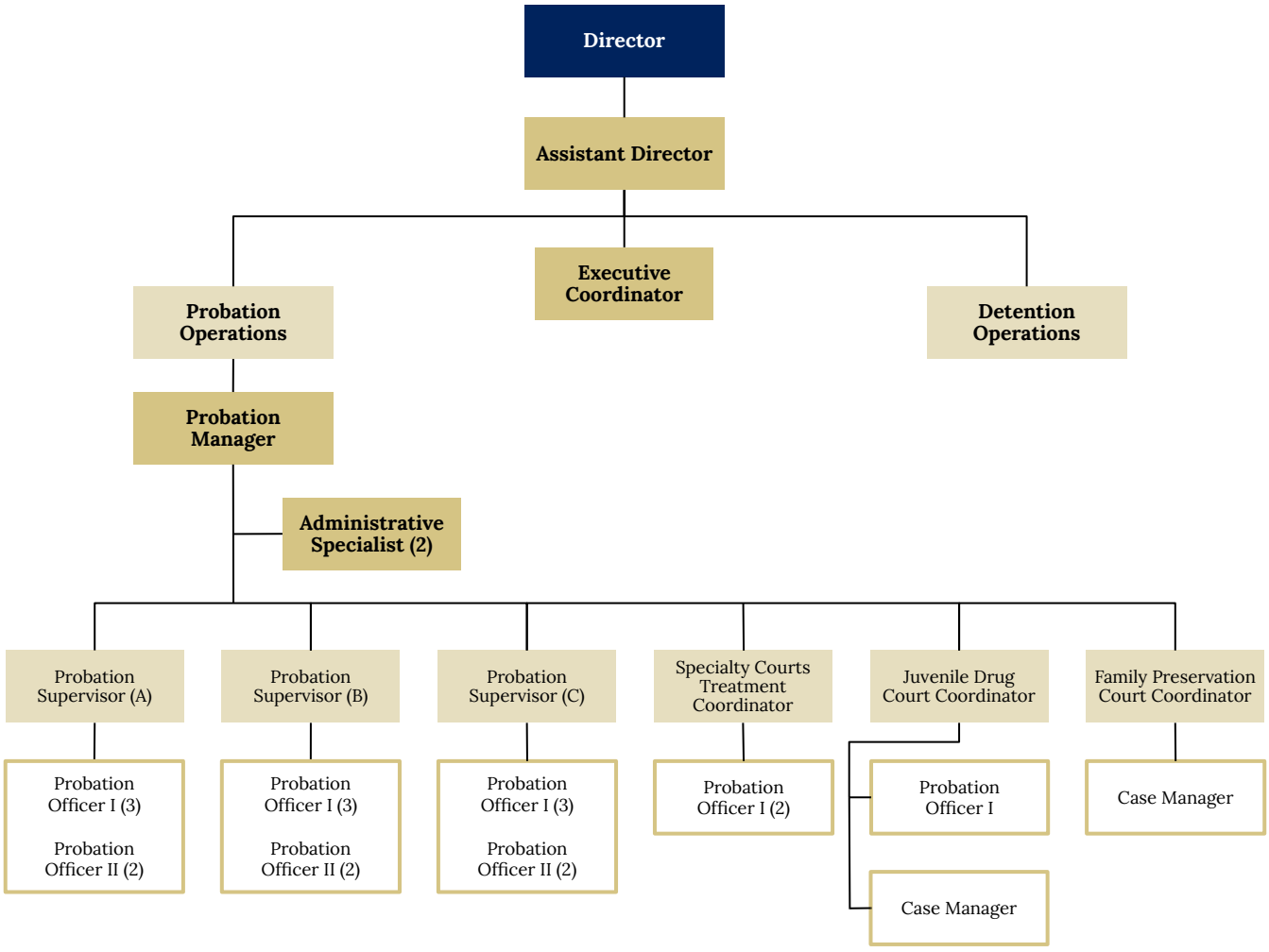
Performance Measures

	2025 Actual	2026 Goal	2026 Estimated	2027 Goal
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

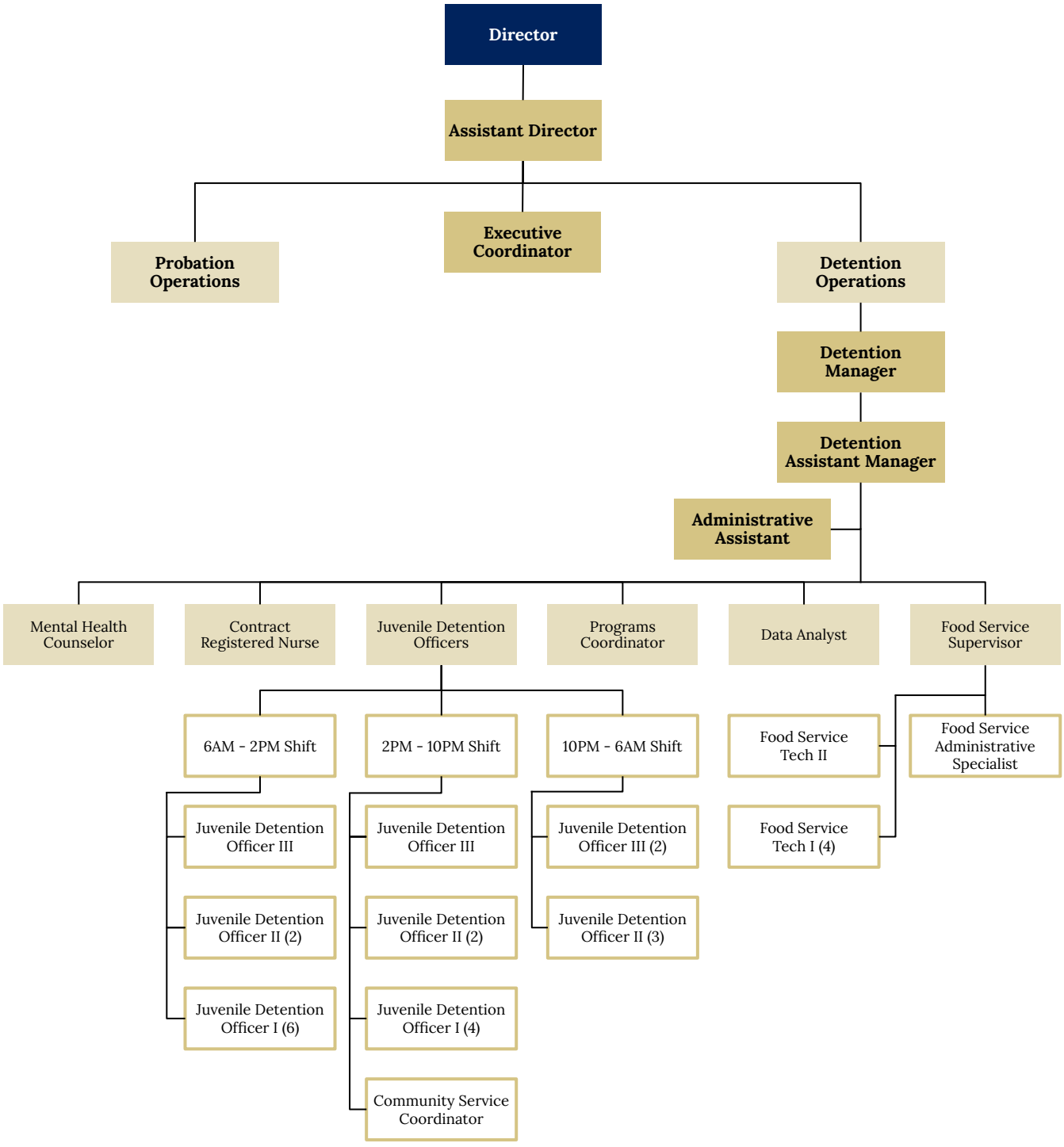
Expenditure Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget
Juvenile Justice Fund (260)				
Juvenile Services (122)				
Probation Operations (122-22)				
Salaries & Benefits	$ 2,677,467	$ 3,046,434	$ 3,046,642	$ 3,100,796
Materials & Supplies	84,337	78,000	69,401	81,000
Education, Training & Travel	33,640	40,000	42,701	40,000
Utilities	32,380	30,000	17,633	30,000
Repairs & Maintenance	20,726	33,000	21,836	33,000
Contract Services	655,737	770,500	565,106	772,000
Statutory Charges	734	3,000	1,468	3,000
Internal Charges	354,538	430,500	430,500	458,021
Capital Outlay	8,822	18,000	9,250	18,000
Allocations To Other Entities	167,478	200,000	180,010	200,000
Other Expenses	20,382	16,600	5,849	16,600
Grant Programs	380,106	325,364	373,230	416,000
Total Probation Operations (122-22)	**4,436,346**	**4,991,398**	**4,763,626**	**5,168,417**
Juvenile Detention (122-32)				
Salaries & Benefits	2,137,639	2,350,989	2,390,765	2,460,313
Materials & Supplies	27,654	30,750	21,228	39,250
Education, Training & Travel	29,478	37,000	28,771	37,000
Repairs & Maintenance	1,888	12,000	570	12,000
Prison Operations	344,466	404,000	347,919	423,000
Contract Services	37,713	54,680	74,623	99,964
Internal Charges	266,521	310,985	310,985	326,894
Capital Outlay	6,988	5,500	10,459	8,500
Allocations To Other Entities	6,750	90,000	5,255	90,000
Other Expenses	4,884	6,600	5,628	6,600
Grant Programs	63,588	60,000	54,653	60,000
Total Juvenile Detention (122-32)	**2,927,568**	**3,362,504**	**3,250,856**	**3,563,521**
Total Juvenile Services (122)	**7,363,914**	**8,353,902**	**8,014,482**	**8,731,938**
Total Juvenile Justice Fund (260)	**$ 7,363,914**	**$ 8,353,902**	**$ 8,014,482**	**$ 8,731,938**

Probation Operations



Juvenile Detention



Department of Animal Services and Mosquito Control

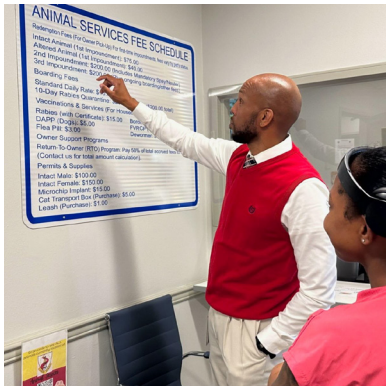
The core function of the Department of Animal Services and Mosquito Control (ASMC) continues to be public health and safety. The Department's mission is to provide a high level of service to the citizens of the Parish of Caddo by effectively and humanely enforcing the Parish of Caddo Ordinances and Louisiana 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.



Travis Clark
Director of Animal Services and Mosquito Control

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 2026, 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.

2026 Major Accomplishments

- Investigated and responded to over 15,000 citizen complaints to include stray animals at large, cruelty investigations, injured animals and wildlife complaints.
- Completed over 988 spay and neuter surgeries as of July 2026, projecting 1,976 surgeries performed by the end of the year 2026.
- Received adoption incentives from Bissell Foundation, as well as spay/neuter incentives for 2026.
- Teamed up with Rising Sun Animal Rescue to save at-risk dogs and puppies providing foster care, medical support, and transport to rescue partners across the entire country.
- Caddo Parish Animal Services hosted a rabies clinic in April 2026. A total of 270 rabies vaccines were administered and a total of 181 microchips were provided. This was an excellent turnout for Caddo Parish citizens, and the animal community.
- Partnered with Robinsons Rescue for "Best In Sheaux" 2026 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 2026.
- Joined in with Bissell Pet Foundation for National Adoption Events for 2026 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 2026-2027.
- 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 and Mosquito Control (ASMC) Officers generated 4,501 calls for service across the entire Parish of Caddo. Demonstrating strong attention to detail and consistent enforcement, ASMC Officers successfully executed 3 warrants and issued 217 total summons as of July 2026.
- Instrumental in the training and execution of the Game Changer Pro Feral Hog Trapping System. Received $40,000 for the feral hog problem in Caddo Parish from the Parish Commission. Teamed up with Louisiana Department of Wildlife and Fisheries function trapping over 80 feral hogs saving the Parish over $30,000.



- 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. Over 1,285 mosquito traps set, performed over 1,550 larvicide treatments, handed out over 800 rodent abatement traps and sprayed over 156,100 acres in Caddo Parish.
- Continuously realigned field staff to provide an improved call response time to assist in providing improved resolutions of animal complaint investigations

2027 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 2026 that are signed up for Everbridge/Caddo Ready is 2,178 for mosquitoes, and 2,039 for animals, and 149,539 total. We look to have more citizens signed up for 2027.
- 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 2027 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. Very successful in education and law enforcement presence.
- 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. Continue to work with Risen Sun Rescue Group to transport more shelter animals.
- Continue to work with Louisiana Wildlife and Fisheries to eliminate public safety issues arising from the feral hogs population in Caddo Parish.

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

	2025 Actual	2026 Goal	2026 Estimated	2027 Goal
Inputs:				
Full Time Employees	33	31	33	33
Outputs:				
Number of Rabies Vaccinations Handled	2400	3200	3400	3300
Number of Animals Processed	6331	6500	6500	6500
Number of Service Calls Handled	AS 8200	8400	11000	9000
Number of Spay/Neuter Surgeries	2767	3000	3000	3500
Number of Mosquito Traps Set	1285	1300	1500	1500
Number of Larvicide Site Treatments	1550	1700	1700	1700
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:				
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	$35D/$40C	$35D/$40C	$37D/$43C	$37D/$43C

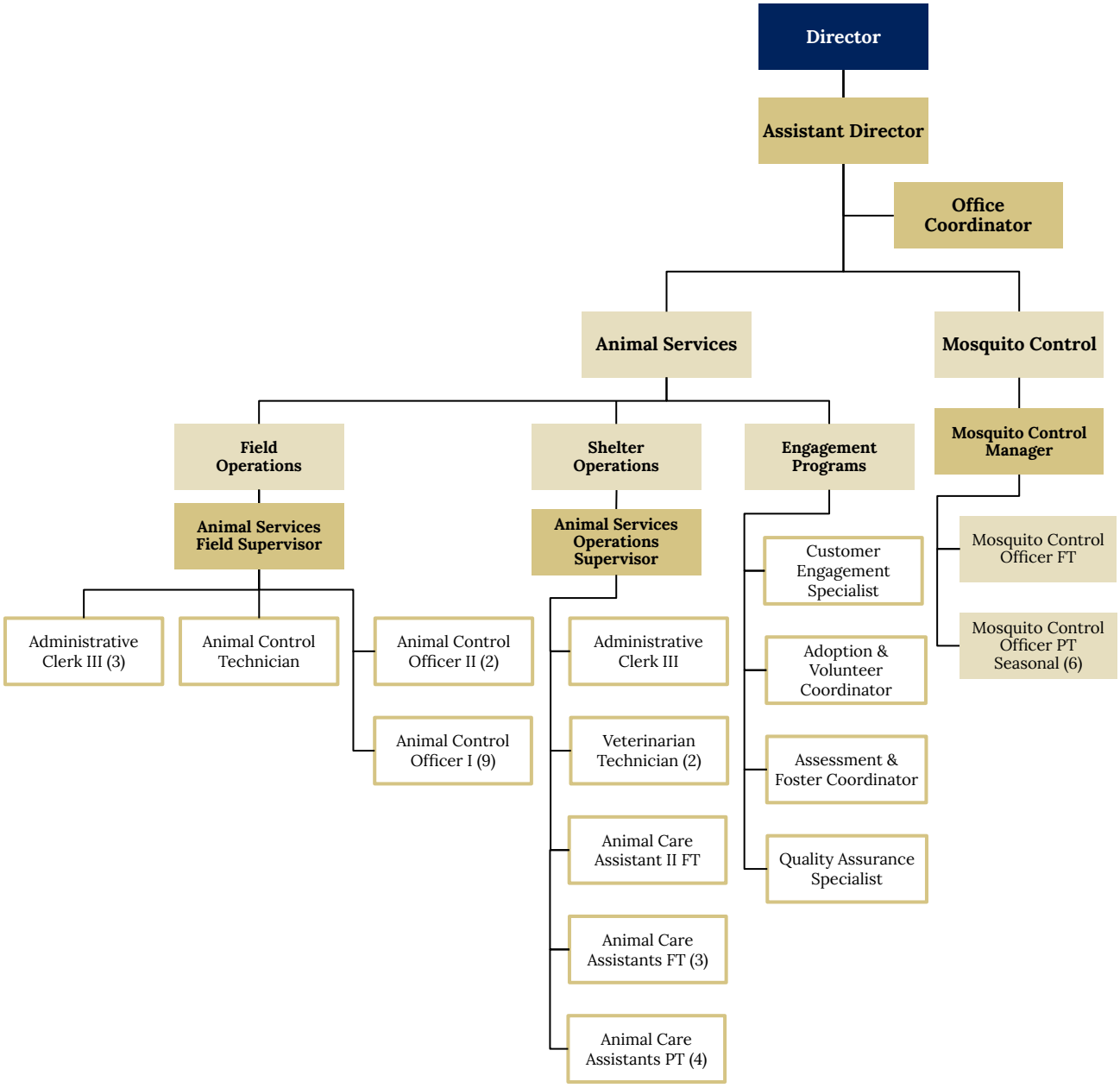
*VT (Vet Tech), AS (Animal Service), D (Dog), C (Cat)



Expenditure Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget
Health Tax Fund (270)				
Animal and Mosquito (300)				
Animal Services (300-12)				
Salaries & Benefits	$ 2,137,258	$ 2,070,172	$ 2,166,752	$ 2,308,112
Materials & Supplies	389,847	416,900	390,588	427,900
Education, Training & Travel	12,111	25,000	17,069	30,000
Utilities	98,100	109,000	106,886	109,000
Repairs & Maintenance	91,033	83,000	91,012	93,000
Contract Services	68,537	287,300	131,741	290,390
Internal Charges	237,777	280,363	281,278	298,040
Capital Outlay	7,968	10,000	6,789	10,000
Other Expenses	283	1,000	355	1,000
Total Animal Services (300-12)	**3,042,915**	**3,282,735**	**3,192,470**	**3,567,442**
Mosquito Control (300-13)				
Salaries & Benefits	213,223	240,623	231,604	256,166
Materials & Supplies	61,593	166,975	116,983	166,975
Education, Training & Travel	1,006	3,515	1,179	3,500
Repairs & Maintenance	10,054	23,000	17,825	23,000
Contract Services	2,651	3,000	3,381	3,840
Internal Charges	93,294	107,324	107,324	114,553
Capital Outlay	3,650	4,000	4,000	4,000
Total Mosquito Control (300-13)	**385,471**	**548,437**	**482,296**	**572,034**
Total Animal and Mosquito (300)	**3,428,385**	**3,831,172**	**3,674,766**	**4,139,476**
Total Health Tax Fund (270)	**$ 3,428,385**	**$ 3,831,172**	**$ 3,674,766**	**$ 4,139,476**

Department of Animal Services and Mosquito Control



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.

2026 Major Accomplishments

- In 2026 under the guidance of Chief Judge Ramona Emanuel, the First Judicial District Court judges presided over 37 jury trials in the first seven months with 36 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 2026 was 96 with approximately 17,760 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.

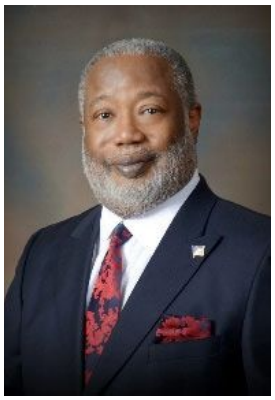
2027 Goals

- The major goal for 2027 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.

Expenditure Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget
General Fund (100)				
Criminal Justice (120)				
District Court (120-21)				
Salaries & Benefits	$ 1,639,368	$ 1,713,050	$ 1,494,249	$ 1,522,779
Materials & Supplies	91,905	127,700	141,553	137,700
Utilities	3,672	10,000	3,828	6,000
Contract Services	47,178	40,750	124,970	150,000
Internal Charges	58,956	76,435	76,435	80,298
Capital Outlay	15,949	35,000	29,447	30,000
Other Expenses	536,126	385,000	373,555	375,000
Grant Programs	437,299	425,000	429,560	593,000
Reimbursements	(375,000)	(275,000)	(275,000)	(275,000)
Total District Court (120-21)	**$ 2,455,453**	**$ 2,537,935**	**$ 2,398,597**	**$ 2,619,777**

Caddo Parish District Attorney



James E. Stewart, Sr.
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 Grandy 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.

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 12/31/2025)

- Revenues of $12,582,756
- Expenditures of $14,225,389

Workload

(Caseloads are 2025)

- Opened 6,990 new criminal cases with 7,523 defendants
- Opened 707 new traffic cases
- Opened 1,859 juvenile court cases
- Filed 1,214 child support cases & established child support of approximately $626,372 on behalf of dependent children

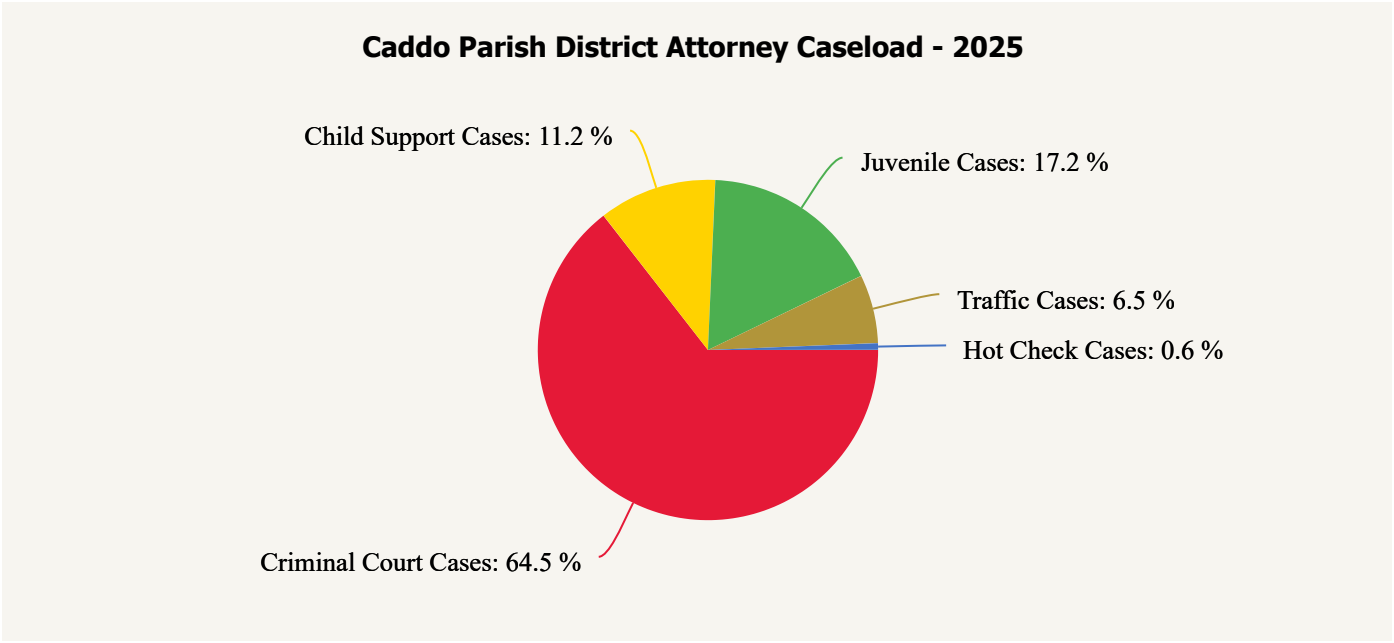
- Opened 69 new hot check cases & collected approximately $136,776 for merchants
- Collected approximately $52,510 in victim restitution through Pretrial Diversion

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.



Expenditure Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget
General Fund (100)				
Criminal Justice (120)				
District Attorney (120-23)				
Salaries & Benefits	$ 36,652	$ 266,851	$ 266,851	$ 41,182
Statutory Charges	7,560,000	7,938,000	7,938,000	8,334,900
Grant Programs	181,105	150,000	121,112	150,000
Total District Attorney (120-23)	**$ 7,777,757**	**$ 8,354,851**	**$ 8,325,963**	**$ 8,526,082**





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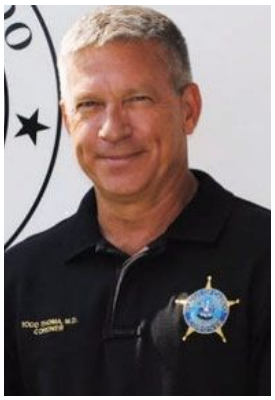
Caddo Parish Coroner's Office

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, one part-time Death Investigator: 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

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 (2021-2025) and current statistics through June 2026. These statistics continue to increase each year.

Workload Statistics	2021	2022	2023	2024	2025	Jan-June 2026
Death Certificates	2,736	2,460	2,248	2,345	2,362	1,165
OPC Petitioners	572	575	594	628	683	297
Autopsies Performed	263	210	249	170	222	84

Performance Measures	2021	2022	2023	2024	2025	Jan-June 2026
Death Investigations	4,225	3,727	3,453	3,562	4,090	1,768
Sanity Investigations	7,200	8,047	7,879	8,343	8,500	3,146
Forensic Investigations	73	71	61	29	54	42
Continued Tutorship	2	7	1	7	4	2
Total Investigations	**11,500**	**11,852**	**11,394**	**11,941**	**12,648**	**4,958**

Summary Changes

Caddo Parish Coroner's Office Operating Budget for 2027 is $1,714,785. 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 2027. The Coroner certifies that all expenses are necessary and/or unavoidable for the operation of the Caddo Parish Coroner's Office.

Expenditure Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget
General Fund (100)				
Criminal Justice (120)				
Coroner (120-25)				
Statutory Charges	$ 264,511	$ 308,000	$ 298,778	$ 327,187
Total Coroner (120-25)	**$ 264,511**	**$ 308,000**	**$ 298,778**	**$ 327,187**

Caddo Parish Registrar of Voters



Dale Sibley
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 2027 outside of the possibility of replacing some outdated and unsafe furniture.

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.

Expenditure Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget
General Fund (100)				
Elections (170)				
Registrar Of Voters (170-71)				
Salaries & Benefits	$ 537,607	$ 615,118	$ 641,079	$ 689,376
Materials & Supplies	57,882	159,500	87,836	154,500
Education, Training & Travel	11,367	21,000	14,456	21,000
Utilities	3,232	5,000	3,603	5,000
Repairs & Maintenance	-	1,500	12,482	1,500
Contract Services	13,317	19,500	19,066	19,500
Internal Charges	9,769	12,227	12,227	12,950
Capital Outlay	1,846	5,000	9,986	5,000
Other Expenses	16,828	22,000	21,659	26,000
Total Registrar Of Voters (170-71)	**$ 651,848**	**$ 860,845**	**$ 822,394**	**$ 934,826**

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 & Community Health (NCH) Agent, serving as a Flavors of Health Agent (FoH) and Caddo Parish Chair, an Expanded Food and Nutrition Education Program (EFNEP) Assistant NCH Agent, two EFNEP Nutrition Educators working with low-income families, one Assistant 4-H Youth Development Agent, and one 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, and a Nutrition & Community Health (NCH) Agent/ Regional Coordinator.. The Caddo Extension Office also reported 400 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 2025-26. The continued support of the Commission will help us provide the educational services needed and expected by the citizens of Caddo Parish.

2026 Major Accomplishments

Agriculture and Natural Resources

- Hosted three Pesticide Certification and Recertification Meetings with 80 licenses obtained.
- Fielded approximately 1,785 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.

LSU Extension Service

- 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.
- Served as host and co-manager for Northwest Region Pen of Three Show and Sale.
- 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, partnering 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 bi-yearly meetings.
- Hosted two major horticulture events; Sow, Grow & Sizzle: A Spring Squash and Okra Field Day and an Edible Flower Workshop.
- 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 42 newly certified Louisiana Master Gardeners in 2025 and 36 in 2026, expanding the parish's volunteer base to support school gardens, community beautification projects, and educational outreach. From January 2025 through July 2026, over 19,000 volunteer hours were logged for this group of newly certified Louisiana Master Gardeners.
- 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 213 boats of tomatoes (approximately 1,065 pounds) to the citizens of Caddo Parish.

Nutrition and Community Health

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

> The Expanded Food and Nutrition Education Program (EFNEP) has made great strides for the 2024-2025 school year.

- 200 adults and 1220 youth enrolled in 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. 90% of adults showed improvement in food resource management skills (spending food dollars efficiently). 90% of adults showed improvement in diet quality. 90% of youth improved their ability to choose food according to the Dietary Guidelines. Positive behavioral changes were also noted in physical activity, food safety, and food security.



- 2024-2025 EFNEP sites included 9 schools, 7 Head Start sites, 3 adult education and training sites, 10 community centers, 11 places of worship, 2 libraries.
- Policy, system, and environment (PSE) changes have been implemented, including providing Play Street equipment to local faith-based communities to utilize for family events and physical activity stencils were maintained at Creswell Elementary School to encourage physical activity for students.

> Flavors of Health (FoH)

- Cooking in Caddo: Two Cooking in Caddo youth cooking camps were held this year. In March 2026, youth explored England and in July 2026, youth celebrated America's 250th birthday. The third Cooking in Caddo was geared towards ages 5-8 and focused on encouraging youth to try new foods.
- 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".
- Wellness Wednesday Virtual Forum Series: The Wellness Wednesday Virtual Forum Series began in September 2021. During the 2025 year, 158 individuals participated. Forty-nine participants completed the follow up survey:
  - 100% of participants answered "agree" or "strongly agree" to the statement, "I learned something new as a result of this forum."
  - 100% 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.
- Healthy Communities projects have continued throughout Caddo Parish. These projects include Little Food Pantries, StoryWalk, physical activity stencils, food drives, and community gardens.

4-H Youth Development

4-H Club Program

During the 2025-2026 school year, Caddo Parish 4-H provided youth with a diverse range of hands-on educational experiences designed to develop critical thinking, creativity, teamwork, leadership, and problem-solving skills. Guided by recommendations from the parish advisory process, programming moved beyond a single thematic focus to offer lessons spanning engineering and design, spiders and ecosystems, gardening and plant science, hydrology and watersheds, wildlife, environmental stewardship, healthy living, and agriculture. Youth actively participated in learning through experiments, construction challenges, model building, and collaborative problem-solving activities. Lessons encouraged members to design, build, and test solutions while applying scientific concepts and developing real-world skills. Activities included constructing spider web models, engineering freestanding towers, creating watershed simulations, developing personal seed packets, and exploring environmental systems through

interactive demonstrations. These educational experiences fostered curiosity, innovation, and confidence while reinforcing the 4-H mission of positive youth development.

Caddo Parish 4-H served a total of 802 youth during the 2025-2026 program year and was supported by more than 100 adult volunteers who contributed to the delivery of quality educational programming. Educational opportunities were provided through school clubs, homeschool groups, project clubs, leadership programs, service-learning initiatives, and competitive events. School and community club programming reached youth throughout the Parish, including participants from AC Steere Elementary, Blanchard Elementary, Booker T. Washington High School, Broadmoor STEM Academy, Caddo Heights Elementary, Caddo Magnet High School, Calvary Baptist Academy, Captain Shreve High School, C.E. Byrd High School, Donnie Bickham Middle School, Eden Gardens Elementary Magnet, Forest Hill Elementary, Green Oaks High School, Heart to Heart Homeschool Group, Herndon Elementary and Middle School, J.S. Clark Academy, Keithville Elementary and Middle School, Loyola College Prep, Magnolia School of Excellence Upper, McKinney Byrd, Midway Elementary, Mooringsport Elementary, North Caddo Elementary and Middle School, North Highlands Elementary, North Caddo High School, Oak Park Elementary, Riverside Elementary, Shreve Island Elementary, St. Joseph Catholic School, Summer Grove Elementary, Turner Elementary and Middle School, Westwood Elementary, Word of God Academy, and Youree Drive Middle School.

Service-Learning

Service-learning remained a cornerstone of the Caddo Parish 4-H program, providing youth with opportunities to develop citizenship, leadership, and a commitment to community involvement. Through partnerships with local organizations, members participated in projects addressing food insecurity, veteran support, environmental conservation, and community beautification.

- Junior Leaders volunteered with the Food Bank of Northwest Louisiana, assisting with activities that supported local families facing food insecurity.
- Members collected essential items for Woody's Home for Veterans, demonstrating compassion and service to those who have served the nation.



- Environmental stewardship was further promoted through the Field and Forest Project Club. Club members constructed 18 wood duck nesting boxes through a partnership with Delta Waterfowl and the American Legion. These structures will be installed around Cross Lake to enhance wildlife habitat and support conservation efforts.

Volunteer Development and Leadership Development

The success and growth of Caddo Parish 4-H continued to be supported by a dedicated network of volunteers who contributed their time, expertise, and mentorship.

- 48 adult volunteers served as club leaders, judges, camp chaperones, and Shooting Sports coaches.
- Collectively, volunteers contributed approximately 975 hours of service valued at $28,411.50.
- Volunteer development efforts included annual leader training attended by 24 adult volunteers, as well as orientation and training for new volunteers supporting parish programs.
- Four new Shooting Sports coaches were recruited, trained, and integrated into the program to support increasing youth enrollment and participation.

Livestock

The Caddo Parish 4-H Livestock Program provided youth with opportunities to develop responsibility, work ethic, sportsmanship, decision-making skills, and technical knowledge through animal projects and competitive events. Members participated in livestock club meetings, educational clinics, field experiences, and project-based learning opportunities designed to strengthen their understanding of animal agriculture and management practices.



- 46 Livestock exhibitors represented Caddo Parish at parish, district, state, and national competitions.
- Six exhibitors participated in the LSU State Livestock Show and earned a combined total of twelve Grand and Reserve Champion titles
- One youth served as a state Livestock Ambassador

Outdoor Skills: Shooting Sports

The Caddo Parish 4-H Shooting Sports Program experienced significant growth and revitalization during the 2025-2026 program year. Through strong volunteer involvement, community partnerships, and strategic recruitment efforts, program enrollment expanded.

- 84 youth participants supported
- 10 certified volunteer coaches.
- A Shooting Sports "Try It Out" event hosted at Red River Range introduced families to available disciplines and resulted in the recruitment of 43 new participants.
- Participants received instruction in archery, air rifle, and .22 rifle disciplines with a strong emphasis on safety, responsibility, sportsmanship, discipline, and personal growth. Competitive success continued throughout the season.
- 44 Caddo Parish youth participated in the Northern Regional Shooting Sports Competition.
  - 11 earned regional placings.
  - Nine advanced to the State Shooting Sports Competition.
  - One youth represented Louisiana as a State Shooting Sports Ambassador.
- Families consistently identified increased confidence, responsibility, sportsmanship, friendship development, and enjoyment as major benefits experienced by participants. These results reflect the program's effectiveness in promoting life skill development alongside technical proficiency.
  - 89% of surveyed parents reported observing personal growth in their child through Shooting Sports participation.
  - 83% indicated a high likelihood of recommending the program to others.

State Opportunities

Caddo Parish youth participated in numerous state-level educational experiences that strengthened leadership, communication, technical knowledge, and career readiness skills.

- Six youth attended Northwest Challenge Camp, as well as one adult volunteer.
- 21 Youth attended 4-H Camp Grant Walker, as well as one Junior Counselor and three adult volunteers.
- Two youth attended Louisiana Outdoor Science and Technology (LOST) Camp

- Six youth attended 4-H University
- At 4-H University, we had youth compete in Livestock Judging, Sports Broadcasting, Public Speaking, and Photography. Our Livestock Judging participant placed 9th at state, and our Sports Broadcasting Team placed 5th.

Parish-Wide Advisory

As a result of the 2025 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. This grant will end in early 2026.

The Caddo Extension Office staff held their annual parish-wide advisory meeting on March 19, 2026. 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:

- 4-H Youth Development:
  - 2026-2027 lesson focus on horticulture/gardening
  - Hosting additional youth workshops throughout the year
- Nutrition and Community Health:
  - The major health challenge that was identified for Caddo Parish residents was obesity
  - Participants would like to see additional programming around healthy eating on a budget
- Agriculture and Natural Resources:
  - Participants would like to see programming around family gardens and insect control
  - Additional horticulture focus areas included specific fruit and vegetable classes

2027 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.
- Flavors of Health: Continue to provide workshops and other learning opportunities available to all residents geared towards cooking, meal preparation, and food dollar management (how to stretch your food dollars).

> 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.



Expenditure Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget
General Fund (100)				
LSU Extension Service (611)				
Salaries & Benefits	$ 69,300	$ 69,300	$ 69,300	$ 69,300
Materials & Supplies	4,508	5,500	5,023	5,500
Repairs & Maintenance	2,731	3,500	2,994	3,500
Capital Outlay	160	500	421	500
Total LSU Extension Service (611)	**$ 76,699**	**$ 78,800**	**$ 77,738**	**$ 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.



Judge Justin H. Courtney
Division A



Judge Natalie R. Howell
Division B



Chief Judge Ree Casey-Jones
Division C

2026 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 trainings and education to better engage with the youth and their families.

2027 Goals

- CPJCCPJC 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.

- 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.

Caddo Parish Juvenile Court

- 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.

- 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 establish a new unsecure shelter for youth status offenders, similar to what Johnny Gray Jones offered.
- CPJC received Grants from The Community Foundation of North Louisiana and The Louisiana Legislature, to assist with the Specialty Courts. The Louisiana Legislative Grant was obtained through Senator Sam Jenkins Office. This Grant will be used to Combat Human Trafficking in North-West Louisiana, through education and training. The Community Foundation Grant will also be utilized for education and training across all of our Specialty Courts.

Performance Measures

	2025 Actual	2026 Goal	2026 Estimated	2027 Goal
Inputs:				
Number of Cases Filed with the Court	2,676	3,500	3,500	3,500
Outputs:				
Number of Juveniles Sent to Detention	420	403	400	400
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	1,503	1,500	1,500	1,500

Expenditure Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget
Juvenile Justice Fund (260)				
Juvenile Court (121)				
Salaries & Benefits	$ 904,017	$ 942,000	$ 849,929	$ 1,058,262
Materials & Supplies	25,203	28,000	22,474	28,000
Education, Training & Travel	8,506	15,000	10,886	15,000
Contract Services	32,927	108,000	85,374	123,000
Internal Charges	30,077	37,121	37,121	38,977
Other Expenses	2,138	2,000	1,885	2,000
Reimbursements	(156,400)	(140,000)	(140,000)	(140,000)
Total Juvenile Court (121)	**$ 846,468**	**$ 992,121**	**$ 867,669**	**$ 1,125,239**

Biomedical Research Foundation Of North Louisiana

Mission Statement

Diversify and grow our region's economy.

Biomedical Research Foundation (BRF) exists to build a stronger, more prosperous future for Caddo Parish and Northwest Louisiana.

Our vision is to serve as a catalyst for economic opportunity—bringing new businesses and investment to our community, helping local entrepreneurs build successful companies, supporting world-class research, and preparing our residents for the jobs of tomorrow.

Our economic development strategy is straightforward:

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

But the impact goes far beyond those three words. Every company we help launch, recruit, or retain will mean new jobs, new investment, stronger neighborhoods, a broader tax base, and greater opportunity for the people who call Caddo Parish home.

Our Unique Value

BRF brings together something few economic development organizations can match: research, entrepreneurship, business recruitment, workforce development, technology, defense innovation, real estate, and deep community partnerships under one organization.

We combine experienced professionals, specialized expertise, relationships with business and government leaders, and a willingness to take on complex challenges. When an opportunity emerges, BRF has the people, partnerships, facilities, and resources to move quickly from idea to action—and from action to results.

That mission began 40 years ago.

History

In the 1980s, civic and government leaders in Shreveport and Bossier City recognized that Northwest Louisiana needed to build an economy capable of competing for generations to come. They understood that our region could not rely solely on the industries of the past. We needed to create new opportunities in science, technology, entrepreneurship, advanced manufacturing, and other high-growth industries.

Biomedical Research Foundation Of North Louisiana

Their vision led to the creation of the Biomedical Research Foundation of Northwest Louisiana (BRF) in 1986 as an independent, nonprofit 501(c)(3) economic development organization.

Four decades later, that vision continues to shape our work.

Today, BRF is governed by a diverse volunteer board of directors and employs 63 people. Expenses supported by the tax millage will represent approximately 15% of total operating expenses in 2027. That means the public investment provides an important foundation enabling BRF to leverage additional private, federal, state, and institutional resources to multiply its impact.

BRF's work touches every dimension of economic growth—from the laboratory to the classroom, from the startup to the factory floor, and from recruiting a company to Caddo Parish to helping an existing company grow here.

The following programs represent the ways BRF is helping to build Caddo Parish's next economy.

- Center for Molecular Imaging and Therapy
- lnterTech Park
- Entrepreneurial Accelerator Program
- Digital Media Institute
- EdVentures STEM programs
- Shreveport Next
- Collaboration Link
- Omicron Technology Solutions



This map shows the future vision for InterTech Park in Shreveport.

2025-2026 Major Accomplishments

Center for Molecular Imaging and Therapy

Putting Caddo Parish at the forefront of the next generation of medicine.

The Center for Molecular Imaging and Therapy (CMIT) is one of BRF's most distinctive assets—and one of the clearest examples of how an investment made decades ago can create opportunities for the future.

Established in 1995 as BRF's Positron Emission Tomography (PET) Imaging Center, CMIT was the first PET imaging center in Louisiana and remains one of the few non-academic comprehensive PET centers in the nation. To date, CMIT has provided over $440,000,000 in free care to patients in the region.

Today, CMIT provides patients with access to advanced molecular imaging while giving researchers and companies something even more valuable: the ability to develop, manufacture, test, and advance new radiopharmaceuticals from discovery to clinical use. Our combined radiopharmaceutical manufacturing, clinical imaging, and research in facility is one of only a few in the USA.

This work positions Caddo Parish at the forefront of a rapidly expanding field that is transforming how Cancer, Alzheimer's, Parkinson's, and other diseases are diagnosed and treated, attracting international attention.

In 2023, CMIT completed a five-year, $19.5 million initiative designed to strengthen research, expand healthcare access, advance drug discovery, and accelerate scientific collaboration. The initiative consolidated CMIT's operations into a single state-of-the-art facility at the heart of InterTech Park, upgraded equipment, expanded research capabilities, and created the foundation for future economic growth.

Major Accomplishments

- Announced a strategic collaboration with Starget Pharma Inc., a U.S. clinical-stage radiopharmaceutical company, to accelerate the development of new radioligand therapies using Starget's proprietary AI-driven platform and CMIT's preclinical and early-phase clinical capabilities.
- Successfully completed process validation, received FDA approval, and began manufacturing Neuraceq, an F-18 radiopharmaceutical used to assist in the diagnosis of Alzheimer's disease.
- Received a pharmacy license to operate a nuclear pharmacy at CMIT.
- Successfully filed CMIT's first Drug Master File with the FDA, an important milestone demonstrating the center's growing role in pharmaceutical development and manufacturing.

- Presented scientific research at nationally recognized meetings, including the Society of Nuclear Medicine and Molecular Imaging and the American Association of Physicists in Medicine.
- Expanded operations by:
  - Distributing novel PET radiopharmaceuticals to other centers.
  - Participating in clinical trials involving oncology and neurological diseases, including Parkinson's disease and multiple sclerosis.
  - Establishing collaborations with institutions including the University of Louisiana Lafayette and University of Louisiana Monroe, and LSU Health Sciences Center Shreveport.
- Performed 1,650 patient scans and manufactured and distributed 10,000 radiopharmaceutical doses.
- Provided approximately $1 million in free or substantially discounted care to uninsured and underinsured patients.

This is economic development with a human impact: attracting science, creating high-skilled jobs, advancing medicine, and helping people in our community access lifesaving technology.

InterTech Science Park

Turning opportunity into investment.

InterTech Park represents one of the most visible examples of BRF's long-term commitment to transforming Caddo Parish.

What was once nearly 100 acres of blighted, contaminated, and underutilized property is becoming a growing center for science, technology, advanced manufacturing, entrepreneurship, and national security.

Located around Kings Highway and Mansfield Road with convenient access to I-20 and I-49, InterTech Park is designed to attract the companies and industries that can create the high-paying jobs of the future. InterTech Park encompasses a large portion of the King's Highway Medical and Technology Corridor.

The cornerstone is InterTech 1, a 60,000-square-foot facility providing specialized laboratory, commercial, educational, and manufacturing space for startups and established companies. Its infrastructure was designed specifically to help high-growth companies launch, scale, and succeed in Caddo Parish.

Adjacent to InterTech 1 is a 30,000-square-foot cGMP-certified research and manufacturing facility. In 2025, BRF successfully attracted a company from the Boston area to the facility—an

investment expected to bring more than 60 high-paying jobs to the community as the company grows over the next five years.

InterTech Park is also home to the 180,000-square-foot Virginia K. Shehee Biomedical Research Institute, which provides secure, advanced research space for LSU Health Shreveport researchers. Its 56 laboratories support research into diseases and conditions including cancer, diabetes, heart disease, addiction, genomics, mental health, nutrition, and eye disorders.

That research generates more than $15 million annually in research grants for our community.

Today, BRF owns and operates 13 properties within InterTech Park, which are home to 22 tenants representing industries ranging from pharmaceutical research and manufacturing to information technology, digital media, venture capital support, environmental research, and defense contracting.

Major Accomplishments

- Recruited Akston Bio from Beverly, Massachusetts, to InterTech Park. The company significantly upgraded its facility at 2001 Kings Highway to manufacture innovative veterinary pharmaceuticals, with assistance from the Caddo Industrial Development Board.
- Improved portions of the Virginia K. Shehee Biomedical Research Institute to support LSU School of Medicine research.
- Partnered with the City to co-fund additional environmental cleanup activities on compromised properties.
- Participated with NLCOG and surrounding municipalities in developing infrastructure standards and guidelines.
- Upgraded InterTech 1's classified and contractor spaces to support meetings between the Department of Defense and defense contractors.
- Made improvements throughout InterTech Park to encourage the growth of emerging biotechnology companies.
- Began daily litter patrol and cleanup efforts throughout InterTech Park and surrounding areas.
- Acquired additional blighted property along Kings Highway and Texas Avenue and improved properties along Texas Avenue.

InterTech Park is proof that economic development is not just about recruiting companies. It is about transforming places, creating opportunity, improving neighborhoods, and building an environment where investment can take root.

Entrepreneurial Accelerator Program

Helping local ideas become successful local companies.

Since 2014, the Entrepreneurial Accelerator Program (EAP) has helped turn Northwest Louisiana's entrepreneurial energy into real businesses, real investment, and real jobs.

EAP gives entrepreneurs access to the tools they need to succeed, including mentoring, business planning, financial modeling, due diligence, access to capital, education, and connections to business resources.

The results demonstrate the power of investing in entrepreneurs.

EAP results since 2014:

- 2,292 business ideas vetted
- 228 ideas funded through investors, grants, or banks
- 217 companies receiving EAP business services
- 655 new jobs created
- $571 million in estimated investment generated
- 272 companies nominated for New Louisiana Angel Fund due diligence
- 36 companies approved for investment
- 652 entrepreneurs connected with Launch Network resource partners

These are not simply program statistics. They represent people taking a chance on an idea, businesses hiring their first employees, investors putting capital to work, and families gaining new opportunities.

Major Accomplishments

- Screened 384 business ideas, including ideas from 133 women-owned businesses and 205 minority-owned businesses, and conducted 78 educational programs.
- Introduced 12 companies to the New Louisiana Angel Fund, which approved seven investments totaling $2.9 million in new capital.
- Helped create 69 jobs, representing approximately $3.8 million in annual payroll, while portfolio companies generated more than $41.6 million in seed capital, bank loans, and research grants.

- Conducted university business-model pitch competitions at Northwestern State University, University of Louisiana Monroe, LSU Shreveport, Grambling State University, Louisiana Tech University, and Centenary College, reaching 256 students.
- Coached 15 students from three Caddo Parish schools through Junior Achievement's Trust Your Crazy Idea Challenge. EAP mentored the regional winner through the state competition, where she received $15,000 in scholarships and support for her high school.
- Mentored more than 100 girls from six Caddo Parish schools through the Junior Achievement B.O.L.D. Summit for Girls.
- Referred 56 entrepreneurs to Launch Network resource partners.
- Supported Small Business Consulting Corporation and the Air Force Global Strike Command Innovation Bridge, whose showcase selectees secured $36 million in SBIR grants in 2025-26, generating 326 technology-based jobs in Northwest Louisiana.
- Continued providing entrepreneurial education through a $1.3 million federal EDA Build-to-Scale grant, expanding opportunities for entrepreneurs throughout North Louisiana, including underserved and rural communities.
- Received a $50,000 LWCC Foundation grant to provide free "How to Fund Your Business" workshops across North Louisiana, reaching more than 100 participants.
- Received a $300,000 LED grant to provide entrepreneurs with financial, accounting, and legal technical assistance.
- Awarded $150,000 over two years through Louisiana's Future Use of Energy in Louisiana (FUEL) initiative to support research, early-stage energy companies, and workforce development.
- Continued hosting 1 Million Cups, bringing 25-50 entrepreneurs together each month to share ideas, solve problems, and build relationships.
- Collaborated with Visit Shreveport-Bossier to launch the $100,000 Tourism Challenge, awarding six businesses funding to develop ideas designed to improve the visitor experience and quality of life for residents of Caddo and Bossier parishes.

Digital Media Institute

Preparing people for the jobs of a digital economy.

Established in 2014, the Digital Media Institute (DMI) was created to prepare students for careers in digital animation, visual effects, gaming, programming, web and mobile development, graphic design, marketing, and other technology-driven fields.

As technology and online education have rapidly evolved, DMI has adapted its programs and, after its remaining students complete their degrees in 2026, will discontinue operations.

Major Accomplishments

- 166 students graduated from DMI's Digital Animation & VFX, Game Development, and Digital Marketing & Design programs, with five additional students expected to graduate in August 2026.
- Students received more than $1 million in financial assistance from local donors, federal Pell and GI Bill grants, and direct loans.
- 73% of DMI graduates have been placed in jobs since the institute's inception.

DMI's legacy will continue through the students who gained skills, credentials, careers, and opportunities because this community chose to invest in the future of its workforce.

EdVentures - STEM Programs

Inspiring the scientists, engineers, and innovators of tomorrow.

Caddo Parish's future depends on the talent we develop today.

EdVentures supports STEM education and technology-based workforce development through five programs serving students throughout Northwest Louisiana.

Among these programs are 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 includes BioStart senior research internships, College Navigator, and FIRST Robotics.

SMART is a partnership among BRF, LSU Health Shreveport, and the Caddo, Bossier, and DeSoto Parish school boards. BTA is a partnership among BRF, LSU Health Shreveport, and Southwood High School.

Major Accomplishments

- Six BTA BioStart students competed at regional and state science fairs.
- One BioStart intern received an award from the American Chemical Society.
- Five SMART students placed in the Louisiana Region 1 Science and Engineering Fair, with two advancing to the state competition.
- Four SMART students competed at the International Science and Engineering Fair in Phoenix, Arizona.

- Two SMART participants received scholarship awards from the regional science and engineering fair.

Every student who discovers a passion for science, technology, engineering, or mathematics is a potential future researcher, entrepreneur, engineer, physician, or business leader. Investing in those students is investing in Caddo Parish's future.

Shreveport Next

Taking Caddo Parish to the world—and bringing opportunity home.

Economic development does not happen by waiting for companies to discover us.

Shreveport Next goes looking for them.

Launched in September 2020, Shreveport Next is BRF's proactive business recruitment initiative focused on attracting innovation-driven companies to establish or expand operations in the Shreveport-Bossier region.

The program tells our story to companies across the country and around the world: Caddo Parish offers strategic logistics, a talented workforce, access to capital, research capabilities, quality infrastructure, and an opportunity to grow.

BRF's approach goes beyond traditional incentives. We build relationships with corporate executives and site-selection professionals, travel to major markets and trade shows, and meet directly with the people making investment decisions.

Since its launch, Shreveport Next has engaged more than 500 company executives and built a project pipeline representing billions of dollars in potential capital investment.

Major Accomplishments

- Met with 130 companies interested in expanding to or relocating within Northwest Louisiana.
- Traveled to more than 10 domestic and international trade shows to meet prospective companies.
- Hosted site visits for more than six companies considering relocation or expansion in the Shreveport area.
- Met regularly with state and local partners, including Louisiana Economic Development and the Port, to align recruitment strategies and opportunities.
- Recruited two new companies to the region, contributing more than 80 jobs and millions of dollars in local capital investment.

The goal is simple: bring investment, jobs, talent, and opportunity to Caddo Parish—and make sure companies around the world know that this is a place where they can succeed.

Collaboration Link

Building Caddo Parish's role in America's national security mission.

Caddo Parish is home to something few communities can claim: a major national security asset in Barksdale Air Force Base.

Collaboration Link helps connect Barksdale, the U.S. Department of Defense, industry, universities, entrepreneurs, and government agencies to develop technologies and businesses that strengthen our nation while creating economic opportunity at home.

Its work supports Air Force Global Strike Command, U.S. Strategic Command, and other government agencies by helping move innovative ideas from government challenges to commercial solutions.

Major Accomplishments

- Hired a full-time Executive Director to lead Collaboration Link projects and initiatives.
- Co-hosted the annual Nuclear Triad Symposium with LSU Shreveport, followed by a classified session at InterTech 1 that brought together national speakers, industry leaders, and defense stakeholders.
- Provided engineering and operational support to U.S. Strategic Command's NC3 Enterprise Center through a subcontract to Radiance Technologies.
- Supported Air Force Global Strike Command's prototyping and experimentation efforts to expand non-traditional contracting opportunities and strengthen the defense industrial base around Barksdale.
- Partnered with "The Boot," a state-funded initiative focused on retaining and recruiting veterans and their spouses to North Louisiana.
- Supported the Military Affairs Council, Committee of 100, and Barksdale Forward on projects designed to strengthen Barksdale Air Force Base and the surrounding community, including exploration of a joint shooting range.

When Caddo Parish helps solve America's toughest national security challenges, we are not only serving our country—we are creating an environment where defense companies, technology firms, engineers, researchers, and skilled workers can build their futures here.

Omnicron Technology Solutions

Growing technology companies—and bringing technology jobs home.

BRF's economic development strategy is built around START, RECRUIT, and RETAIN.

Omicron Technology Solutions demonstrates what can happen when those three strategies work together.

BRF's Shreveport Next and Entrepreneurial Accelerator Program helped recruit Omicron to Shreveport from Chicago in 2021. Today, Omicron develops software-as-a-service products serving education, public transportation, identity management, visitor management, and other government markets.

Omicron does **not** receive funding from the BRF property tax millage.

Major Accomplishments

- Received a grant to provide education software to DeSoto Parish Schools.
- Won the Savannah-Chatham County School District student ID contract, providing student identification cards throughout the district.
- Won a major application-processing contract with the Orange County Transportation Authority.
- Continued investing in research and development to improve proprietary software platforms.
- Worked with local businesses and community partners to identify additional technology and economic development opportunities.
- Expanded relationships with existing customers by providing additional products and services.
- Extended and renewed multiple contracts, strengthening long-term partnerships.
- Continued using Louisiana-based vendors and service providers whenever possible.
- Continued pursuing opportunities in education, government technology, and public transportation markets throughout the United States.

Omicron represents the kind of company Caddo Parish should continue to attract and grow: innovative, technology-driven, nationally competitive, and capable of creating high-value jobs right here at home.

2027 Goals

Center for Molecular Imaging and Therapy (CMIT)

CMIT will continue positioning Caddo Parish as a destination for the discovery, development, manufacturing, and clinical advancement of next-generation radiopharmaceuticals.

- Continue and expand the collaboration with Starget Pharma to include cGMP manufacturing of novel radiopharmaceuticals for early-phase clinical trials.
- Recruit and retain the scientific and technical talent needed to expand CMIT's capabilities.
- Expand research laboratories for radiochemistry and in vivo and in vitro evaluation of novel radiopharmaceuticals.
- Add new radiopharmaceuticals for clinical and preclinical use.
- Recruit additional preclinical and clinical research projects from academic and industry partners.

InterTech Science Park

BRF will continue transforming InterTech Park into one of Caddo Parish's most important centers for science, technology, advanced manufacturing, and national security.

- Continue infrastructure development around 2120 Kings Highway to improve the appearance, accessibility, amenities, and overall experience of the park.
- Recruit additional Department of Defense contractors to Northwest Louisiana in support of Barksdale Air Force Base.
- Pursue new developments specifically designed to support defense contractors and the national security mission.
- Finalize plans for a substantial expansion of CMIT to establish the center as a magnet for advanced molecule discovery and manufacturing.
- Complete designs and plans for new facilities capable of attracting biopharmaceutical manufacturing companies.
- Engage community stakeholders to communicate the InterTech vision, respond to community needs, and identify opportunities to improve other high-visibility areas throughout Shreveport and Caddo Parish.

Entrepreneurial Accelerator Program (EAP)

BRF will continue building an entrepreneurial ecosystem where a great idea can become a great company—regardless of where that idea begins.

- Screen at least 150 new business ideas.
- Expand Launch Network as an online resource connecting entrepreneurs with partners, capital, and financial and business expertise.
- Conduct four entrepreneurial training events.
- Conduct six university business-model pitch competitions to strengthen entrepreneurship and technology commercialization.

Digital Media Institute (DMI)

DMI will discontinue operations after all remaining students complete their degree programs in 2026. The decision reflects fundamental changes in the digital media and online education marketplace and allows BRF to focus resources on programs with greater opportunities for long-term impact.

EdVentures STEM Programs

- Seek opportunities to diversify and expand partnerships, programs such as the Bobbie Cates Hicks SMART internship, and opportunities for K-12 and higher education students throughout North Louisiana.

The objective is to ensure that the next generation of scientists, engineers, innovators, and technology leaders has a reason to build their future in Caddo Parish.

Shreveport Next

BRF will aggressively pursue new investment and new jobs for Caddo Parish.

- Meet with at least 150 corporate executives whose companies could locate or expand facilities in Shreveport and Caddo Parish.
- Announce five projects relocating to or expanding in Shreveport or Caddo Parish.
- Present Caddo Parish as a potential location to at least 1,000 companies nationwide.
- Host at least eight companies interested in relocating or expanding in Shreveport.
- Visit key markets including Boston, Chicago, California, New York, Florida, Australia/Japan, Washington, D.C., and Texas.

Biomedical Research Foundation Of North Louisiana

Every conversation is an opportunity to tell Caddo Parish's story. Every site visit is an opportunity to win an investment. Every project has the potential to create jobs and strengthen our economy.

Collaboration Link

BRF will build on Caddo Parish's unique position at the intersection of national security, technology, research, and entrepreneurship.

- Pursue and win non-traditional contracts that strengthen the innovation ecosystem supporting U.S. Strategic Command and Air Force Global Strike Command at Barksdale Air Force Base.
- Establish programs that increase collaboration and provide subject-matter expertise to businesses and universities supporting the Department of Defense and other government agencies.
- Develop processes to move government technologies toward commercialization in support of long-range strike and deterrence missions.
- Expand the U.S. Strategic Command prototyping and experimentation node at InterTech 1 with capabilities for classified meetings, workshops, and demonstrations.
- Work with defense companies to establish corporate offices and move manufacturing, research, and development jobs to Northwest Louisiana.
- Build capabilities to support greater use of Other Transaction Authority opportunities.

Omicron Technology Solutions

Omicron will continue building a nationally competitive technology company in Caddo Parish.

- Expand Omicron's presence in the K-12 education market through student ID, visitor management, and education software solutions.
- Pursue new contracts and renew existing partnerships in public transportation, government technology, and education.
- Continue enhancing proprietary software platforms through new features, stronger security, and emerging technologies.
- Expand existing customer relationships by identifying opportunities for additional software and managed services.
- Increase employment opportunities as the company grows, particularly in customer support, software development, and implementation.

- Strengthen partnerships with local businesses and organizations to support economic development throughout the Shreveport-Bossier region.

A Stronger Caddo Parish Starts With a Stronger Economy

Economic development can sometimes sound like a collection of numbers—jobs, investments, companies, grants, buildings, and projects.

But behind every number is a person.

A new job is a family with greater financial security.A new company is an opportunity for a young person to build a career at home.A research grant can lead to a discovery that changes a life.A startup can become tomorrow's major employer.A cleaned-up property can become a new neighborhood asset.A new investment can strengthen the tax base and help support the services our community depends upon.

That is why BRF's work matters to the residents of Caddo Parish.

For nearly 40 years, BRF has worked to make this community more competitive, more innovative, and more prepared for the future. The work is not finished and the opportunity before us has never been greater.

Caddo Parish has extraordinary assets: Barksdale Air Force Base, LSU Health Shreveport, our universities and schools, our entrepreneurs, our workforce, our transportation infrastructure, our research capabilities, and a community willing to invest in its future.

BRF's job is to connect those assets, amplify their impact, and turn opportunity into results.

The next great company can be recruited here.The next breakthrough can be discovered here.The next generation of entrepreneurs can be developed here.The next high-paying job can be created here.

And the next chapter of Caddo Parish's economic story can be written here.

BRF is committed to helping write it.

Biomedical Research Foundation Of North Louisiana

Expenditure Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget
Biomedical Fund (280)				
Biomedical Research Center (319)				
Salaries & Benefits	$ 114,184	$ 115,340	$ 119,560	$ 121,950
Contract Services	3,455,516	3,654,000	3,655,154	3,764,200
Statutory Charges	631	1,500	914	1,500
Internal Charges	11,972	13,476	13,476	13,864
Other Expenses	6,121	13,000	8,894	13,000
Total Biomedical Research Center (319)	**$ 3,588,424**	**$ 3,797,316**	**$ 3,797,998**	**$ 3,914,514**

Head Start Preschool/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.

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 Preschool/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	5.86	MLK Community
Arc Caddo-Bossier		20*		2	5.88	Highland Community
Balistine W. Hopkins	296		17		5.15	Caddo Heights, Mooretown, Queensborough, Ingleside, Cedar Grove
Brown E. Moore	191		11		4.81	Cedar Grove
Eddie Jones	86		5		5.30	Allendale, Lakeside
Hersey D. Wilson	86		5		5.23	Caddo Heights, Cedar Grove
Johnnie L. Cochran	124		7		4.78	Caddo Heights, Cedar Grove
Lake Bethlehem	86		5		5.14	MLK Community
Mt. Bethel	51		3		5.06	Keithville Community
Roy "Hoppy" Hopkins	51		3		5.22	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 designated service and/or recruitment area in Caddo Parish. Recruitment activities are conducted throughout the year to ensure that eligible children and families are continuously informed about Head Start and Early Head Start services. Ongoing recruitment efforts include community outreach, partnerships with local agencies, participation in community events, distribution of recruitment materials, and referrals from community organizations.

Enrollment applications are accepted year-round and are screened by the ERSEA Content Area at the Head Start Recruitment Center. Head Start Recruiters obtain applicant information from the ChildPlus Data System and Parents coming in the office. Enrollment opportunities are based on the Report Enrollment Priority Listing #2025. ChildPlus assigns points according to the agency's approved selection criteria and identifies applicants with the highest priority for enrollment.

Points are awarded based on information provided by families during the application and interview process. Head Start Recruiters review applications and select children according to the established selection criteria and available vacancies. Families are notified by letter regarding their child's acceptance into the program or placement on the waiting list.

A waiting list is maintained for children who are not immediately enrolled in the Head Start Program. Families of eligible children who cannot be immediately served are provided with information and referrals to community childcare providers, including those within the Caddo Smart Start Network.

At least 10% of enrollment slots will be made available for children with disabilities. Referrals from Caddo Parish Pupil Appraisal Services will support efforts to meet this requirement. Up to 10% of enrolled children may be from families whose income exceeds federal poverty guidelines, in accordance with Head Start regulations. Children referred to through Child Protective Services pursuant to a court order will be enrolled as expeditiously as possible.

Procedures for Filing Vacancies

Vacancies will be filled within 30 days of a child's withdrawal date. Children with disabilities may fill slots on an ongoing basis throughout the school year. If a vacancy occurs within the last sixty calendar days of the school year and the disability enrollment requirement has not been met, recruitment and enrollment efforts will continue until the required percentage has been achieved.

Vacancies will be filled according to the following priorities:

1. Children with disabilities (to meet the 10% requirement for enrollment)
2. Eligible children who are homeless, in foster care, or receiving public assistance
3. Children currently enrolled who have relocated from one service area to another
4. Children transitioning from Early Head Start
5. Children with the greatest need based on points calculated through the selection criteria.

Appropriate family support services will be provided when excessive absences occur, including but not limited to telephone calls, home visits, parent conferences, transportation assistance, and referrals to community resources. When chronic absenteeism cannot be resolved and interferes with the child's ability to benefit from the program, and all reasonable efforts have been made through a coordinated team approach to maintain enrollment, the child may be withdrawn after notification to the parent or guardian. The resulting vacancy will be filled according to the procedures outlined above.

Selection Criteria for Pregnant Women

Selection priority shall be given to pregnant women who meet one or more of the following criteria:

1. Teen mothers
2. Mothers without a high school diploma or equivalent
3. Unemployed mothers

4. Single-parent households
5. Medical risk factors
6. Health or mental health risk factors

For purposes of determining enrollment within the Early Head Start program, the pregnant woman is considered the enrolled participant. The pregnant woman may fill an enrollment slot and be counted toward funded enrollment. Following the birth of the child, the infant will be enrolled in the slot held by the mother at six weeks of age.

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. To address transportation needs across the program, Head Start currently operates five school buses that provide services to centers with the highest demand for transportation assistance.

Transportation is provided five days per week to and from designated 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 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

Key Management Personnel

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

- President/Chief Executive Officer (CEO)
- Head Start Program Director
- Finance Director
- Accounting Supervisor/Equal Opportunity Officer

This management team provides leadership and direction for the administration and operation of the Caddo HSP/EHS programs. The team is responsible for ensuring effective program governance, strategic planning, fiscal accountability, human resource management, facilities oversight, and compliance with all applicable federal, state, and local requirements.

In addition, the Parish of Caddo Administrator and Parish of Caddo Grant Coordinator provide program oversight and support to ensure compliance with grant requirements, effective stewardship of public funds, and alignment with parish goals and priorities. Through regular monitoring, coordination, and collaboration with program leadership, they help ensure the successful implementation and continuous improvement of the Caddo HSP/EHS programs.

Background Checks

The program maintains a comprehensive criminal background check process in accordance with federal requirements. Center managers conduct daily background checks to ensure that all staff remain eligible to work with preschool children and to support a safe environment for children, families, and staff.

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/revised, 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.

2026 Major Accomplishments

> **5th Annual T-Ball League Partnership**

Partnered with the Caddo Parish Parks and Recreation Department to successfully host the 5th Annual T-Ball League from April through May 2026. Games were held after school at Gailee Baptist Church's Softball Field, providing children with opportunities to develop teamwork, sportsmanship, and physical activity skills. The Parks and Recreation Department supplied all equipment, and refreshments were provided following each game, creating a positive family-centered experience.

> **4th Annual Waterford Family Literacy Night**

Hosted the 4th Annual Waterford Family Literacy Night on April 16, 2026, attracting more than 400 children and family members The event featured interactive literacy and educational learning stations throughout the Hersey D. Wilson gymnasium, auditorium, and classrooms. These hands-on activities promoted family engagement and supported early childhood education. The evening began with a special meet-and-greet involving CCAA Board Members, Policy Council Members, CCAA Management, Waterford partners, and Waterford's Chief Executive Officer, further strengthening community and educational partnerships.

> **National Representation and Parent Leadership Excellence**

A notable achievement for the program was the National Head Start Association's (NHSA) selection of the Head Start Policy Council President to represent both the State of Louisiana and the Caddo Head Start Program on Capitol Hill from April 20-23, 2026. All travel expenses were funded by the NHSA. In addition to serving as Policy Council President, this parent leader serves on the CCAA Board of Directors, the Louisiana Head Start Association Board of Directors, and the Region VI Board of Directors. Their leadership exemplifies the Head Start mission of not only preparing children for school success but also empowering parents to become effective advocates and community leaders.

> **Parenting Computer Lab Success**

Officially opened the Parenting Computer Lab in October 2025, providing parents with access to technology and educational resources to support personal and professional advancement. The lab has already demonstrated measurable impact, helping one Early Head Start parent successfully complete a Nursing degree.

> **Parent and Family Engagement Conference Participation**

Through funding provided by the Parish of Caddo, three Head Start parents attended the National Head Start Association's Parent and Family Engagement Conference in Orlando, Florida, from December 8-11, 2025. Centered on the theme, "*Strong Fathers,*

Strong Programs: A PFCE Approach to Improving Child Outcomes," the conference enhanced participants' knowledge and capacity to strengthen parent engagement, family partnerships, and positive outcomes for children and families.

> **Fatherhood Leadership Development**

Provided two fathers with the opportunity to attend the 2nd Annual ***Fatherhood Conference, Men of Purpose: Leading the Tone of Leadership, Love and Legacy***, held in New Orleans, Louisiana, from April 30 to May 2, 2026. Centered on the theme, "*Strong families require intentional fathers. Strong communities require intentional men. Strong legacies require both.*" The conference promoted leadership, personal growth, and the importance of active father engagement. The experience equipped participants with valuable strategies and resources to strengthen their roles as fathers, family leaders, and advocates within their communities.

> **Mobile Outreach and Recruitment Unit Acquisition**

Through the efforts of the Parish of Caddo, a grant was secured for Caddo Community Action Agency to acquire a mobile outreach unit, which was delivered in April 2026. The mobile unit will enhance agency visibility and expand community outreach efforts, supporting recruitment, enrollment, and service delivery for Head Start and other agency programs.

> **Emergency Preparedness Infrastructure Improvements**

The Parish of Caddo funded the purchase and installation of three generators at the Caddo Community Action Agency and Hersey D. Wilson Head Start Preschool Center. Completed in September 2025, this infrastructure enhancement strengthens emergency preparedness and ensures continuity of services during power outages and other emergency situations.

Expenditure Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget
Head Start Fund (296)				
Administration (131)				
Grant Programs	$ 15,870,839	$ 16,500,000	$ 16,233,899	$ -
Total Administration (131)	**15,870,839**	**16,500,000**	**16,233,899**	**-**
Program Administration (138)				
Grant Programs	-	-	-	18,000,000
Total Program Administration (138)	**-**	**-**	**-**	**18,000,000**
Total Head Start Fund (296)	**$ 15,870,839**	**$ 16,500,000**	**$ 16,233,899**	**$ 18,000,000**



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Combined Financials Overview





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Summary of Changes Between 2027 Proposed and Adopted Budget

These changes will be a result of decisions made by the Commission during the special meeting to adopt the 2027 Operating and Capital Improvement Budget on December 1, 2026.





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2027 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	$ 26,450,379	$ 13,429,213	$ 7,650,000	$ (3,883,000)	$ 18,649,704	$ 261,378	$ 18,911,082	$ (1,714,869)	$ 24,735,511	130.8%
Total General Fund	**$ 26,450,379**	**$ 13,429,213**	**$ 7,650,000**	**$ (3,883,000)**	**$ 18,649,704**	**$ 261,378**	**$ 18,911,082**	**$ (1,714,869)**	**$ 24,735,511**	**130.8%**
Special Revenue Funds										
Public Works Fund	42,152,604	$ 24,903,168	$ -	$ (20,857,000)	$ 11,102,175	$ -	$ 11,102,175	$ (7,056,007)	35,096,597	316.1%
Building Maintenance Fund	9,087,771	$ 6,807,153	$ -	$ (1,260,000)	$ 6,640,355	$ 135,800	$ 6,776,155	$ (1,229,002)	7,858,769	116.0%
Detention Facilities Fund	12,307,756	$ 12,482,218	$ 1,250,000	$ (945,000)	$ 13,918,945	$ 210,678	$ 14,129,623	$ (1,342,405)	10,965,351	77.6%
Parks & Recreation Fund	2,082,433	$ 2,211,632	$ 1,550,000	$ -	$ 3,294,357	$ 756,250	$ 4,050,607	$ (288,975)	1,793,458	44.3%
Solid Waste Fund	31,608,112	$ 6,490,338	$ -	$ (3,643,000)	$ 6,231,351	$ -	$ 6,231,351	$ (3,384,013)	28,224,099	452.9%
Juvenile Justice Fund	10,376,686	$ 6,073,834	$ 3,100,000	$ (240,000)	$ 10,590,317	$ -	$ 10,590,317	$ (1,656,483)	8,720,203	82.3%
Health Tax Fund	6,193,643	$ 4,938,343	$ -	$ (427,000)	$ 5,241,274	$ 90,000	$ 5,331,274	$ (819,931)	5,373,712	100.8%
Biomedical Fund	2,606,509	$ 4,088,536	$ -	$ -	$ 3,914,514	$ -	$ 3,914,514	$ 174,022	2,780,531	71.0%
Riverboat Fund	346,949	$ 1,165,000	$ 1,000,000	$ -	$ 2,461,071	$ -	$ 2,461,071	$ (296,071)	50,878	2.1%
Criminal Justice Fund	720,099	$ 8,473,383	$ 1,600,000	$ (10,500,000)	$ 289,148	$ -	$ 289,148	$ (715,765)	4,334	1.5%
Head Start Fund	-	$ 18,000,000	$ -	$ -	$ 18,000,000	$ -	$ 18,000,000	$ -	-	0.0%
Oil and Gas Fund	7,474,078	$ 2,675,000	$ -	$ (4,388,500)	$ 84,813	$ 400,000	$ 484,813	$ (2,198,313)	5,275,765	1088.2%
Opioid Settlement Fund	4,941,701	$ 555,000	$ -	$ (1,300,000)	$ 1,790,019	$ -	$ 1,790,019	$ (2,535,019)	2,406,682	134.5%
Economic Development Fund	1,970,782	$ 785,000	$ -	$ -	$ 1,147,250	$ -	$ 1,147,250	$ (362,250)	1,608,532	140.2%
Econ Develop District Trust Fund	55,391	$ 400	$ -	$ -	$ 50,630	$ -	$ 50,630	$ (50,230)	5,161	10.2%
Law Officers Witness Fund	30,222	$ 12,400	$ -	$ -	$ 13,944	$ -	$ 13,944	$ (1,544)	28,678	205.7%
Housing Choice Voucher Program	5,325	$ 1,200,000	$ -	$ -	$ 1,200,000	$ -	$ 1,200,000	$ -	5,325	0.4%
American Rescue Plan Fund	687,013	$ -	$ -	$ (200,000)	$ -	$ -	$ -	$ (200,000)	487,013	0.0%
E. Edward Jones Trust Fund	4,285,340	$ 175,000	$ -	$ -	$ 109,717	$ -	$ 109,717	$ 65,283	4,350,623	3965.3%
Reserve Trust Fund	51,553,952	$ 750,000	$ -	$ (4,000,000)	$ 362,321	$ -	$ 362,321	$ (3,612,321)	47,941,631	13231.8%
Total Special Revenue Funds	**$ 188,486,366**	**$ 101,786,405**	**$ 8,500,000**	**$ (47,760,500)**	**$ 86,442,201**	**$ 1,592,728**	**$ 88,034,929**	**$ (25,509,024)**	**$ 162,977,342**	**185.1%**
Debt Service Fund										
Debt Service Fund	3,709,047	$ 3,614,156	$ -	$ -	$ 184,077	$ 3,888,019	$ 4,072,096	$ (457,940)	3,251,107	79.8%
Total Debt Service Fund	**$ 3,709,047**	**$ 3,614,156**	**$ -**	**$ -**	**$ 184,077**	**$ 3,888,019**	**$ 4,072,096**	**$ (457,940)**	**$ 3,251,107**	**79.8%**
Capital Project Funds										
Capital Improvement I Fund	130,444	$ 8,500	$ -	$ -	$ 10,057	$ -	$ 10,057	$ (1,557)	128,887	1281.6%
Capital Improvement IV Fund	173,452	$ 40,000	$ -	$ -	$ 2,700	$ -	$ 2,700	$ 37,300	210,752	7805.6%
Capital Improvement III Fund	23,611,642	$ 50,000	$ -	$ (2,160,000)	$ -	$ -	$ -	$ (2,110,000)	21,501,642	0.0%
Capital Improvement II Fund	1,994,974	$ 30,000	$ -	$ -	$ -	$ -	$ -	$ 30,000	2,024,974	0.0%

2027 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
Total Capital Project Funds	**$ 25,910,512**	**$ 128,500**	**$ -**	**$ (2,160,000)**	**$ 12,757**	**$ -**	**$ 12,757**	**$ (2,044,257)**	**$ 23,866,255**	**187083.6%**
Internal Service Funds										
Group Insurance Fund	2,719,935	$ 7,393,489	$ -	$ -	$ 8,112,427	$ -	$ 8,112,427	$ (718,938)	2,000,997	24.7%
General Insurance Fund	97,702	$ 3,229,800	$ -	$ -	$ 3,031,934	$ -	$ 3,031,934	$ 197,866	295,568	9.7%
Total Internal Service Funds	**$ 2,817,637**	**$ 10,623,289**	**$ -**	**$ -**	**$ 11,144,361**	**$ -**	**$ 11,144,361**	**$ (521,072)**	**$ 2,296,565**	**20.6%**
Grand Total	**$ 247,373,941**	**$ 129,581,563**	**$ 16,150,000**	**$ (53,803,500)**	**$ 116,433,100**	**$ 5,742,125**	**$ 122,175,225**	**$ (30,247,162)**	**$ 217,126,780**	**177.7%**

Budget Summary
Governmental Funds

	FY 2025 Adopted	FY 2026 Adopted	General	Special Revenue	Debt Service	Capital Project	FY 2027 Budget	% Change From PY
Revenue								
Tax Revenue	$74,653,906	$77,698,881	$9,559,713	$69,288,477	$3,594,156	$-	$82,442,346	6%
Licenses & Permits Revenue	1,262,500	1,312,500	974,500	404,000	-	-	1,378,500	5%
Intergovernmental Revenue	32,691,588	29,455,443	2,277,000	24,542,528	-	150,000	26,969,528	(8%)
Gaming Revenue	1,590,000	1,650,000	-	1,630,000	-	-	1,630,000	(1%)
Oil and Gas Revenue	1,000,000	2,500,000	-	2,500,000	-	-	2,500,000	-
Charges For Services	684,100	637,100	168,000	500,000	-	-	668,000	5%
Fines & Forfeitures Revenue	12,000	10,750	-	10,000	-	-	10,000	(7%)
Rents and Interest Earned	2,243,169	2,250,146	420,000	2,155,300	20,000	253,761	2,849,061	27%
Other Revenue	941,500	774,150	30,000	756,100	-	-	786,100	2%
Total Revenue	**115,078,763**	**116,288,970**	**13,429,213**	**101,786,405**	**3,614,156**	**403,761**	**119,233,535**	**1%**
Expenditures								
Commission	856,164	861,399	956,420	-	-	-	956,420	11%
District Court	2,490,981	2,553,411	2,619,777	13,944	-	-	2,633,721	3%
District Attorney	8,046,652	8,504,851	8,526,082	-	-	-	8,526,082	0%
Sheriff's Office	-	2,500,000	-	-	-	-	-	0%
Coroner	287,330	308,000	327,187	-	-	-	327,187	6%
JP & Constables	102,895	101,503	99,050	-	-	-	99,050	(2%)
Juvenile Court	1,014,396	992,121	-	1,125,239	-	-	1,125,239	13%
Probation Operations	4,985,392	5,150,398	-	5,168,417	-	240,000	5,408,417	5%
Juvenile Detention	3,255,742	3,362,504	-	3,563,521	-	-	3,563,521	6%
Administration	2,055,966	3,969,246	1,280,857	3,045,620	-	288,018	4,614,495	16%
Head Start	15,500,000	16,500,000		18,000,000			18,000,000	9%
Housing Voucher Program	650,000	1,100,000		1,200,000			1,200,000	9%
Debt Service	4,299,548	4,318,344	261,378	1,592,728	4,072,096		5,926,202	37%
Human Resources	303,420	435,466	439,106	-	-	-	439,106	1%
Finance	569,118	574,597	589,342	12,321	-	-	601,663	5%
Communications	271,615	312,271	303,305	-	-	-	303,305	(3%)
Information Systems	607,357	654,906	372,431	-	-	358,000	730,431	12%
Allocation To Other Entities	2,605,272	3,447,327	658,000	2,272,000	-	-	2,930,000	(15%)
Shreveport Regional Lab	71,230	40,037	-	40,859	-	-	40,859	2%
Highland Health Unit Complex	1,365,320	1,146,033	-	954,376	-	200,000	1,154,376	1%

Budget Summary
Governmental Funds

	FY 2025 Adopted	FY 2026 Adopted	General	Special Revenue	Debt Service	Capital Project	FY 2027 Budget	% Change From PY
Vivian Health Unit	170,533	98,961	-	73,173	-	-	73,173	(26%)
Forcht Wade	30,000	30,000	-	10,000	-	-	10,000	(67%)
Criminal Administration	490,247	499,764	-	514,148	-	-	514,148	3%
CCAA Bldg	-	65,000	-	-	-	25,000	25,000	100%
Courthouse	8,532,036	6,933,106	-	5,900,311	-	566,000	6,466,311	(7%)
Juvenile Justice Bldgs	1,033,640	1,221,422	-	733,140	-	369,500	1,102,640	(10%)
Coroner Building	138,739	93,752	76,893	-	-	40,000	116,893	25%
LSU Extension Bldg	120,652	128,940	129,861	-	-	-	129,861	1%
Archives	90,000	95,000	100,000	-	-	-	100,000	5%
Francis Bickham Bldg	232,013	191,095	-	183,318	-	1,045,000	1,228,318	543%
Caddo Correctional Center	18,481,299	15,063,722	-	13,918,945	-	1,495,000	15,413,945	2%
Government Plaza	729,831	249,944	-	293,726	-	1,350,000	1,643,726	558%
David Raines Comm Center	365,555	99,109	58,337	33,390	-	-	91,727	(7%)
Veterans Affairs Building	24,500	26,500	-	28,000	-	-	28,000	6%
Elections	997,945	1,062,845	1,136,826	-	-	-	1,136,826	7%
Animal and Mosquito	3,626,275	4,322,172	-	4,139,476	-	227,000	4,366,476	1%
Economic Development	3,860,661	4,559,323	-	4,632,394	-	4,000,000	8,632,394	89%
Road Administration	2,220,853	2,484,512	-	2,547,650	-	-	2,547,650	3%
Compactor System Operations	7,427,554	7,749,780	-	5,691,272	-	3,643,000	9,334,272	20%
Code Enforcement	450,412	513,806	-	540,079	-	-	540,079	5%
Fleet Services	980,050	1,187,922	-	805,454	-	133,000	938,454	(21%)
Drainage	7,565,942	5,876,379	-	1,191,375	-	3,400,000	4,591,375	(22%)
Road Capital Improvements	12,797,912	15,389,417	-	361,889	-	15,209,000	15,570,889	1%
Road and Bridge - North Camp	2,298,041	2,916,695	-	3,402,245	-	-	3,402,245	17%
Road and Bridge - South Camp	2,560,543	2,345,305	-	2,390,785	-	-	2,390,785	2%
Commercial Vehicle Enforce Unit	256,812	164,810	-	402,777	-	-	402,777	144%
Parks & Recreation	7,552,551	7,948,290	-	3,252,357	-	5,353,000	8,605,357	8%
Emergency Rental Assistance	1,152,516	109,413	-	-	-	-	-	(100%)
American Rescue Plan	7,400,000	5,000,000	-	-	-	-	-	(100%)
Other	2,093,963	2,313,587	976,230	-	-	-	976,230	(58%)
Total Expenditures	**143,019,473**	**145,572,985**	**18,911,082**	**88,034,929**	**4,072,096**	**37,941,518**	**148,959,625**	**2%**
Excess (Deficiency) Of Revenues Over Expenditures	**(27,940,710)**	**(29,284,015)**	**(5,481,869)**	**13,751,476**	**(457,940)**	**(37,537,757)**	**(29,726,090)**	**2%**

Budget Summary
Governmental Funds

	FY 2025 Adopted	FY 2026 Adopted	General	Special Revenue	Debt Service	Capital Project	FY 2027 Budget	% Change From PY
Other Financing Sources (Uses)								
Debt Proceeds	10,000,000							
Transfers In	57,232,500	52,728,075	7,650,000	8,500,000	-	37,653,500	53,803,500	2%
Transfers Out	(57,232,500)	(52,728,075)	(3,883,000)	(47,760,500)	-	(2,160,000)	(53,803,500)	2%
Total Other Financing Sources (Uses)	**10,000,000**	**-**	**3,767,000**	**(39,260,500)**	**-**	**35,493,500**	**-**	**0%**
Net Change	**(17,940,710)**	**(29,284,015)**	**(1,714,869)**	**(25,509,024)**	**(457,940)**	**(2,044,257)**	**(29,726,090)**	**2%**
Fund Balance at Beginning of Year	**233,810,014**	**238,640,624**	**26,450,379**	**188,486,366**	**3,709,047**	**25,910,512**	**244,556,304**	**2%**
Fund Balance at End of Year	**$215,869,304**	**$209,356,609**	**$24,735,510**	**$162,977,342**	**$3,251,107**	**$23,866,255**	**$214,830,214**	**3%**



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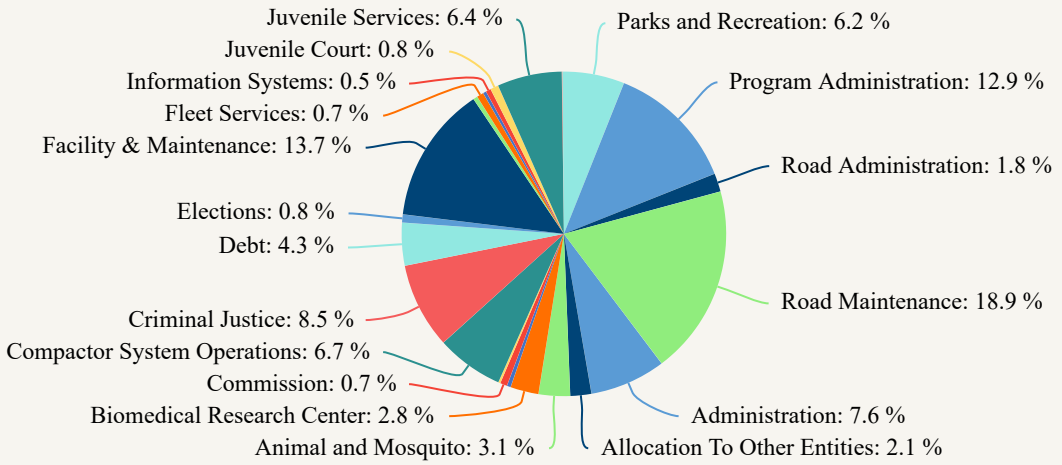
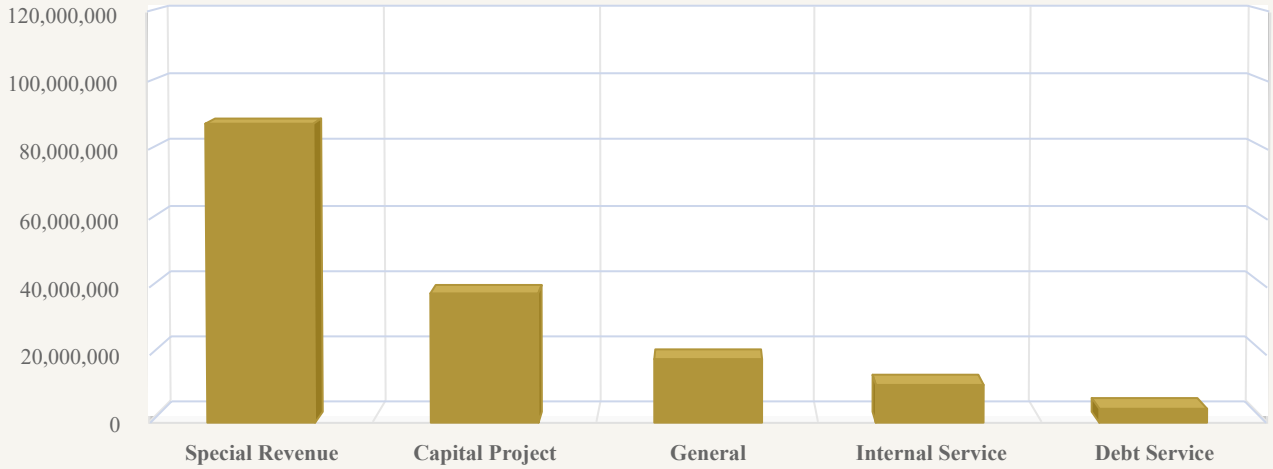
Budget Summary
Internal Service Funds

	FY 2025 Adopted	FY 2026 Adopted	Group Insurance	General Insurance	FY 2027 Budget
Operating Revenues					
Casualty Insurance Charges	$1,470,000	$1,970,000	$-	$2,170,000	$2,170,000
Employee Health Insur Contrib	1,417,190	1,577,093	1,609,653	-	1,609,653
Employer Health Insur Contrib	3,872,435	4,175,392	4,207,318	-	4,207,318
Eployer Contrib-Retired Employee	1,008,265	1,091,055	1,156,518	-	1,156,518
Retired Employee Contributions	340,000	395,000	400,000	-	400,000
Workers Comp Insur Charges	756,100	1,006,000	-	1,056,300	1,056,300
Total Operating Revenues	**8,863,990**	**10,214,540**	**7,373,489**	**3,226,300**	**10,599,789**
Operating Expenses					
General Insurance	2,534,743	2,956,014	-	3,031,934	3,031,934
Group Insurance	7,448,626	8,018,694	8,112,427	-	8,112,427
Total Operating Expenses	**9,983,369**	**10,974,708**	**8,112,427**	**3,031,934**	**11,144,361**
Total Operating Income (Expense)	**(1,119,379)**	**(760,168)**	**(738,938)**	**194,366**	**(544,572)**
Non-Operating Revenue (Expense)					
Interest Earned	32,000	32,000	20,000	3,500	23,500
Total Non-Operating Revenue (Expense)	**32,000**	**32,000**	**20,000**	**3,500**	**23,500**
Net Change	**(1,087,379)**	**(728,168)**	**(718,938)**	**197,866**	**(521,072)**
Fund Balance at Beginning of Year	3,026,091	2,095,772	2,719,935	97,702	2,817,637
Fund Balance at End of Year	**$1,938,712**	**$1,367,604**	**$2,000,997**	**$295,568**	**$2,296,565**

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 343) or Economic Development Fund (page 351) 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 2027.

Non-Governmental Organizations Awards

Riverboat Fund	2025 Actual	2026 Budget	2027 Proposed
Acadiana Legal Services	$ 12,065	$ 50,000	$ 25,000
AMI Kids	-	10,000	10,000
Arc of Caddo-Bossier	10,500	50,000	50,000
Art Heals	10,000	-	-
Basic Necessities	10,000	12,500	12,500
Bernstein Development, Inc	12,000	15,000	15,000
Betty and Leonard Phillips Deaf Action Center	3,750	10,000	-
Beulah's Safe Haven	4,000	10,000	10,000
Booker T Washington	5,000	20,000	-
Caddo Council on Aging (CCOA)	100,000	100,000	100,000
Catholic Charities of North Louisiana	20,000	20,000	20,000
Cedar Grove Community Development	-	20,000	20,000
CeJay Ministries	10,000	-	-
Children of God Ministry Group	25,000	-	-
Christian Service Program Institute	-	30,000	30,000
Common Ground Community, Inc	-	7,500	7,500
Community Caregivers of NWLA	-	15,000	15,000
Community Foundation of NWLA	10,000	50,000	50,000
Community Renewal International	-	40,000	40,000
Danaghe Foundation	-	10,000	10,000
Doug Williams Scholarship Foundation	3,300	6,000	-
Extensions of Excellence	-	15,000	-
Faith and Fostering	-	10,000	10,000
Food Bank of Northwest Louisiana	347,019	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	10,000
Heartwork Foundation	5,000	-	-
Holy Angels Residential Facility	18,000	25,000	25,000
Hope Connections	40,000	50,000	50,000
Hope for Louisiana Clinic	10,000	25,000	-
Image Changers	-	10,000	10,000
Inner City Entrepreneur Institute (ICE)	25,000	30,000	30,000
Innocence Project of New Orleans	-	15,000	15,000
Inter-City Row Modern Dance Co of S'port	-	4,650	-

Non-Governmental Organizations Awards (Continued)

Riverboat Fund	2025 Actual	2026 Budget	2027 Proposed
Ivy Crown Community Services, Inc	-	10,000	10,000
JAG Family Resource Center	7,500	25,000	25,000
Literacy Volunteers at Centenary College	1,917	2,200	-
Louisiana AID	3,500	-	-
Martin Luther King Community Dev Corp	25,000	30,000	30,000
Martin Luther King Health Center	16,000	20,000	20,000
Martin Luther King Neighborhood Assoc	5,000	20,000	-
Nat'l Sorority of Phi Delta Kappa, Beta Alpha	-	10,000	10,000
NORWELA Council - Boy Scouts	-	15,000	-
Northwest Louisiana Community Dev Corp	-	25,000	25,000
Northwest Louisiana Family Justice Center	-	12,000	-
Northwest Louisiana Youth Golf & Education Foundation	-	-	7,500
Oasis of Hope Louisiana (OHLA)	20,000	40,000	20,000
Providence House	-	50,000	50,000
R.A.P.S. Youth Initiative	-	25,000	-
Red River Revel	10,000	-	-
Red River STEM - Sci Port		15,000	15,000
Renzi Education and Art Center	6,000	6,300	6,300
Restore Cooper Road Community Foundation		10,000	-
Robinson's Rescue	30,000	60,000	60,000
Salvation Army	-	50,000	50,000
Setting the Standard Barbering Academy	18,000	25,000	25,000
SCORE Settng Children on the Road for Excellence	-	5,000	-
Shreveport Green - Community Garden	10,000	-	-
Shreveport Opera	6,000	8,000	8,000
Shreveport Regional Arts Council (SRAC)	52,000	40,000	10,000
Shreveport Symphony	-	7,500	-
Shreveport Youth Boxing Club	5,000	10,000	10,000
SISTERS International, Inc	15,000	20,000	-
Social Justice Civic League, Inc	9,892	25,000	25,000
Southern Hills Neighborhood Assoc	10,000	-	-
Southern University at Shreveport	-	100,000	100,000
Southern University - Shreveport Foundation	2,500	20,000	20,000
St. Luke's Episcopal Mobile Medical Ministry	8,000	10,000	10,000
Steeple Success, LLC	1,200	-	-
T.E.A.M.S.	-	18,000	-
The Highland Center	7,000	-	-
Theatre of the Performing Arts	8,000	15,000	15,000
United Way	45,000	60,000	60,000
Volunteers for America	-	20,000	20,000
Volunteers for Youth Justice	30,000	50,000	50,000
Woody's Home for Veterans	5,000	-	-
Youth Outreach Services	40,170	40,000	40,000
YWCA Northwest Louisiana	5,000	5,000	5,000
Riverboat Fund - Total NGO Appropriations	**$ 1,098,313**	**$ 1,699,650**	**$ 1,391,800**

Non-Governmental Organizations Awards (Continued)

Economic Development Fund	2025 Actual	2026 Budget	2027 Proposed
Art Heals	$ -	$ 10,000	$ -
Betty and Leonard Phillips Deaf Action Center	-	-	-
CeJay Enterprises	-	-	12,000
Christmas in Roseland	50,000	-	-
Christmas on Caddo Fireworks	7,200	10,000	10,000
CoHabitat Foundation	25,000	40,000	40,000
Competition Planning Partners (WOD GODZ)	20,000	25,000	25,000
Downtown Shreveport Unlimited	-	20,000	20,000
Fit for Life, Inc	60,000	60,000	-
Goodwill Industries of North Louisiana	10,000	-	-
Helping Improving Life	-	20,000	20,000
Highland Area Partnership	10,000	15,000	-
Independence Bowl Foundation	65,000	65,000	65,000
Ivy Crown - AKA Conference	-	25,000	-
Krewe of Sobek	-	-	12,000
LA Film Prize, LLC	50,000	50,000	50,000
Loqual Elites	-	-	4,000
Mane Care Show Attraction	-	-	12,000
Red River Revel	-	15,000	15,000
Rho Omega and Friends	32,000	32,000	32,000
Shreveport-Bossier African American Chamber	-	20,000	-
Shreveport Bossier Kickoff Classic	100,000	-	-
Shreveport Bossier Military Affairs Council	15,000	-	15,000
Shreveport Bossier Sports Commission	40,000	45,000	45,000
Southern Hills Business Association, Inc	-	25,000	-
State Fair (The)	25,000	30,000	30,000
Stoner Hill Neighborhood Association	-	-	4,000
Strand Theatre of Shreveport (The)	15,000	25,000	25,000
The Social Initiative	-	-	4,000
Visit Shreveport-Bossier	-	40,000	40,000
Economic Development Fund - Total NGO Appropriations	**$ 524,200**	**$ 572,000**	**$ 480,000**



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5-Year Forecast
Governmental Funds

	Proposed Budget 2027	Forecast 2028	2029	2030	2031	2032
Revenue						
Tax Revenue	$ 82,442,346	$ 86,564,463	$ 90,892,686	$ 95,437,321	$ 102,117,933	$ 107,223,830
Licenses & Permits Revenue	1,378,500	1,406,070	1,251,660	1,264,180	1,276,820	1,289,600
Intergovernmental Revenue	26,969,528	27,239,223	27,511,616	27,786,732	28,064,599	28,345,245
Gaming Revenue	1,630,000	1,662,600	1,250,000	1,250,000	1,200,000	1,500,000
Oil and Gas Revenue	2,500,000	1,500,000	2,000,000	2,000,000	2,500,000	2,500,000
Charges For Services	668,000	681,360	711,738	725,972	740,492	755,302
Fines & Forfeitures Revenue	10,000	10,200	12,200	12,300	12,400	12,500
Rents and Interest Earned	2,849,061	2,906,042	2,000,000	2,050,000	2,075,000	2,100,000
Other Revenue	786,100	801,822	200,000	210,000	215,000	222,000
Total Revenue	**119,233,535**	**122,771,781**	**125,829,900**	**130,736,504**	**138,202,244**	**143,948,477**
Expenditures						
Commission	956,420	975,548	995,059	1,014,961	1,035,260	1,055,965
Criminal Justice						
Criminal Administration	289,148	294,931	300,830	306,846	312,983	319,243
District Court	2,633,721	2,686,395	2,740,123	2,794,926	2,850,824	2,907,841
District Attorney	8,526,082	8,696,604	8,870,536	9,047,946	9,228,905	9,413,483
Coroner	327,187	333,731	340,405	347,213	354,158	361,241
JP & Constables	99,050	101,031	103,052	105,113	107,215	109,359
Total Criminal Justice	**11,875,188**	**12,112,692**	**12,354,946**	**12,602,045**	**12,854,085**	**13,111,167**
Juvenile Court	1,125,239	1,147,744	1,170,699	1,194,113	1,217,995	1,242,355
Juvenile Services						
Probation Operations	5,408,417	5,516,585	5,626,917	5,739,455	5,854,244	5,971,329
Juvenile Detention	3,563,521	3,634,791	3,707,487	3,781,637	3,857,270	3,934,415
Total Juvenile Services	**8,971,938**	**9,151,377**	**9,334,404**	**9,521,092**	**9,711,514**	**9,905,745**
Debt	5,926,202	6,044,726	6,165,621	6,288,933	6,414,712	6,543,006
Administration	10,532,375	10,743,023	10,957,883	11,177,041	11,400,581	11,628,593
Human Resources	439,106	447,888	456,846	465,983	475,302	484,809
Finance	601,663	613,696	625,970	638,490	651,259	664,285

5-Year Forecast
Governmental Funds

	Proposed Budget 2027	Forecast 2028	2029	2030	2031	2032
Communications	303,305	309,371	315,559	321,870	328,307	334,873
Information Systems	730,431	745,040	759,940	775,139	790,642	806,455
Program Administration	18,000,000	18,360,000	18,727,200	19,101,744	19,483,779	19,873,454
Allocation To Other Entities	2,930,000	2,988,600	3,048,372	3,109,339	3,171,526	3,234,957
Facility & Maintenance						
Shreveport Regional Lab	40,859	41,676	42,510	43,360	44,227	45,112
Highland Health Unit Complex	1,154,376	1,177,464	1,201,013	1,225,033	1,249,534	1,274,524
Vivian Health Unit	73,173	74,636	76,129	77,652	79,205	80,789
Forcht Wade	10,000	10,200	10,404	10,612	10,824	11,041
Criminal Administration	225,000	229,500	234,090	238,772	243,547	248,418
CCAA Bldg	25,000	25,500	26,010	26,530	27,061	27,602
Courthouse	6,466,311	6,595,637	6,727,550	6,862,101	6,999,343	7,139,330
Juvenile Justice Bldgs	1,102,640	1,124,693	1,147,187	1,170,130	1,193,533	1,217,404
Coroner Building	116,893	119,231	121,615	124,048	126,529	129,059
LSU Extension Bldg	51,061	52,082	53,124	54,186	55,270	56,375
Archives	100,000	102,000	104,040	106,121	108,243	110,408
Francis Bickham Bldg	1,228,318	1,252,884	1,277,942	1,303,501	1,329,571	1,356,162
Caddo Correctional Center	6,688,945	6,822,724	6,959,178	7,098,362	7,240,329	7,385,136
Government Plaza	1,643,726	1,676,601	1,710,133	1,744,335	1,779,222	1,814,806
David Raines Comm Center	91,727	93,562	95,433	97,341	99,288	101,274
Veterans Affairs Building	28,000	28,560	29,131	29,714	30,308	30,914
Total Facility & Maintenance	**19,046,029**	**19,426,950**	**19,815,489**	**20,211,798**	**20,616,034**	**21,028,355**
Elections						
Registrar Of Voters	934,826	953,523	972,593	992,045	1,011,886	1,032,123
Election Cost	202,000	206,040	210,161	214,364	218,651	223,024
Total Elections	**1,136,826**	**1,159,563**	**1,182,754**	**1,206,409**	**1,230,537**	**1,255,148**
Statutory Appropriations	9,701,230	9,895,255	10,093,160	10,295,023	10,500,923	10,710,942
Animal and Mosquito	4,366,476	4,453,806	4,542,882	4,633,739	4,726,414	4,820,942
Biomedical Research Center	3,914,514	3,992,804	4,072,660	4,154,114	4,237,196	4,321,940
Road Administration	2,547,650	2,598,603	2,650,575	2,703,587	2,757,658	2,812,811
Compactor System Operations	9,334,272	9,520,957	9,711,377	9,905,604	10,103,716	10,305,791

5-Year Forecast
Governmental Funds

	Proposed Budget 2027	Forecast 2028	2029	2030	2031	2032
Code Enforcement	540,079	550,881	561,898	573,136	584,599	596,291
Fleet Services	938,454	957,223	976,368	995,895	1,015,813	1,036,129
Road Maintenance						
Drainage	4,591,375	4,683,203	4,776,867	4,872,404	4,969,852	5,069,249
Road Capital Improvements	15,570,889	15,882,307	16,199,953	16,523,952	16,854,431	17,191,520
North Camp	3,402,245	3,470,290	3,539,696	3,610,490	3,682,699	3,756,353
South Camp	2,390,785	2,438,601	2,487,373	2,537,120	2,587,863	2,639,620
Commercial Vehicle Enforce Unit	402,777	410,833	419,049	427,430	435,979	444,698
Total Road Maintenance	**26,358,071**	**26,885,232**	**27,422,937**	**27,971,396**	**28,530,824**	**29,101,440**
Parks and Recreation	8,605,357	8,777,464	8,953,013	9,132,074	9,314,715	9,501,009
LSU Extension Service	78,800	80,376	81,984	83,623	85,296	87,002
Total Expenditures	**148,959,625**	**151,938,818**	**154,977,594**	**158,077,146**	**161,238,689**	**164,463,462**
Net Change	**(29,726,090)**	**(29,167,037)**	**(29,147,694)**	**(27,340,641)**	**(23,036,444)**	**(20,514,986)**
Fund Balance at Beginning of Year	**286,612,855**	**256,886,765**	**227,719,728**	**198,572,034**	**171,231,393**	**148,194,949**
Fund Balance at End of Year	**256,886,765**	**227,719,728**	**198,572,034**	**171,231,393**	**148,194,949**	**127,679,963**



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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 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.

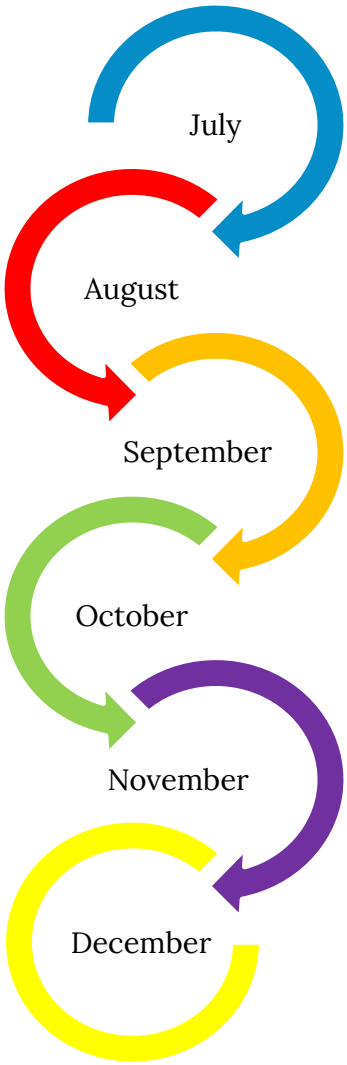
Budgets for the internal service funds are prepared on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when obligated to the Parish and expenses are recognized when a commitment is made.

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 20, 2026
Budget Team convened to begin initial discussion of overall goals and priorities	August 13, 2026
Budget Team sets capital outlay priorities	August 13, 2026
Budget Team received and reviewed first draft of funding proposals	August 17, 2026
Submission deadline for final departmental and agency funding requests	August 17, 2026
Budget Team made final determination of proposed operating and capital budgets	September 11, 2026
Budget presented to Parish Commission at special meeting	October 29, 2026
Parish Commission holds Public Hearing on proposed budget	November 19, 2026
Parish Commission adopts final budget at special meeting	December 1, 2026



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:

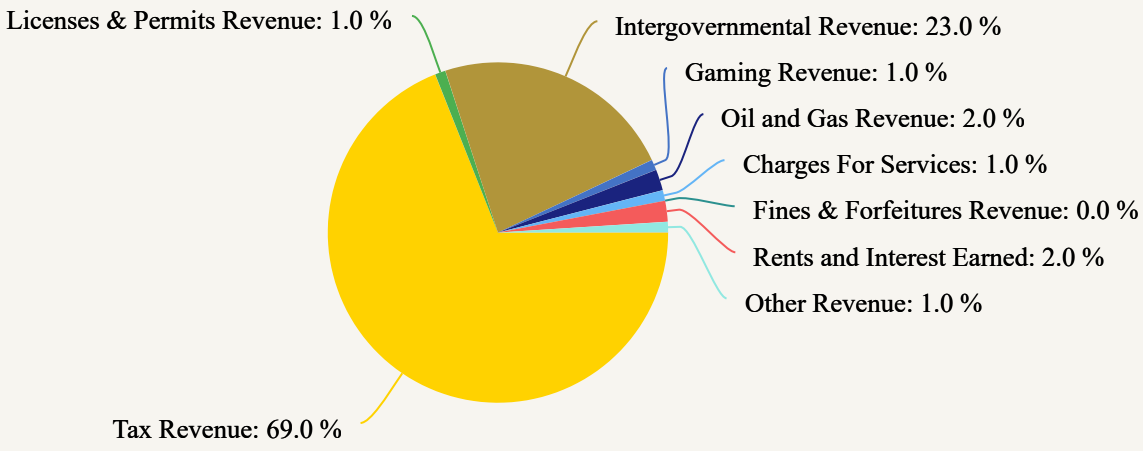
Balanced Budget

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 222. 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 2027, ad valorem taxes are estimated to generate $64.4 million or 54% 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 2025 due to increased oil and gas activity. The Parish expects to see an increase of approximately 4% in 2027 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 20265. Therefore, the Parish saw an additional increase in ad valorem taxes in 2025. 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 2027 taxable valuation was obtained from the Parish Assessor. This estimate was utilized to project 2027 tax revenues. The taxable valuation for 2026 is projected to increase by 3% from the Assessor's estimate for 2025, which increased 3% from the 2024 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 2027, the estimate for these items was 2.5%, the same as 2026 and 2025. The Parish decreased the estimate of uncollectible taxes by 1% in 20243.



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 15% of the Parish's total revenues for 2027. 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 2027, accordingly, the Parish is projecting a small increase for 2027 from the estimated 2026 sales tax collections.



Intergovernmental Revenues

Intergovernmental Revenues represent approximately 23% of total revenues for 2027. 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.

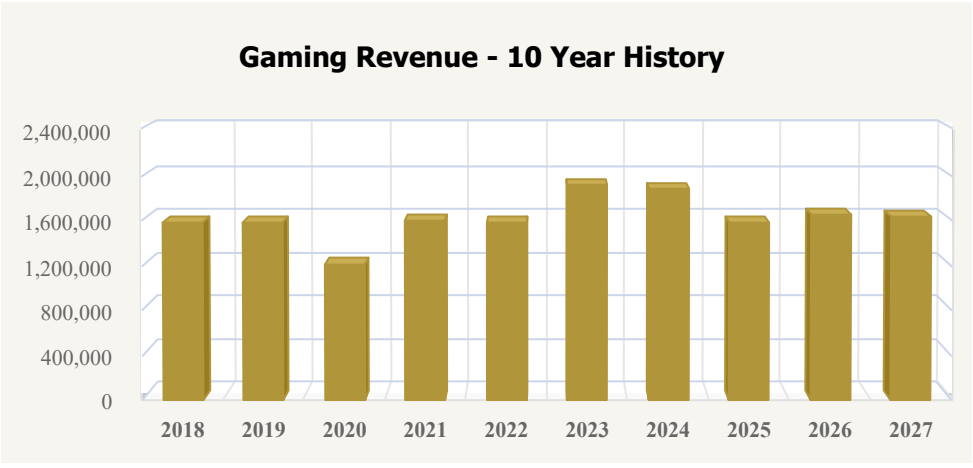
Intergovernmental Revenues can vary widely from year to year given the nature of state grants received for the year. The 2027 budget has been prepared anticipating a minimal increase in State funds due to an increase in grant awards. Since the State operates on a July 1 through June 30 fiscal year, revenue estimates for the first half of 2027 are relatively certain. Revenues for the remainder of 2027 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 2027. 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 $1.63 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.

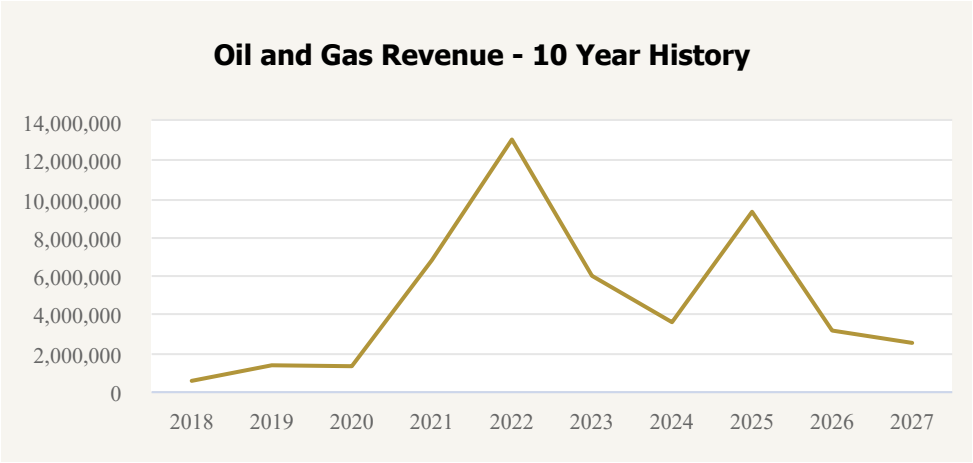
Gaming receipts vary monthly and revenue budgets are calculated based upon the trend established during the previous twelve months. The Parish's policy is to only use gaming revenues for non-recurring expenses such as capital projects and various appropriations for non-governmental organizations.



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 2027. This is no change from the 2026 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 2024, capital projects were funded with the balance of the limited tax revenue bonds and revenue replacement from the American Rescue Plan. In 2025, capital projects were funded with fund balances and oil and gas revenues. In 2026 and 2027, 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.

Additionally, the Parish issued bonds in 2026 to build a new pickleball court.

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 2027 projected fund balance for the General Fund is over $24 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 225. State law allows a maximum debt limit equal to 35% of the total assessed valuation for the Parish. At December 31, 2026 the total bonded debt of $22,805,000 will represent approximately 2.86% of the debt ceiling of $932,784,188

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 20267. 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. As part of this plan, workers are trained in accident prevention and hazard avoidance techniques. Third-party coverage of $2,000,000 per occurrence/$4,000,000 annual aggregate is maintained for general liability claims. Retention limits are $50,000 per claim with an annual aggregate total of $560,000. Third-party coverage is also maintained for workers' compensation cases above $500,000. In addition to the revenues collected in the General Insurance Fund, resources are designated within the General Fund for payment of potential claims. The Commission is partially self-insured for employee medical and life insurance with third-party coverage for occurrences over $135,000 and aggregate stop-loss coverage for losses in excess of 125% of expected claims.

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 2027. 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 2027.

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 expended 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
- Capital Improvement Fund IV

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 2027 budgets included in this document.

	Major Fund in 2025	Non-Major Fund in 2025	Included in 2027 Budget	Included in 2025 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		✓	✓	✓
Capital Improvement IV		✓	✓	✓
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 2027.

	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 2023 - 2027

Geographical Component	Actual per Assessment Roll			Projected	
	2023	2024	2025	2026	2027
Exempt Municipalities:					
Shreveport	1,418,252,003	1,512,602,768	1,622,141,241	1,670,805,478	1,704,221,588
Vivian	12,946,835	13,377,512	13,898,026	14,245,477	14,530,386
Bossier City	5,740,141	5,909,032	5,867,805	5,914,747	5,947,279
	1,361,025,814	**1,436,938,979**	**1,641,907,072**	**1,690,965,702**	**1,724,699,253**
Remainder of Parish	683,215,263	704,544,027	699,379,613	713,367,205	727,634,549
Total	**1,936,060,317**	**2,120,154,242**	**2,341,286,685**	**2,404,332,908**	**2,452,333,802**

Growth Projection

	2026	2027
Shreveport	1.50%	2.00%
Vivian	1.50%	2.00%
Bossier City	0.55%	0.55%
Remainder of Parish	2.00%	2.00%
Total Assessment	**1.39%**	**1.64%**



Schedule of Millage Rates 2023 - 2027

Millage Purpose	Authorized Through	Millage Rate Levied 2023	2024	2025	2026	Proposed 2027
General Fund:						
Exempt Municipalities	Continuous	3.06	2.94	3.06	3.06	3.06
Remainder of Parish	Continuous	6.13	5.89	6.13	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	0.8	0.84	0.84	0.84
		0.84	**0.8**	**0.84**	**0.84**	**0.84**
Courthouse Maintenance	2031	2.72	2.59	2.72	2.72	2.72
Detention Facilities	2033	5.06	5.09	5.1	5.1	5.1
Juvenile Court	2031	1.97	1.88	1.97	1.97	1.97
Public Health	2033	1.17	1.14	1.18	1.18	1.18
	2030	0.78	0.79	0.78	0.78	0.78
		1.95	**1.93**	**1.96**	**1.96**	**1.96**
Biomedical Center	2032	1.66	1.62	1.68	1.68	1.68
Criminal Justice System	2033	3.36	3.4	3.41	3.41	3.41
	2032	0.07	0.06	0.07	0.07	0.07
		3.43	**3.46**	**3.48**	**3.48**	**3.48**
Debt Service	Bond Term	1.5	1.5	1.5	1.5	1.5
Total - Exempt Municipalities		**25.82**	**25.44**	**25.94**	**25.94**	**25.94**
Total Remainder of Parish		**28.89**	**28.39**	**29.01**	**29.01**	**29.01**

* Reflecting adjustment per revaluation of 2024 Assessment Roll.

Ad Valorem Revenue Projection 2026 (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 2027 (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	$5,277,580	$(131,940)	$42,559	$15,086	$5,203,286	$156,220
Remainder of Parish	4,460,400	$(111,510)	-	7,538	4,356,428	132,030
	9,737,980	**(243,450)**	**42,559**	**22,624**	**9,559,714**	**288,250**
Public Works:						
Road and Bridge	6,621,300	$(165,533)	-	26,374	6,482,142	195,990
Solid Waste Disposal	-	-	-	338	338	-
Drainage	2,280,670	$(57,017)	-	13,879	2,237,532	67,510
	8,901,970	**(222,549)**	**-**	**40,591**	**8,720,012**	**263,500**
Public Facilities:						
Road and Bridge	-	-	-	-	-	-
Solid Waste Disposal	-	-	-	-	-	-
Drainage	-	-	-	-	-	-
Parks and Recreation	2,059,960	$(51,499)	-	3,387	2,011,848	60,970
	2,059,960	**(51,499)**	**-**	**3,387**	**2,011,848**	**60,970**
Building Maintenance	6,670,350	$(166,759)	-	28,563	6,532,154	197,440
Detention Facilities	12,506,900	$(312,673)	-	25,988	12,220,216	370,200
Juvenile Justice	4,831,100	$(120,778)	-	21,166	4,731,489	143,000
Public Health:						
Original	2,893,750	$(72,344)	-	6,431	2,827,837	85,660
Supplemental	1,912,820	$(47,821)	-	4,502	1,869,502	56,620
	4,806,570	**(120,164)**	**-**	**10,933**	**4,697,339**	**142,280**
Biomedical Center	4,119,920	$(102,998)	-	4,616	4,021,538	121,950
Criminal Justice	8,534,120	$(213,353)	-	15,113	8,335,880	252,610
Debt Service	3,678,500	$(91,963)	-	7,616	3,594,154	108,880
Total	**$65,847,370**	**$(1,646,184)**	**$42,559**	**$180,597**	**$64,424,342**	**$1,949,070**

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	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	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	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	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, 2025

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 $906,132,213 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 2025 Annual Comprehensive Financial Report:

Total 2025 Assessed Value for Parish	**$2,665,097,680**
	Refunding Bonds
Debt limit - 10% of assessed value for any one purpose:	$266,509,768
Parish Debt plus interest applicable to Debt Limit:	26,651,975
Legal debt margin:	$239,857,793

The Parish of Caddo's current net debt applicable to the debt limit is 10%, 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 2027.

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, 2026

Bond Issue	Principal Outstanding 12/31/2025	2026 Additions (Reductions)	2026 Principal Payments	2026 Interest Payments	Principal Outstanding 12/31/2026
GOB Refunding, May 2014	$ 1,550,000	$ -	$ (760,000)	$ 46,800	$ 790,000
GOB Refunding, August 2015	2,240,000	-	(710,000)	94,250	1,530,000
GOB Refunding, June 2016	3,075,000	-	(735,000)	55,504	2,340,000
GOB Issue, March 2023	18,790,000	-	(645,000)	836,437	18,145,000
	$ 25,655,000	**$ -**	**$ (2,850,000)**	**$ 1,032,991**	**$ 22,805,000**

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:	2014 Refunding Principal	2014 Refunding Interest	2015 Refunding Principal	2015 Refunding Interest	2016 Refunding Principal	2016 Refunding Interest
2027	$ 790,000	$ 15,800	$ 745,000	$ 57,875	$ 755,000	$ 40,231
2028	$ -	$ -	$ 785,000	$ 19,625	$ 780,000	$ 24,498
2029	$ -	$ -	$ -	$ -	$ 805,000	$ 8,251
	$ 790,000	**$ 15,800**	**$ 1,530,000**	**$ 77,500**	**$ 2,340,000**	**$ 72,980**

Years ending December 31:	2023 Refunding Principal	2023 Refunding Interest	TOTAL Principal	TOTAL Interest	GRAND TOTAL
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	$ 1,560,000	$ 739,939	**$ 2,299,939**
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**
2043	$ 1,565,000	$ 32,278	$ 1,565,000	$ 32,278	**$ 1,597,278**
	$ 18,145,000	**$ 7,706,605**	**$ 22,805,000**	**$ 7,872,885**	**$ 30,677,885**

Statement of Limited Tax Revenue Bonds December 31, 2026

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 Outstanding 12/31/2025	2026 Additions (Reductions)	2026 Principal Payments	2026 Interest Payments	Principal Outstanding 12/31/2026
Limited Tax Revenue					
Bonds, Refunding 2019	$ 1,995,000	$ -	$ (370,000)	$ 39,240	$ 1,625,000
Limited Tax Revenue Bonds, Series 2020	7,485,000	-	(400,000)	274,600	7,085,000
Limited Tax Revenue Bonds, Series 2026	-	9,615,000	-	283,072	9,615,000
	$ 9,480,000	**$ 9,615,000**	**$ (770,000)**	**$ 596,912**	**$ 18,325,000**

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	2019 Refunding 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 Principal	Interest
2026	400,000	274,600
2027	420,000	254,100
2028	440,000	232,600
2029	460,000	210,100
2030	485,000	188,900
2031	505,000	169,100
2032	525,000	148,500
2033	545,000	127,100
2034	565,000	104,900
2035	585,000	84,825
2036	605,000	66,975
2037	625,000	48,525
2038	645,000	29,475
2039	660,000	9,900
	$ 7,465,000	**$ 1,949,600**

In January 2026, the Parish issued revenue bond series 2026 in the amount of $9,615,000 to construct a Pickleball park. Principal and interest payments for this bond are paid out of the Oil and Gas and Parks and Recreation Funds.

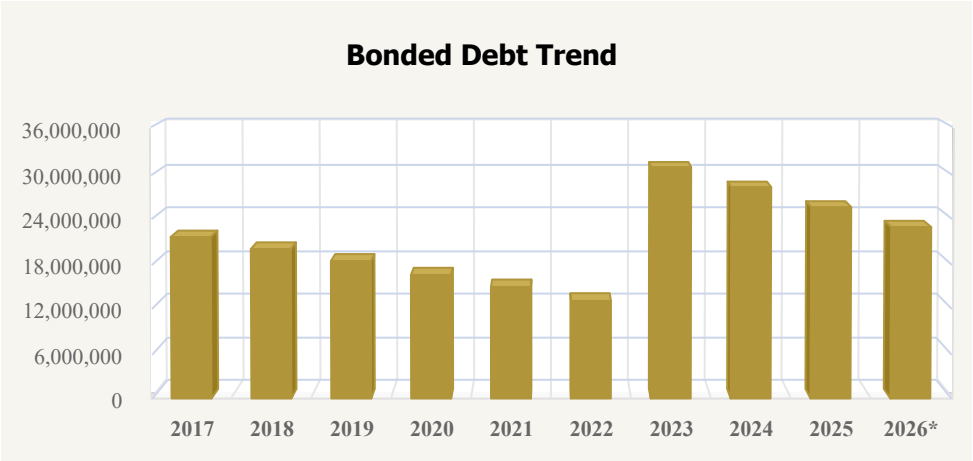
The annual requirements to amortize the above issue is as follows:

Years ending December 31:	2026 Series Principal	Interest	Years ending December 31:	TOTAL Principal	Interest	GRAND TOTAL
2026	0	283,072	2026	770,000	596,912	1,366,912
2027	315,000	441,050	2027	1,125,000	726,106	1,851,106
2028	335,000	424,800	2028	1,175,000	679,745	1,854,745
2029	350,000	407,675	2029	1,220,000	631,291	1,851,291
2030	370,000	389,675	2030	1,270,000	583,099	1,853,099
2031	385,000	371,800	2031	890,000	540,900	1,430,900
2032	405,000	353,050	2032	930,000	501,550	1,431,550
2033	425,000	334,425	2033	970,000	461,525	1,431,525
2034	445,000	314,800	2034	1,010,000	419,700	1,429,700
2035	465,000	292,050	2035	1,050,000	376,875	1,426,875
2036	490,000	268,175	2036	1,095,000	335,150	1,430,150
2037	515,000	243,050	2037	1,140,000	291,575	1,431,575
2038	540,000	216,675	2038	1,185,000	246,150	1,431,150
2039	570,000	188,925	2039	1,230,000	198,825	1,428,825
2040	595,000	159,800	2040	595,000	159,800	754,800
2041	625,000	131,644	2041	625,000	131,644	756,644
2042	655,000	104,443	2042	655,000	104,443	759,443
2043	680,000	76,075	2043	680,000	76,075	756,075
2044	710,000	46,538	2044	710,000	46,538	756,538
2045	740,000	15,725	2045	740,000	15,725	755,725
	$ 9,615,000	**$ 5,063,447**		**$ 19,065,000**	**$ 7,123,628**	**$ 26,188,628**

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	225,027	$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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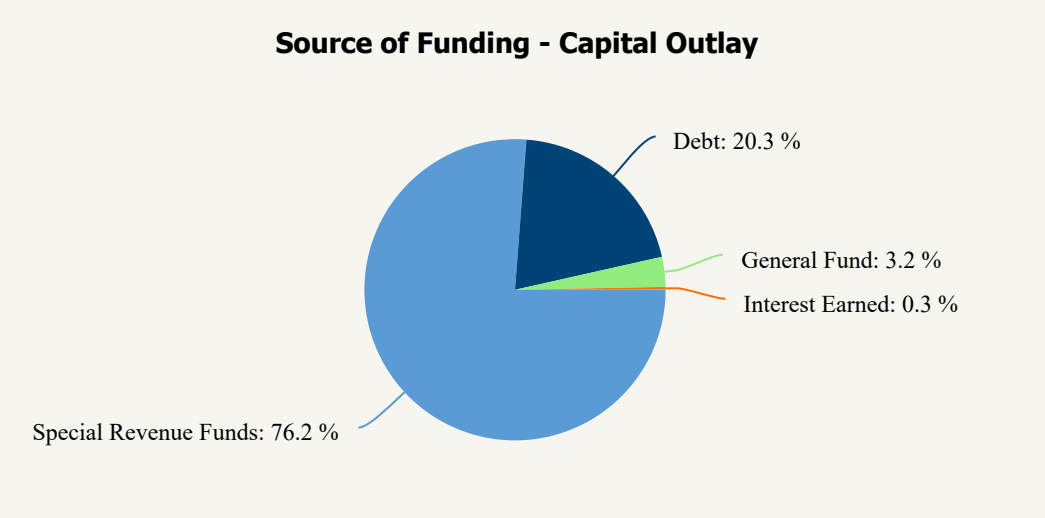
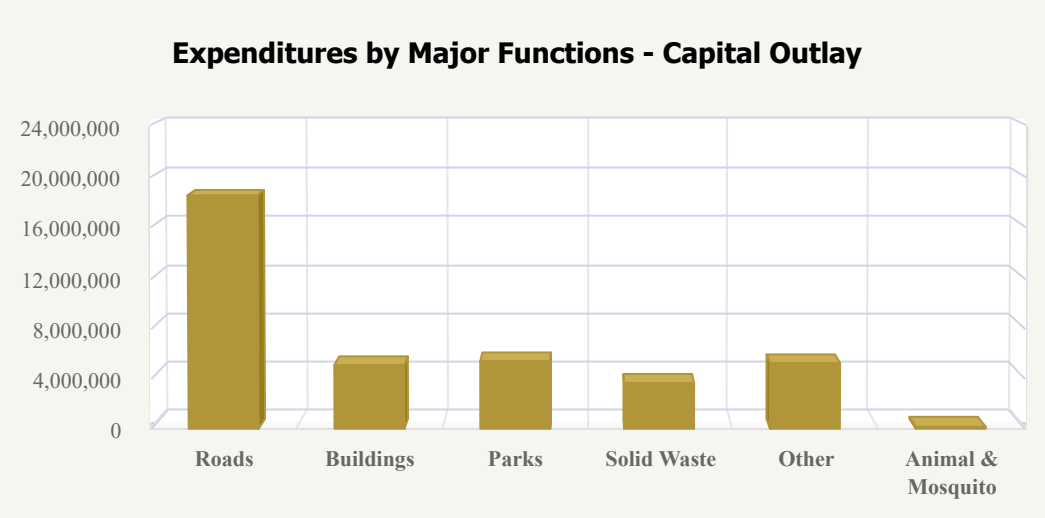
Capital Outlay Fund





Budget Summary
Capital Expenditure Program

	2027 Proposed
2027 Capital Project Budget	
Administration	$4,150,000
Animal Services and Moquito Control	227,000
Facilities and Maintenance - Caddo Correctional Center	1,495,000
Facilities and Maintenance - Caddo Community Action Agency	25,000
Facilities and Maintenance - Coroner's Office	40,000
Facilities and Maintenance - Courthouse	566,000
Facilities and Maintenance - Francis Bickham Building	1,045,000
Facilities and Maintenance - Government Plaza	1,350,000
Facilities and Maintenance - Highland Health Unit	200,000
Facilities and Maintenance - Juvenile Justice Building	369,500
Fund Administration	125,261
Information Systems	358,000
Juvenile Services - Probation	240,000
Parks and Recreation	5,353,000
Public Works - Drainage	3,400,000
Public Works - Fleet Services	133,000
Public Works - Road and Bridge	15,209,000
Public Works - Solid Waste	3,643,000
Total 2027 Capital Project Budget	**37,928,761**

CAPITAL OUTLAY FUND (490)
Detail Budget Worksheet

	Amount
Revenues	
3610 Interest Earned	$125,261
3725 Grant Revenue - Other	150,000
Total Revenues	**275,261**
Expenditures	
122 Juvenile Services	
22 Probation Operations	
4740 Motor Vehicle Purchase	
Replace 3 Sedans and 1 SUV	180,000
4743 Other Equipment	
Office Furniture, Conference Table, Presentation Board, TV	40,000
Drug Detection Scanner	20,000
Total Probation Operations	**240,000**
Total Juvenile Services	**240,000**
131 Administration	
4524 Feasibility Studies/Master Plan	
Feasibility Study/Master Plan	150,000
4739 Building Renovation	
SLB & Other Economic Development Investments	4,000,000
Total Administration	**4,150,000**
136 Information Systems	
4745 Computer Equipment Purchases	
Phones	135,000
Workstations/Servers/Network	150,000
Network Switches	48,000
Network Cabling	25,000
Total Information Systems	**358,000**
161 Facility & Maintenance	
14 Highland Health Unit Complex	
4739 Building Renovation	
Upgrade Mixing Boxes to VAV's - Phase IV	200,000
Total Highland Health Unit Complex	**200,000**
60 Caddo Community Action Agency	
4739 Building Renovation	
General Renovations	25,000
Total Caddo Community Action Agency	**25,000**
61 Courthouse	
4739 Building Renovation	
Retrofit AHU's	250,000
Remodel Restroom(s)	150,000

CAPITAL OUTLAY FUND (490)
Detail Budget Worksheet

	Amount
Replace Flooring	25,000
General Remodel	25,000
4740 Motor Vehicle Purchase	
Replace 2 - 3/4 Ton Pickups	116,000
Total Courthouse	**566,000**
62 Juvenile Justice Building	
4739 Building Renovation	
Update all Security Cameras	130,000
General Remodel	60,000
Security Upgrade	10,000
Replace Glass Entrance Doors in Detention	85,000
Replace Rubber Floor in all Pods	20,000
Reseal Roof on Library	20,000
Paint Court Building Lobby	15,000
Replace Toilets and Sinks in Various Restrooms	10,000
4743 Other Equipment	
Portable Body Scanner for Admission Control	19,500
Total Juvenile Justice Building	**369,500**
63 Coroner Building	
4739 Building Renovation	
Replace Ceiling	40,000
Total Coroner Building	**40,000**
66 Francis Bickham Building	
4739 Building Renovation	
Remodel Remaining Space on 4th Floor	1,000,000
Replace Ceiling - Phase II	25,000
Replace Flooring	20,000
Total Francis Bickham Building	**1,045,000**
67 Caddo Correctional Center	
4739 Building Renovation	
Replace Sinks and Toilets	300,000
HVAC Retrofit - Phase V	300,000
Storage Room Door Replacement	200,000
General Renovations	25,000
Sheriff Request	67,000
4740 Motor Vehicle Purchase	
Replace 1 Pickup Truck	53,000
4743 Other Equipment	
Update all Security Cameras - Phase I	550,000
Total Caddo Correctional Center	**1,495,000**

CAPITAL OUTLAY FUND (490)
Detail Budget Worksheet

	Amount
68 Government Plaza	
4739 Building Renovation	
Adult Drug Court Expansion	1,000,000
Office Upgrades	350,000
Total Government Plaza	**1,350,000**
Total Facilities and Maintenance	**5,090,500**
312 Animal Services	
4739 Building Renovation	
Covered Walkway, Play Yard, and Misting System	100,000
4740 Motor Vehicle Purchase	
Replace 1 - 3/4 Ton Pickup 4x4 Extended Cab with Dog Box	90,000
4743 Other Equipment	
2 - 4x4 Four Wheelers	20,000
Kiosk Touch Display	17,000
Total Animal Services and Moquito Control	**227,000**
423 Solid Waste Disposal	
4723 Solid Waste Projects	
Office Renovations	900,000
Land Purchases (Monty Street Lots)	700,000
Monty Street Projects	670,000
Covered Tire Bays	400,000
Compactor Site Upgrades	245,000
4740 Motor Vehicle Purchase	
Replace 2 - 3/4 Ton Pickup	58,000
4741 Heavy Equipment Purchase	
Replace 1 Roll Off Truck	250,000
Replace 1 Crew Stake Bed Truck	85,000
4743 Other Equipment	
Skid Steer with Forks/Grapple	110,000
Equipment Trailer	30,000
Compactors	70,000
Containers	125,000
Total Solid Waste Disposal	**3,643,000**
431 Fleet Services	
4740 Motor Vehicle Purchase	
Replace 1 - 1/2 Ton Pickup	53,000
4743 Other Equipment	
Vehicle Maintenance Machines	80,000
Total Fleet Services	**133,000**
441 Road Maintenance	
30 Drainage Capital Improvements	
4722 Drainage Projects	
Bridge Project - Bledsoe Road	1,500,000

CAPITAL OUTLAY FUND (490)
Detail Budget Worksheet

	Amount
Contract Drainage Maintenance	250,000
Culvert Liner at Meadowview Drive	200,000
Culvert Projects	150,000
4741 Heavy Equipment Purchase	
Replace 3 - 12 CY Dump Trucks (1-North and 2-South)	600,000
Replace 2 - 7 CY Dump Trucks (South)	350,000
Replace 1 - 2 CY Dump Truck (South)	90,000
Replace Loader (Bridge Crew)	150,000
Replace Culvert Cleaner (North)	110,000
Total Drainage Capital Improvements	**3,400,000**
31 Road Capital Improvements	
4721 Road Projects	
Overlay and Rehabilitation	12,000,000
Overlay and Rehabilitation - Parish Transportation Fund	1,600,000
Striping Program	250,000
Bridge Program	75,000
Guard Rail Replacement Program	100,000
Ratcliff Road Widening	160,000
South Camp Renovations	150,000
4740 Motor Vehicle Purchase	
Replace 2 - 3/4 Ton Pickup Trucks (1-North, 1-South)	116,000
Replace 1 - 1/2 Ton Pickup (Engineering)	53,000
Replace 1 - SUV (Engineering)	45,000
4743 Other Equipment	
Replace Grapple Truck (North)	270,000
Replace Excavator (North)	150,000
Replace Skid Steer (South)	130,000
Forklift (South)	60,000
30 Ton Hauler Trailer (North)	35,000
Replace Riding Lawn Mower (South)	15,000
Total Road Capital Improvements	**15,209,000**
Total Road Mainenance	**18,609,000**
511 Parks & Recreation	
4739 Building Renovation	
Walter B. Jacobs - General Renovations	250,000
Walter B. Jacobs - Red Iron Building	200,000
Walter B. Jacobs - Storage Building	200,000
Walter B. Jacobs - Exhibit Savings	100,000
Walter B. Jacobs - Trail Maintenance	50,000
Walter B. Jacobs - Exterior Patio Furniture for Pavilion	25,000
Earl Williamson Park - Asphalt Overlay - 8 RV Parking Pads	210,000
Earl Williamson Park - Asphalt Overlay - Boat Launch Parking Lot	130,000
Earl Williamson Park - ADA Kayak/Canoe Dock System	160,000
Earl Williamson Park - Signage	150,000
Earl Williamson Park - Small Restroom Facility - ADA Improvements	30,000
Earl Williamson Park - Disc Golf Baskets, Course Signage, Tee Markers	15,000

CAPITAL OUTLAY FUND (490)
Detail Budget Worksheet

	Amount
Eddie Jones Park - Trail Maintenance	80,000
Eddie Jones Park - Security Lighting	30,000
Greenbrook Park - Security Cameras	11,000
Hannah's Park - New Basketball Court	165,000
Noah Tyson Park - ADA Sidewalks and Transitions	35,000
PBS Pinchback - Lighting Upgrades	80,000
Robert Lawton Jr. Park - Construct Asphalt Parking Lot	155,000
Town of Vivian - Baseball Field Improvements	50,000
Village of Gilliam - Play Equipment	10,000
Village of Ida - Play Equipment	10,000
General Park System Improvements:	
Upgrade Parks (Safety Mulch, Play Equipment & Borders) - Phase II	100,000
General Parks Improvements	300,000
Maintenance Warehouse Upgrades - Phase II	500,000
Parks Admin Office Upgrades	15,000
Special Projects:	
Parks Special Projects	2,000,000
Wi-Fi Installation at all 9 Parks	20,000
MLK Community Garden - Security Cameras	47,000
MLK Community Garden - Concrete Paving	35,000
Boat Launch Ramps	50,000
North Port Sports Complex - Irrigation System	48,000
4743 Other Equipment	
Special Event Equipment	71,000
Trailers (3)	21,000
Total Parks and Recreation	**5,353,000**
131 Fund Administration	
4321 Legal and Auditing	
Legal and Audit	8,904
4361 General Fund Administration	
General Fund Administration	116,357
Total Fund Administration	**125,261**
Total Expenditures	**37,928,761**
Excess (Deficiency) of Revenues over Expenditures	**(37,653,500)**
Other Financing Sources (Uses)	
3837 Transfer From General Fund	$2,533,000
3838 Transfer From Building Maintenance Fund	1,260,000
3842 Transfer From Solid Waste Disposal Fund	3,643,000
3844 Transfer From Juvenile Justice	240,000
3845 Transfer From Health Tax Fund	427,000
3847 Transfer From Public Works Fund	19,257,000
3849 Transfer From Oil & Gas Fund	2,188,500
3854 Transfer From Capital Improvement III Fund	2,160,000
3856 Transfer From Reserve Trust Fund	4,000,000

CAPITAL OUTLAY FUND (490)
Detail Budget Worksheet

	Amount
3862 Transfer From Detention Facilities Fund	945,000
3863 Transfer From Opioid Settlement Fund	1,000,000
Total Other Financing Sources (Uses)	**37,653,500**
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

2027

- 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









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

2031

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

Drainage Construction

2027

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



2028

- Flood Prone Mitigation Program
- Culvert Conversions
- Contract Drainage
- Ellerbe Road Bridge Replacement

2029

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

2030

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

2031

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

Solid Waste

2027

> Compactor Site Upgrades

2028

> Compactor Site Upgrades

2029

> Compactor Site Upgrades

2030

> Compactor Site Upgrades

2031

> 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

2027

- 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

2028

- 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

2029

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

2030

- 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

2027

- 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



2028

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

2029

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

2030

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

2031

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

Francis P. Bickham Building



2027

- General Renovations

2028

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

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

2029

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

2030

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

Government Plaza

2027

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

2028

- 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

2027

- Replace Privacy Wall – Phase II

2028

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

2029

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

2030

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

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*



Animal Services and Mosquito Control

2027

- Replace AHU for Conference Room – Phase II



Health Unit

2027

- Upgrade Mixing boxes to VAV's – Phase III

2028

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

2029

- Remodel 2nd floor
- Security Upgrade

2030

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

Agency Request

- *Flooring*
- *Rekey Building*



David Raines Center

2027

- Landscaping

2028

- Metal Panel Replacement – Phase I
- Security Upgrades

2029

- Landscaping
- Metal Panel Replacement – Phase II

2030

- General Remodel

- Overlay/Seal Parking Lot
- Paint Exterior All Buildings

Vivian Health Unit



2027

- No Requests

Coroner's Office

2027

- Security Upgrades

Veterans Affairs



2027

- No Requests

Regional Lab

2027

- No Requests

Parks and Recreation

2027

- No Requests

Forcht Wade

2027

- General Renovations (Demo Various Structures)

LSU Extension

2027

- No Requests

Caddo Community Action Agency

2027

- 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

2027

- No Requests

South Substation

2027

- Requests already have funding

North Substation

2027

- Requests already have funding





Department of Parks and Recreation

5 YEAR CAPITAL IMPROVEMENT PLAN



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5 Year Capital Improvement Program

Earl G. Williamson Park

2027

- 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
- Asphalt overlay main boat launch parking lot
- Construct new ADA kayak/canoe dock system, asphalt overlay of main boat launch parking lot and needed boat launch repairs
- Facilitate boat launch repairs as needed

2028-2029

- 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

2027

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

2028

- Year-round trail maintenance

Hannah's Park

2027

- 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

2027

- Remove existing patio concrete and install new concrete paving
- Install security cameras

2028

- Install shade structure over patio area and other related park improvements

Pickleball Park

2027

- Complete Design Phase and break ground

2028

- Complete Construction Phase and open to the public

PBS Pinchback Park

2027

- Construct ADA/accessible walkways and transitions to park amenities
- Outdoor basketball court resurfacing (2 courts)
- LED park lighting improvements
- Security cameras

2028

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

Richard Fleming Park

2027

- Design and construct Phase I of new Tree House Playground/Glow Park
- Construct new asphalt parking lot
- Construct new ADA kayak/canoe dock system

2028

- Install new inclusive park play amenities/surfacing designed for children of all abilities
- Install LED lighting integrated into inclusive playground equipment, accessible walkways, drainage/erosion improvements and park site furnishings (benches, pavilions, picnic tables, etc)
- Install electric and integrate LED lighting into inclusive play equipment and walkways

Robert Lawton Park

2027

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

Robert L. Nance Park

2027

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

2028

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



Town of Vivian

2027

- Baseball field improvements

Village of Belcher

2027

- Construct 1 post tension concrete pickleball court

Town of Gilliam

2027

- Install play equipment (safety surfacing, borders, park benches)

Town of Ida

2027

- Install play equipment (safety surfacing, borders, park benches)

Park System (All Parks)

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
- Add Wifi to 3 Parish parks

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.

2031

- 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

271 GENERAL FUND
291 SPECIAL REVENUE FUNDS
363 DEBT SERVICE FUND
371 CAPITAL PROJECT FUNDS
381 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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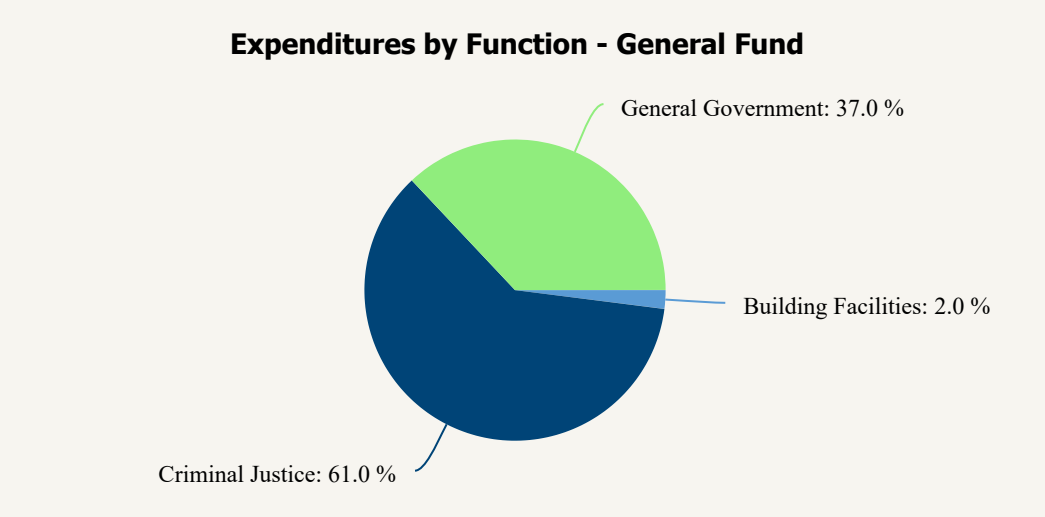
General Fund
Summary of Revenues, Expenditures, and Changes in Fund Balance

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget
Revenues				
Tax Revenue	$ 8,956,582	$ 9,179,952	$ 9,380,304	$ 9,559,713
Licenses & Permits Revenue	1,030,677	895,000	1,117,179	974,500
Intergovernmental Revenue	2,348,704	2,189,000	2,226,514	2,277,000
Charges For Services	174,521	190,000	170,700	168,000
Fines & Forfeitures Revenue	-	750	-	-
Rents and Interest Earned	1,141,539	235,000	336,335	420,000
Other Revenue	30,437	55,000	33,104	30,000
Total Revenues - General Fund	**13,682,459**	**12,744,702**	**13,264,136**	**13,429,213**
Expenditures By Function				
General Government				
Commission	890,111	861,399	942,898	956,420
Debt	-	-	-	261,378
Administration	797,652	1,175,728	1,194,869	1,280,857
Human Resources	281,055	435,466	406,371	439,106
Finance	114,740	574,597	532,000	589,342
Communications	154,574	312,271	226,386	303,305
Information Systems	314,129	328,331	300,277	372,431
Allocation To Other Entities	635,791	658,000	646,485	658,000
Elections	655,110	1,062,845	1,013,340	1,136,826
Statutory Appropriations	1,010,812	1,219,650	1,205,160	976,230
LSU Extension Service	76,699	78,800	77,738	78,800
Total General Government	**4,930,673**	**6,707,087**	**6,545,524**	**7,052,695**
Building Facilities				
Facility & Maintenance	229,582	289,611	270,645	286,291
Total Building Facilities	**229,582**	**289,611**	**270,645**	**286,291**
Criminal Justice				
Criminal Justice	10,582,122	11,302,289	11,122,110	11,572,096
Total Criminal Justice	**10,582,122**	**11,302,289**	**11,122,110**	**11,572,096**
Total Expenditures - General Fund	**15,742,377**	**18,298,987**	**17,938,279**	**18,911,082**
Excess (Deficiency) Of Revenues Over Expenditures	**(2,059,918)**	**(5,554,285)**	**(4,674,143)**	**(5,481,869)**
Other Financing Sources (Uses)				
Transfers In	7,100,000	5,450,000	5,450,000	7,650,000
Transfers Out	(1,730,000)	(1,136,575)	(1,136,575)	(3,883,000)
Total Other Financing Sources (Uses)	**5,370,000**	**4,313,425**	**4,313,425**	**3,767,000**
Net Change In Fund Balance	**3,310,082**	**(1,240,860)**	**(360,718)**	**(1,714,869)**
Fund Balance at Beginning of Year	23,501,015	25,036,948	26,811,097	26,450,379
Fund Balance at End of Year	**$ 26,811,097**	**$ 23,796,088**	**$ 26,450,379**	**$ 24,735,511**

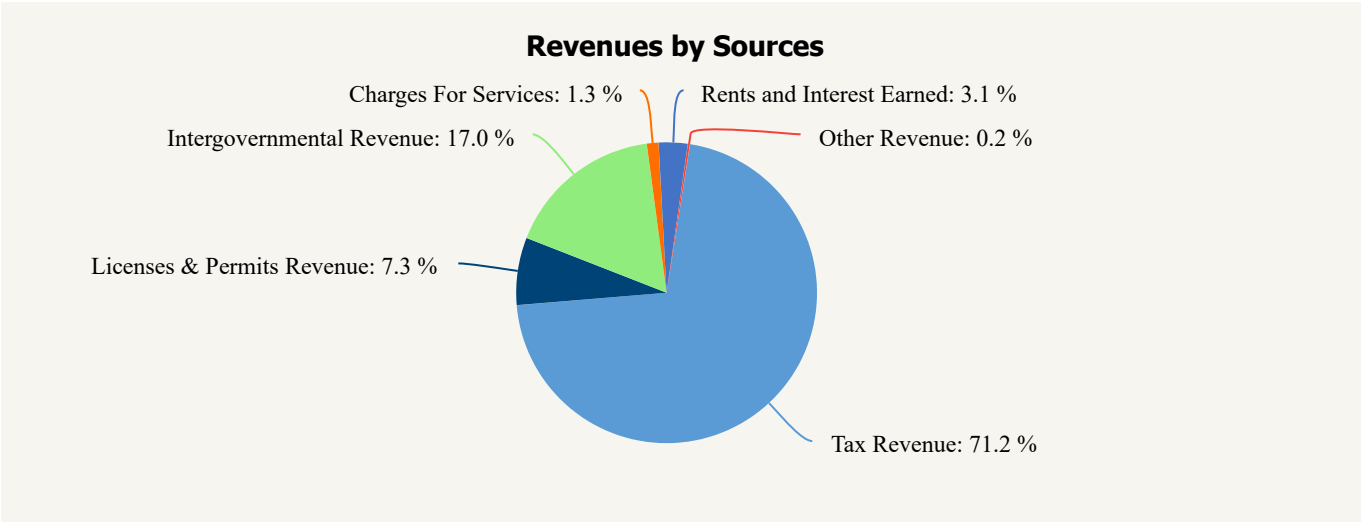


The majority of the expenditures in the General Fund relate to criminal justice. Criminal justice costs are those costs for the First Judicial District Court, the Caddo Parish District Attorney's Office, the Caddo Parish Coroner's Office, and the Ward Courts which include expenses for the Caddo Parish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

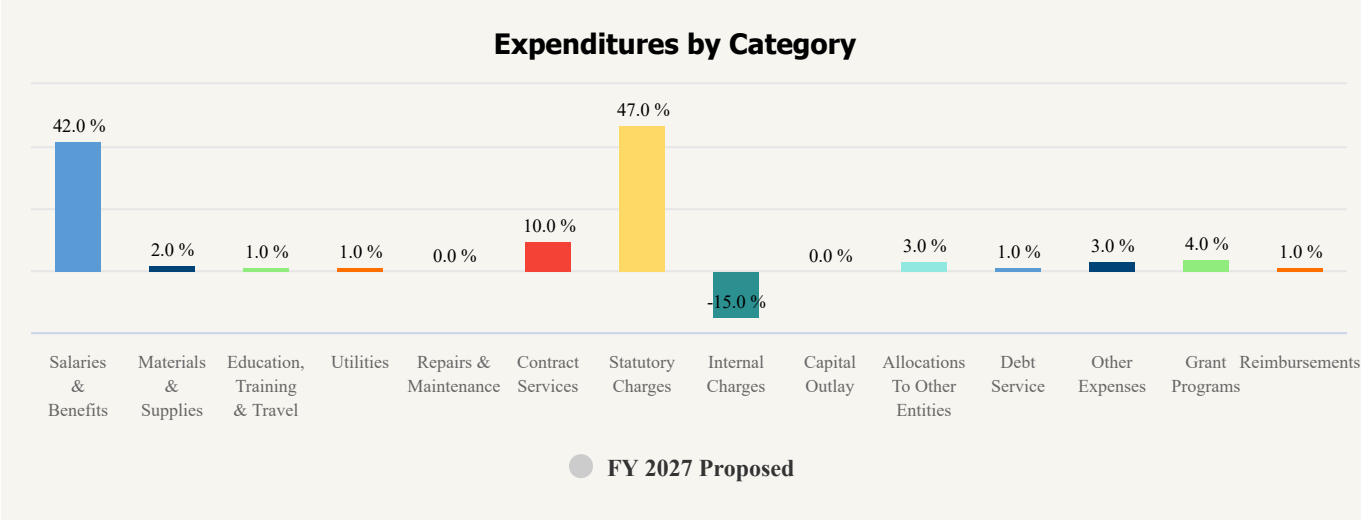
General government expenditures include those expenditures associated with the management of overall Caddo Parish operations such as the Caddo Parish Commission, Commission Clerks Office, Administration, Legal, Finance, Human Resources, Communications and Information Systems.

General Fund
Budget By Category

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget
Revenues				
Tax Revenue	$8,956,582	$9,179,952	$9,380,304	$9,559,713
Licenses & Permits Revenue	1,030,677	895,000	1,117,179	974,500
Intergovernmental Revenue	2,348,704	2,189,000	2,226,514	2,277,000
Charges For Services	174,521	190,000	170,700	168,000
Fines & Forfeitures Revenue	-	750	-	-
Rents and Interest Earned	1,141,539	235,000	336,335	420,000
Other Revenue	30,437	55,000	33,104	30,000
Total Revenues	**13,682,459**	**12,744,702**	**13,264,136**	**13,429,213**
Expenditures				
Salaries & Benefits	7,165,888	8,156,193	7,933,211	7,965,742
Materials & Supplies	295,764	429,950	362,377	444,700
Education, Training & Travel	178,949	217,950	205,581	234,000
Utilities	187,193	205,100	188,794	210,100
Repairs & Maintenance	42,198	50,600	49,339	49,500
Contract Services	1,578,456	1,697,690	1,678,196	1,934,143
Statutory Charges	7,923,674	8,558,000	8,524,736	8,974,087
Internal Charges	(3,345,648)	(2,747,571)	(2,728,555)	(2,808,778)
Capital Outlay	33,666	70,600	66,436	66,600
Allocations To Other Entities	635,791	658,000	646,485	658,000
Debt Service	257,857	255,620	342,248	261,378
Other Expenses	666,456	550,745	485,615	551,000
Grant Programs	618,404	575,000	550,672	743,000
Reimbursements	(496,268)	(378,890)	(366,856)	(372,390)
Total Expenditures	**15,742,377**	**18,298,987**	**17,938,279**	**18,911,082**
Excess (Deficiency) Of Revenues Over Expenditures	**(2,059,918)**	**(5,554,285)**	**(4,674,143)**	**(5,481,869)**
Other Financing Sources (Uses)				
Transfers In	7,100,000	5,450,000	5,450,000	7,650,000
Transfers Out	(1,730,000)	(1,136,575)	(1,136,575)	(3,883,000)
Total Other Financing Sources (Uses)	**5,370,000**	**4,313,425**	**4,313,425**	**3,767,000**
Net Change	**3,310,082**	**(1,240,860)**	**(360,718)**	**(1,714,869)**
Fund Balance at Beginning of Year	23,501,015	25,036,948	26,811,097	26,450,379
Fund Balance at End of Year	**$26,811,097**	**$23,796,088**	**$26,450,379**	**$24,735,511**



71% of the General Fund revenues for 2027 come from ad valorem (property) taxes. Property taxes are budgeted to increase 4% over the 20266 assessed value, which results from new properties coming on to the tax rolls.



Salaries and benefits comprise 42% 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 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Revenues							
3111 Ad Valorem Tax-Inside City	$ 4,343,315	$ 4,876,560	$ -	$ 5,174,360	$ 5,174,360	$ 5,277,580	2%
3112 Ad Valorem Tax-Outside	4,597,794	4,449,280	-	4,372,940	4,372,940	4,460,400	2%
3115 Estimated Uncollectible Taxes	(4,906)	(233,140)	-	(238,680)	(238,680)	(243,450)	2%
3118 Payments In Lieu Of Taxes	1,930	37,771	11,064	30,455	41,519	42,559	3%
3120 Prior Year Taxes	18,448	49,481	28,596	1,569	30,165	22,624	(25%)
3211 Liquor Licenses	20,075	15,000	23,975	1,975	25,950	19,000	(27%)
3212 Beer Licenses	6,119	5,000	6,512	203	6,715	5,500	(18%)
3216 Occupational Licenses	366,618	275,000	356,560	2,372	358,932	325,000	(9%)
3217 Insurance Licenses	637,865	600,000	713,579	12,003	725,582	625,000	(14%)
3218 Cable T.V. Franchise Fees	159,501	175,000	74,267	75,512	149,779	150,000	-
3224 Fines	-	750	-	-	-	-	-
3351 State Revenue Sharing	150,694	154,000	-	151,661	151,661	150,000	(1%)
3353 Louisiana Oil & Gas Severance	1,327,391	1,340,000	1,327,391	20,000	1,347,391	1,347,000	(0%)
3354 Louisiana Timber Severance	137,608	100,000	90,586	35,409	125,995	110,000	(13%)
3355 Louisiana Beer Tax	26,865	20,000	14,162	9,223	23,385	20,000	(14%)
3610 Interest Earned	1,013,746	150,000	79,296	135,814	215,110	300,000	39%
3623 Building Rental	127,793	85,000	65,259	55,966	121,225	120,000	(1%)
3695 Miscellaneous Revenue	30,437	55,000	16,225	16,879	33,104	30,000	(9%)
3723 Federal Grants - Other	614,146	575,000	210,697	360,695	571,392	650,000	14%
3724 Grant Revenue - State	92,000	-	6,690	-	6,690	-	(100%)
3727 Court Service Fees	15,020	15,000	16,614	4,307	20,921	18,000	(14%)
Total Revenues - General Fund	**13,682,459**	**12,744,702**	**3,041,473**	**10,222,663**	**13,264,136**	**13,429,213**	**1%**
Expenditures							
111 - Commission							
4113 Salaries Regular Employees	249,206	274,623	189,720	88,584	278,304	292,219	5%
4115 Salaries-Commissioners	276,669	273,710	186,506	93,033	279,539	273,694	(2%)
4131 Parochial Retirement	27,314	30,208	22,324	8,291	30,615	32,144	5%
4132 Group Health Insurance	38,782	40,890	32,448	12,142	44,590	44,533	(0%)
4133 Retired Employees Grp Insurance	10,021	10,622	9,737	885	10,622	11,259	6%

General Fund
Detail Budget Worksheet

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4135 Medicare Insurance	12,574	13,595	9,483	3,491	12,974	13,838	7%
4211 Dues-Governmental Organizations	20,757	25,000	20,332	523	20,855	25,000	20%
4220 Official Publications	36,172	42,500	21,277	17,955	39,232	42,500	8%
4230 Education, Travel and Training	65,764	65,000	74,422	3,277	77,699	65,000	(16%)
4241 Office Supplies	9,974	9,000	3,694	4,505	8,199	9,000	10%
4242 Postage	307	1,000	78	330	408	1,000	145%
4243 Copy Supplies	4,159	4,000	2,190	2,726	4,916	5,000	2%
4280 Telephone	6,837	9,000	3,868	3,056	6,924	8,000	16%
4311 Recruitment and Screenings	296	150	87	218	305	250	(18%)
4313 Maintenance Contract	-	8,000	-	-	-	8,000	-
4321 Legal and Auditing	1,644	1,800	1,499	296	1,795	1,890	5%
4324 Information Systems Allocation	20,034	21,036	19,283	1,753	21,036	23,588	12%
4327 Professional Services	113,959	50,000	87,872	19,846	107,718	100,000	(7%)
4353 Parking Fees	150	1,500	-	154	154	1,500	874%
4511 Casualty Insurance	1,316	1,763	1,616	147	1,763	1,942	10%
4512 Workers Comp Insurance	7,561	2	9,222	834	10,056	10,563	5%
4546 Reimb-MPC	(16,140)	(25,000)	(18,646)	(1,493)	(20,139)	(18,500)	(8%)
4742 Office Equipment	2,754	3,000	5,129	204	5,333	4,000	(25%)
Total 111 - Commission	**890,111**	**861,399**	**682,139**	**260,759**	**942,898**	**956,420**	**1%**
120 - Criminal Justice							
21 - District Court							
4113 Salaries Regular Employees	1,361,056	1,350,100	879,925	371,511	1,251,436	1,270,571	2%
4119 Salaries Reimbursed By Others	(230,047)	(200,000)	(118,423)	(111,577)	(230,000)	(275,000)	20%
4131 Parochial Retirement	76,104	79,231	53,592	22,819	76,411	76,992	1%
4132 Group Health Insurance	301,108	334,952	176,585	75,928	252,513	294,952	17%
4133 Retired Employees Grp Insurance	61,940	65,656	60,185	5,471	65,656	69,595	6%
4135 Medicare Insurance	24,213	30,111	17,430	7,414	24,844	24,837	(0%)
4136 Caddo Parish Employee Retirement	44,994	52,000	37,431	15,958	53,389	59,832	12%
4138 Unemployment Claims	-	1,000	-	-	-	1,000	-
4210 Books and Subscriptions	41,050	73,200	62,343	20,780	83,123	83,200	-
4241 Office Supplies	31,403	35,000	26,943	11,728	38,671	35,000	(9%)

General Fund
Detail Budget Worksheet

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4242 Postage	1,808	2,000	870	995	1,865	2,000	7%
4243 Copy Supplies	17,645	17,500	12,229	5,665	17,894	17,500	(2%)
4280 Telephone	-	4,000	-	-	-	-	-
4313 Maintenance Contract	47,178	40,750	31,210	93,760	124,970	150,000	20%
4353 Parking Fees	44,057	35,000	23,430	125	23,555	25,000	6%
4395 Grant Programs - Other	437,299	425,000	265,260	164,300	429,560	593,000	38%
4511 Casualty Insurance	585	784	719	65	784	864	10%
4512 Workers Comp Insurance	58,371	75,651	69,347	6,304	75,651	79,434	5%
4547 Reimb-Hearing Officer	(375,000)	(275,000)	-	(275,000)	(275,000)	(275,000)	-
4598 Criminal Court Allocation	492,069	350,000	-	350,000	350,000	350,000	-
4742 Office Equipment	15,949	35,000	19,666	9,781	29,447	30,000	2%
4754 Internet Access and Maintenance	3,672	6,000	2,152	1,676	3,828	6,000	57%
Total 21 - District Court	**2,455,453**	**2,537,935**	**1,620,893**	**777,704**	**2,398,597**	**2,619,777**	**9%**
23 - District Attorney							
4133 Retired Employees Grp Insurance	36,652	38,851	35,613	3,238	38,851	41,182	6%
4137 Supplemental Benefits	-	228,000	-	228,000	228,000	-	(100%)
4395 Grant Programs - Other	181,105	150,000	115,020	6,092	121,112	150,000	24%
4581 Annual Appropriation	7,560,000	7,938,000	5,292,000	2,646,000	7,938,000	8,334,900	5%
Total 23 - District Attorney	**7,777,757**	**8,354,851**	**5,442,634**	**2,883,329**	**8,325,963**	**8,526,082**	**2%**
25 - Coroner							
4204 Autopsies	52,181	75,000	18,364	47,414	65,778	75,000	14%
4581 Annual Appropriation	212,330	233,000	165,474	67,526	233,000	252,187	8%
Total 25 - Coroner	**264,511**	**308,000**	**183,838**	**114,940**	**298,778**	**327,187**	**10%**
28 - JP & Constables							
4113 Salaries Regular Employees	73,450	85,000	50,537	27,150	77,687	79,950	3%
4119 Salaries Reimbursed By Others	(26,880)	(27,000)	(11,868)	(8,560)	(20,428)	(27,000)	32%
4135 Medicare Insurance	7,011	6,503	5,174	3,727	8,901	7,100	(20%)
4137 Supplemental Benefits	27,452	28,000	18,347	8,948	27,295	30,000	10%
4221 Printed Office Forms	-	1,000	-	659	659	1,000	52%

General Fund
Detail Budget Worksheet

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4230 Education, Travel and Training	3,369	8,000	2,892	1,766	4,658	8,000	72%
Total 28 - JP & Constables	**84,401**	**101,503**	**65,082**	**33,690**	**98,772**	**99,050**	**-**
Total 120 - Criminal Justice	**10,582,122**	**11,302,289**	**7,312,447**	**3,809,663**	**11,122,110**	**11,572,096**	**4%**
130 - Debt							
4810 Principal Payments	-	-	-	-	-	225,500	-
4820 Interest Payments	-	-	-	-	-	33,878	-
4830 Paying Agent Fees	-	-	-	-	-	2,000	-
Total 130 - Debt	**-**	**-**	**-**	**-**	**-**	**261,378**	**-**
131 - Administration							
4113 Salaries Regular Employees	1,297,239	1,391,485	900,878	525,187	1,426,065	1,481,473	4%
4131 Parochial Retirement	103,045	120,063	81,973	31,491	113,464	128,031	13%
4132 Group Health Insurance	121,184	136,720	97,424	38,516	135,940	152,456	12%
4133 Retired Employees Grp Insurance	36,439	38,625	35,406	3,219	38,625	40,943	6%
4135 Medicare Insurance	18,014	20,177	13,422	5,090	18,512	21,482	16%
4136 Caddo Parish Employee Retirement	69,436	33,554	24,198	9,069	33,267	34,931	5%
4138 Unemployment Claims	-	1,000	-	98	98	1,000	920%
4210 Books and Subscriptions	38,573	35,000	28,938	13,734	42,672	45,000	5%
4211 Dues-Governmental Organizations	6,884	7,500	4,503	1,999	6,502	7,500	15%
4221 Printed Office Forms	423	2,000	-	559	559	2,000	258%
4230 Education, Travel and Training	55,745	55,000	26,220	27,417	53,637	55,000	3%
4241 Office Supplies	19,023	13,000	7,922	4,869	12,791	13,000	2%
4242 Postage	480	1,000	570	271	841	1,000	19%
4243 Copy Supplies	5,627	6,000	2,648	2,684	5,332	6,000	13%
4250 Equipment Repairs	755	1,000	1,481	399	1,880	1,000	(47%)
4251 Gas, Oil, Grease	2,124	1,800	1,520	1,000	2,520	1,800	(29%)
4280 Telephone	7,059	12,000	2,726	5,162	7,888	12,000	52%
4311 Recruitment and Screenings	-	300	58	200	258	300	16%
4321 Legal and Auditing	9,014	5,300	6,288	2,000	8,288	10,000	21%
4324 Information Systems Allocation	46,746	52,589	48,207	4,382	52,589	58,969	12%
4327 Professional Services	205,428	91,000	30,857	55,174	86,031	91,000	6%
4353 Parking Fees	4,429	7,500	2,636	1,689	4,325	7,500	73%

General Fund
Detail Budget Worksheet

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4360 Reimb from Other Funds	(1,238,671)	(853,686)	(782,545)	(71,141)	(853,686)	(890,601)	4%
4390 General Ins-Legal Service	(52,000)	(52,000)	(47,667)	(4,333)	(52,000)	(52,000)	-
4511 Casualty Insurance	2,045	2,561	2,348	213	2,561	2,821	10%
4512 Workers Comp Insurance	30,233	40,240	36,887	3,353	40,240	42,252	5%
4742 Office Equipment	8,377	6,000	670	5,000	5,670	6,000	6%
Total 131 - Administration	**797,652**	**1,175,728**	**527,567**	**667,302**	**1,194,869**	**1,280,857**	**7%**
132 - Human Resources							
4113 Salaries Regular Employees	423,281	600,436	443,438	141,979	585,417	557,177	(5%)
4119 Salaries Reimbursed By Others	-	-	-	-	-	(45,000)	-
4131 Parochial Retirement	46,156	66,048	38,894	13,402	52,296	60,340	15%
4132 Group Health Insurance	100,794	112,559	102,585	36,994	139,579	158,374	13%
4133 Retired Employees Grp Insurance	12,752	13,517	12,391	1,126	13,517	14,328	6%
4135 Medicare Insurance	5,416	8,706	6,040	2,351	8,391	7,427	(11%)
4138 Unemployment Claims	-	500	-	54	54	500	826%
4210 Books and Subscriptions	1,096	1,250	855	427	1,282	2,000	56%
4211 Dues-Governmental Organizations	1,728	2,245	719	359	1,078	3,000	178%
4221 Printed Office Forms	-	800	-	-	-	-	-
4230 Education, Travel and Training	12,151	16,950	10,656	3,604	14,260	25,000	75%
4241 Office Supplies	7,509	4,800	2,816	438	3,254	4,800	48%
4242 Postage	1,940	1,700	1,250	466	1,716	2,000	17%
4243 Copy Supplies	4,361	4,500	2,436	937	3,373	4,500	33%
4244 Training Resources	3,986	5,000	4,645	1,077	5,722	13,000	127%
4247 Record Retention	17,439	20,000	9,233	6,439	15,672	20,000	28%
4250 Equipment Repairs	158	100	2,027	556	2,583	500	(81%)
4251 Gas, Oil, Grease	675	1,200	460	596	1,056	1,200	14%
4256 Annual Pin Ceremony	11,749	10,000	4,954	1,999	6,953	10,000	44%
4280 Telephone	2,785	5,000	1,073	955	2,028	5,000	147%
4311 Recruitment and Screenings	388	2,200	2,611	1,306	3,917	3,000	(23%)
4313 Maintenance Contract	13,073	15,000	-	10,115	10,115	15,000	48%
4321 Legal and Auditing	1,538	1,700	1,415	116	1,531	1,785	17%
4324 Information Systems Allocation	53,424	56,095	51,420	4,675	56,095	62,900	12%
4327 Professional Services	150	7,290	1,184	591	1,775	7,000	294%

General Fund
Detail Budget Worksheet

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4353 Parking Fees	364	1,500	-	125	125	500	300%
4360 Reimb from Other Funds	(455,132)	(546,909)	(501,333)	(45,576)	(546,909)	(519,379)	(5%)
4511 Casualty Insurance	585	784	719	65	784	864	10%
4512 Workers Comp Insurance	11,946	15,895	14,570	1,325	15,895	16,690	5%
4742 Office Equipment	743	3,600	1,732	199	1,931	3,600	86%
4745 Computer Equipment Purchases	-	3,000	2,682	199	2,881	3,000	4%
Total 132 - Human Resources	**281,055**	**435,466**	**219,471**	**186,900**	**406,371**	**439,106**	**8%**
133 - Finance							
4113 Salaries Regular Employees	842,461	920,432	606,650	313,191	919,841	975,861	6%
4119 Salaries Reimbursed By Others	(73,929)	(55,000)	(21,242)	(35,739)	(56,981)	(125,000)	119%
4131 Parochial Retirement	92,355	101,247	71,490	29,689	101,179	127,345	26%
4132 Group Health Insurance	130,370	135,364	83,042	42,610	125,652	142,744	14%
4133 Retired Employees Grp Insurance	36,450	38,637	35,417	3,220	38,637	40,955	6%
4135 Medicare Insurance	11,373	13,057	8,892	3,510	12,402	14,150	14%
4211 Dues-Governmental Organizations	5,020	5,000	3,415	1,896	5,311	5,500	4%
4220 Official Publications	-	-	4,439	442	4,881	5,000	2%
4221 Printed Office Forms	907	2,500	1,301	448	1,749	2,500	43%
4230 Education, Travel and Training	23,406	30,000	15,954	8,478	24,432	30,000	23%
4241 Office Supplies	27,270	20,000	6,205	9,117	15,322	17,000	11%
4242 Postage	6,973	9,000	3,926	3,330	7,256	9,000	24%
4243 Copy Supplies	3,399	5,500	1,684	2,689	4,373	5,500	26%
4250 Equipment Repairs	-	-	181	-	181	500	176%
4251 Gas, Oil, Grease	1,585	2,000	816	932	1,748	2,000	14%
4280 Telephone	4,167	6,000	803	3,423	4,226	6,000	42%
4311 Recruitment and Screenings	435	400	279	99	378	400	6%
4321 Legal and Auditing	1,556	1,700	1,415	272	1,687	1,785	6%
4324 Information Systems Allocation	53,424	56,095	51,420	4,675	56,095	62,900	12%
4327 Professional Services	20,354	35,000	11,950	10,002	21,952	32,000	46%
4353 Parking Fees	162	500	-	159	159	500	214%
4360 Reimb from Other Funds	(1,110,398)	(812,623)	(744,904)	(67,719)	(812,623)	(829,292)	2%
4372 Cost Allocation Services	8,895	15,500	(12,495)	23,995	11,500	15,500	35%
4511 Casualty Insurance	2,190	2,758	2,528	230	2,758	3,038	10%

General Fund
Detail Budget Worksheet

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4512 Workers Comp Insurance	28,959	38,530	35,319	3,211	38,530	40,456	5%
4543 Accounting Fees	(5,500)	(5,500)	-	(5,500)	(5,500)	(5,500)	-
4742 Office Equipment	2,855	8,500	461	6,394	6,855	8,500	24%
Total 133 - Finance	**114,740**	**574,597**	**168,946**	**363,054**	**532,000**	**589,342**	**11%**
134 - Communications							
4113 Salaries Regular Employees	169,171	251,930	160,245	74,561	234,806	245,984	5%
4131 Parochial Retirement	18,300	27,714	18,617	7,212	25,829	27,058	5%
4132 Group Health Insurance	23,987	49,007	23,241	8,921	32,162	35,581	11%
4133 Retired Employees Grp Insurance	-	-	1,775	161	1,936	2,052	6%
4135 Medicare Insurance	2,274	3,654	2,301	1,170	3,471	3,567	3%
4211 Dues-Governmental Organizations	2,307	4,000	1,844	730	2,574	4,000	55%
4223 Annual Report	-	5,000	-	-	-	3,500	-
4230 Education, Travel and Training	2,647	12,000	6,952	3,177	10,129	12,000	18%
4241 Office Supplies	2,842	3,000	3,522	344	3,866	4,500	16%
4242 Postage	140	1,000	1	188	189	1,000	429%
4250 Equipment Repairs	1,559	1,500	1,012	91	1,103	1,500	36%
4251 Gas, Oil, Grease	946	2,700	971	723	1,694	2,700	59%
4280 Telephone	2,580	4,000	1,245	801	2,046	4,000	96%
4321 Legal and Auditing	-	1,100	916	17	933	1,155	24%
4324 Information Systems Allocation	-	-	6,428	584	7,012	7,863	12%
4327 Professional Services	60,550	70,000	27,717	29,953	57,670	70,000	21%
4344 Public Information	59,952	79,000	22,855	19,510	42,365	85,000	101%
4360 Reimb from Other Funds	(192,681)	(216,394)	(198,361)	(18,033)	(216,394)	(223,671)	3%
4511 Casualty Insurance	-	-	1,625	325	1,950	1,953	-
4512 Workers Comp Insurance	-	10,060	9,222	838	10,060	10,563	5%
4742 Office Equipment	-	3,000	-	2,985	2,985	3,000	1%
Total 134 - Communications	**154,574**	**312,271**	**92,126**	**134,260**	**226,386**	**303,305**	**34%**
136 - Information Systems							
4113 Salaries Regular Employees	344,274	363,959	213,808	125,189	338,997	392,157	16%
4131 Parochial Retirement	37,664	40,036	25,421	11,868	37,289	43,137	16%
4132 Group Health Insurance	27,637	29,661	21,350	11,183	32,533	40,782	25%

General Fund
Detail Budget Worksheet

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4133 Retired Employees Grp Insurance	4,554	4,827	4,425	402	4,827	5,117	6%
4135 Medicare Insurance	4,810	5,278	3,225	1,690	4,915	5,686	16%
4230 Education, Travel and Training	515	5,000	400	188	588	5,000	750%
4241 Office Supplies	669	1,000	29	496	525	1,000	90%
4250 Equipment Repairs	172	3,000	521	1,000	1,521	3,000	97%
4251 Gas, Oil, Grease	466	2,500	666	999	1,665	2,500	50%
4280 Telephone	1,628	7,500	3,611	1,125	4,736	7,500	58%
4311 Recruitment and Screenings	-	-	180	20	200	200	-
4313 Maintenance Contract	496,685	500,000	292,929	219,157	512,086	575,000	12%
4321 Legal and Auditing	1,079	1,140	949	114	1,063	1,218	15%
4327 Professional Services	3,918	10,000	1,050	4,009	5,059	10,000	98%
4360 Reimb from Other Funds	(667,800)	(701,191)	(642,758)	(58,433)	(701,191)	(786,250)	12%
4511 Casualty Insurance	2,045	2,561	2,348	213	2,561	2,821	10%
4512 Workers Comp Insurance	8,015	10,060	9,222	838	10,060	10,563	5%
4742 Office Equipment	907	1,000	-	927	927	3,000	224%
4745 Computer Equipment Purchases	75	2,000	-	-	-	-	-
4754 Internet Access and Maintenance	46,817	40,000	26,016	15,900	41,916	50,000	19%
Total 136 - Information Systems	**314,129**	**328,331**	**(36,611)**	**336,888**	**300,277**	**372,431**	**24%**
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	-	26,995	26,995	37,000	37%
4955 Parish Service Office	37,796	46,000	33,099	11,391	44,490	46,000	3%
4959 NGO Appropriations	250,000	250,000	-	250,000	250,000	250,000	-
Total 150 - Allocation To Other Entities	**635,791**	**658,000**	**195,599**	**450,886**	**646,485**	**658,000**	**2%**
161 - Facility & Maintenance							
63 - Coroner Building							
4260 Building Repairs & Maintenance	14,063	14,000	4,553	4,436	8,989	12,000	33%
4272 Electricity	21,009	25,000	11,673	9,575	21,248	25,000	18%
4273 Water	2,208	2,500	1,080	960	2,040	2,500	23%
4280 Telephone	5,447	6,000	3,945	1,929	5,874	6,000	2%

General Fund
Detail Budget Worksheet

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4312 Pest Control	743	1,000	372	371	743	1,000	35%
4313 Maintenance Contract	929	1,000	266	834	1,100	1,200	9%
4317 Janitorial Service	16,500	22,000	12,000	8,000	20,000	22,000	10%
4318 Waste Disposal Fees	1,680	3,000	1,231	629	1,860	2,500	34%
4388 Building Management	4,239	4,252	3,898	354	4,252	4,693	10%
Total 63 - Coroner Building	**66,818**	**78,752**	**39,018**	**27,088**	**66,106**	**76,893**	**16%**
64 - LSU Extension Bldg							
4260 Building Repairs & Maintenance	3,326	6,000	2,610	1,027	3,637	6,000	65%
4271 Natural Gas	865	1,000	586	473	1,059	1,000	(6%)
4272 Electricity	7,070	7,000	3,712	3,055	6,767	7,000	3%
4273 Water	413	600	222	191	413	600	45%
4291 Lawn and Tree Maintenance	2,200	2,100	1,600	500	2,100	2,100	-
4312 Pest Control	1,443	700	859	134	993	700	(30%)
4316 Security	279	660	212	212	424	660	56%
4317 Janitorial Service	12,655	17,000	11,160	5,580	16,740	17,000	2%
4318 Waste Disposal Fees	280	1,100	615	148	763	1,100	44%
4388 Building Management	4,239	4,252	3,898	354	4,252	4,693	10%
4511 Casualty Insurance	3,653	4,728	4,334	394	4,728	5,208	10%
4754 Internet Access and Maintenance	4,875	5,000	3,389	1,627	5,016	5,000	(0%)
Total 64 - LSU Extension Bldg	**41,298**	**50,140**	**33,197**	**13,695**	**46,892**	**51,061**	**9%**
65 - Archives							
4327 Professional Services	79,631	95,000	69,625	25,125	94,750	100,000	6%
Total 65 - Archives	**79,631**	**95,000**	**69,625**	**25,125**	**94,750**	**100,000**	**6%**
69 - David Raines Comm Center							
4114 Salaries-Special	6,067	6,500	-	6,323	6,323	6,500	3%
4260 Building Repairs & Maintenance	19,434	20,000	6,828	7,141	13,969	20,000	43%
4271 Natural Gas	655	1,000	416	376	792	1,000	26%
4272 Electricity	57,029	49,000	31,342	24,393	55,735	49,000	(12%)
4273 Water	4,326	6,000	5,617	1,830	7,447	6,000	(19%)
4291 Lawn and Tree Maintenance	5,300	5,500	4,100	1,400	5,500	5,500	-

General Fund
Detail Budget Worksheet

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4312 Pest Control	1,058	1,500	529	530	1,059	1,500	42%
4313 Maintenance Contract	822	-	-	-	-	-	-
4316 Security	1,497	1,400	1,060	393	1,453	1,500	3%
4317 Janitorial Service	21,000	23,000	7,610	4,730	12,340	15,000	22%
4318 Waste Disposal Fees	5,600	7,000	3,693	886	4,579	6,000	31%
4388 Building Management	12,110	12,148	11,136	1,012	12,148	13,406	10%
4511 Casualty Insurance	2,045	2,561	2,348	213	2,561	2,821	10%
4544 Utilities Charged To Other	(66,238)	(40,000)	(22,828)	(9,999)	(32,827)	(40,000)	22%
4558 Reimb-Health Tax Fund	(33,390)	(33,390)	(30,607)	(2,783)	(33,390)	(33,390)	-
4754 Internet Access and Maintenance	4,520	3,500	3,036	2,172	5,208	3,500	(33%)
Total 69 - David Raines Comm Center	**41,835**	**65,719**	**24,279**	**38,618**	**62,897**	**58,337**	**(7%)**
Total 161 - Facility & Maintenance	**229,582**	**289,611**	**166,119**	**104,526**	**270,645**	**286,291**	**6%**
170 - Elections							
71 - Registrar Of Voters							
4113 Salaries Regular Employees	167,758	217,559	132,250	64,420	196,670	222,612	13%
4114 Salaries-Special	-	15,000	-	-	-	-	-
4122 Salaries-Part Time	302,750	300,000	215,316	148,180	363,496	375,000	3%
4132 Group Health Insurance	2,840	5,000	2,802	7,555	10,357	10,633	3%
4133 Retired Employees Grp Insurance	11,853	12,564	11,517	1,047	12,564	13,318	6%
4135 Medicare Insurance	27,548	25,995	21,066	12,565	33,631	38,115	13%
4138 Unemployment Claims	-	1,000	-	-	-	50	-
4139 ROV Retirement	24,858	38,000	18,084	6,277	24,361	29,648	22%
4210 Books and Subscriptions	2,351	2,500	-	2,159	2,159	2,500	16%
4211 Dues-Governmental Organizations	1,375	6,000	-	2,495	2,495	6,000	140%
4220 Official Publications	6,937	7,500	228	6,000	6,228	7,500	20%
4221 Printed Office Forms	923	10,000	973	100	1,073	5,000	366%
4230 Education, Travel and Training	11,367	21,000	3,756	10,700	14,456	21,000	45%
4241 Office Supplies	15,259	20,000	13,930	4,385	18,315	20,000	9%
4242 Postage	33,505	120,000	30,035	29,940	59,975	120,000	100%
4243 Copy Supplies	5,844	7,000	4,236	2,078	6,314	7,000	11%
4260 Building Repairs & Maintenance	-	1,500	-	12,482	12,482	1,500	(88%)

General Fund
Detail Budget Worksheet

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4280 Telephone	1,132	2,500	(206)	1,427	1,221	2,500	105%
4313 Maintenance Contract	-	2,000	-	-	-	2,000	-
4327 Professional Services	6,380	10,000	10,838	2,000	12,838	10,000	(22%)
4353 Parking Fees	15,453	16,000	14,183	4,981	19,164	20,000	4%
4511 Casualty Insurance	1,754	2,167	1,986	181	2,167	2,387	10%
4512 Workers Comp Insurance	8,015	10,060	9,222	838	10,060	10,563	5%
4742 Office Equipment	1,846	5,000	9,343	643	9,986	5,000	(50%)
4754 Internet Access and Maintenance	2,100	2,500	1,421	961	2,382	2,500	5%
Total 71 - Registrar Of Voters	**651,848**	**860,845**	**500,979**	**321,415**	**822,394**	**934,826**	**14%**
72 - Election Cost							
4172 Election Expense	3,171	200,000	9,440	180,251	189,691	200,000	5%
4173 Voting Precinct Improvement	91	2,000	-	1,255	1,255	2,000	59%
Total 72 - Election Cost	**3,262**	**202,000**	**9,440**	**181,506**	**190,946**	**202,000**	**6%**
Total 170 - Elections	**655,110**	**1,062,845**	**510,419**	**502,921**	**1,013,340**	**1,136,826**	**12%**
180 - Statutory Appropriations							
4201 Ambulance Service	5,550	15,000	2,100	5,000	7,100	15,000	111%
4202 Pauper Funeral	75,000	75,000	75,000	-	75,000	75,000	-
4310 Codification of Ordinances	4,487	8,000	-	6,785	6,785	8,000	18%
4352 Governmental Relations	185,245	270,000	88,870	166,081	254,951	270,000	6%
4355 Marketing	31,540	140,000	2,578	59,000	61,578	140,000	127%
4591 Retirement Contributions	275,787	276,030	-	282,590	282,590	288,230	2%
4592 Sheriff's Tax Collection	15,350	20,000	14,854	58	14,912	20,000	34%
4712 Site Lease	159,996	160,000	119,997	39,999	159,996	160,000	-
4810 Principal Payments	211,000	214,000	213,993	7	214,000	-	(100%)
4820 Interest Payments	44,932	39,620	98,134	9,999	108,133	-	(100%)
4830 Paying Agent Fees	1,925	2,000	6,887	13,228	20,115	-	(100%)
Total 180 - Statutory Appropriations	**1,010,812**	**1,219,650**	**622,412**	**582,748**	**1,205,160**	**976,230**	**(19%)**
611 - LSU Extension Service							
4113 Salaries Regular Employees	69,300	69,300	51,975	17,325	69,300	69,300	-
4243 Copy Supplies	2,673	2,500	1,209	1,586	2,795	2,500	(11%)

General Fund
Detail Budget Worksheet

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4250 Equipment Repairs	2,731	3,500	994	2,000	2,994	3,500	17%
4251 Gas, Oil, Grease	1,835	3,000	1,229	999	2,228	3,000	35%
4742 Office Equipment	160	500	-	421	421	500	19%
Total 611 - LSU Extension Service	**76,699**	**78,800**	**55,407**	**22,331**	**77,738**	**78,800**	**1%**
Total Expenditures - General Fund	**15,742,377**	**18,298,987**	**10,516,042**	**7,422,237**	**17,938,279**	**18,911,082**	**5%**
Excess (Deficiency) Of Revenues Over Expenditures	**(2,059,918)**	**(5,554,285)**	**(7,474,568)**	**2,800,425**	**(4,674,143)**	**(5,481,869)**	**17%**
Other Financing Sources (Uses)							
3839 Transfer From American Rescue Plan Fund	1,100,000	250,000	-	250,000	250,000	200,000	(20%)
3849 Transfer From Oil & Gas	-	-	-	-	-	1,000,000	-
3855 Transfer From Criminal Justice	6,000,000	5,000,000	4,583,333	416,667	5,000,000	6,250,000	25%
3863 Transfer From Opioid Settlement Fund	-	200,000	-	200,000	200,000	200,000	-
4688 Transfer To Capital Outlay	(1,230,000)	(636,575)	(583,527)	(53,048)	(636,575)	(2,533,000)	298%
4691 Transfer To Parks & Recreation	(500,000)	(500,000)	-	(500,000)	(500,000)	(1,350,000)	170%
Total Other Financing Sources (Uses)	**5,370,000**	**4,313,425**	**3,999,806**	**313,619**	**4,313,425**	**3,767,000**	**(13%)**
Net Change	**3,310,082**	**(1,240,860)**	**(3,474,762)**	**3,114,044**	**(360,718)**	**(1,714,869)**	**375%**
Fund Balance at Beginning of Year	23,501,015	25,036,948	26,811,097	26,811,097	26,811,097	26,450,379	(1%)
Fund Balance at End of Year	**$ 26,811,097**	**$ 23,796,088**	**$ 23,336,335**	**$ 33,039,185**	**$ 26,450,379**	**$ 24,735,511**	**(6%)**

Individual Fund Budgets - Special Revenue Funds

SPECIAL REVENUE FUNDS

303 Public Works Fund (200)
311 Building Maintenance Fund (210)
316 Detention Facilities Fund (225)
320 Parks and Recreation Fund (230)
327 Solid Waste Disposal Fund (240)
330 Juvenile Justice Fund (260)
336 Health Tax Fund (270)
342 Biomedical Fund (280)
343 Riverboat Fund (290)
345 Criminal Justice Fund (295)
347 Head Start Fund (296)
348 Oil and Gas Fund (297)
350 Opioid Settlement Fund (298)
351 Economic Development Fund (750)
352 Economic Development District Trust Fund (755)
353 Law Officers Witness Fund (770)
354 Housing Choice Voucher Program Fund (772)
355 American Rescue Plan Fund (797)
356 E. Edward Jones Housing Trust Fund (798)
358 Reserve Trust Fund (799)



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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	$ 20,737,673	$ 6,532,153	$ 12,220,218	$ 2,011,847	$ 6,000,338	$ 4,731,486	$ 4,697,343	$ 4,021,536	$ -
Licenses & Permits Revenue	401,500	-	-	-	-	-	2,500	-	-
Intergovernmental Revenue	3,089,995	104,000	194,500	29,185	-	1,206,848	77,000	64,000	445,000
Gaming Revenue	-	-	-	-	-	-	-	-	715,000
Oil and Gas Revenue	-	-	-	-	-	-	-	-	-
Charges For Services	285,000	-	-	103,000	-	-	100,000	-	-
Fines & Forfeitures Revenue	10,000	-	-	-	-	-	-	-	-
Rents and Interest Earned	300,000	161,000	60,000	65,000	350,000	125,000	55,000	3,000	5,000
Other Revenue	79,000	10,000	7,500	2,600	140,000	10,500	6,500	-	-
Total Revenue	**24,903,168**	**6,807,153**	**12,482,218**	**2,211,632**	**6,490,338**	**6,073,834**	**4,938,343**	**4,088,536**	**1,165,000**
Expenditures By Function									
General Government									
Administration	-	-	-	-	-	-	-	-	1,061,071
Finance	-	-	-	-	-	-	-	-	-
Allocation To Other Entities	-	-	-	-	-	-	-	-	1,400,000
Fleet Services	805,454	-	-	-	-	-	-	-	-
Total General Government	**805,454**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2,461,071**
Building Facilities									
Forcht Wade	-	10,000	-	-	-	-	-	-	-
Criminal Administration	-	225,000	-	-	-	-	-	-	-
Courthouse	-	5,900,311	-	-	-	-	-	-	-
Juvenile Justice Bldgs	-	-	-	-	-	733,140	-	-	-
Francis Bickham Bldg	-	183,318	-	-	-	-	-	-	-
Government Plaza	-	293,726	-	-	-	-	-	-	-
Veterans Affairs Building	-	28,000	-	-	-	-	-	-	-
Total Building Facilities	**-**	**6,640,355**	**-**	**-**	**-**	**733,140**	**-**	**-**	**-**
Criminal Justice									
Criminal Administration	-	-	-	-	-	-	-	-	-
District Court	-	-	-	-	-	-	-	-	-
Total Criminal Justice	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Juvenile Court	-	-	-	-	-	1,125,239	-	-	-

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	$ 8,335,883	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licenses & Permits Revenue	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	132,000	18,000,000	-	-	-	-	-	1,200,000	-
Gaming Revenue	-	-	-	-	750,000	-	-	-	-
Oil and Gas Revenue	-	-	2,500,000	-	-	-	-	-	-
Charges For Services	-	-	-	-	-	-	12,000	-	-
Fines & Forfeitures Revenue	-	-	-	-	-	-	-	-	-
Rents and Interest Earned	5,500	-	175,000	55,000	35,000	400	400	-	-
Other Revenue	-	-	-	500,000	-	-	-	-	-
Total Revenue	**8,473,383**	**18,000,000**	**2,675,000**	**555,000**	**785,000**	**400**	**12,400**	**1,200,000**	**-**
Expenditures By Function									
General Government									
Administration	-	-	84,813	1,790,019	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Allocation To Other Entities	-	-	-	-	-	-	-	-	-
Fleet Services	-	-	-	-	-	-	-	-	-
Total General Government	**-**	**-**	**84,813**	**1,790,019**	**-**	**-**	**-**	**-**	**-**
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	289,148	-	-	-	-	-	-	-	-
District Court	-	-	-	-	-	-	13,944	-	-
Total Criminal Justice	**289,148**	**-**	**-**	**-**	**-**	**-**	**13,944**	**-**	**-**
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	$ -	$ -	$ 69,288,477
Licenses & Permits Revenue	-	-	404,000
Intergovernmental Revenue	-	-	24,542,528
Gaming Revenue	165,000	-	1,630,000
Oil and Gas Revenue	-	-	2,500,000
Charges For Services	-	-	500,000
Fines & Forfeitures Revenue	-	-	10,000
Rents and Interest Earned	10,000	750,000	2,155,300
Other Revenue	-	-	756,100
Total Revenue	**175,000**	**750,000**	**101,786,405**
Expenditures By Function			
General Government			
Administration	-	-	2,935,903
Finance	-	12,321	12,321
Allocation To Other Entities	-	350,000	1,750,000
Fleet Services	-	-	805,454
Total General Government	**-**	**362,321**	**5,503,678**
Building Facilities			
Forcht Wade	-	-	10,000
Criminal Administration	-	-	225,000
Courthouse	-	-	5,900,311
Juvenile Justice Bldgs	-	-	733,140
Francis Bickham Bldg	-	-	183,318
Government Plaza	-	-	293,726
Veterans Affairs Building	-	-	28,000
Total Building Facilities	**-**	**-**	**7,373,495**
Criminal Justice			
Criminal Administration	-	-	289,148
District Court	-	-	13,944
Total Criminal Justice	**-**	**-**	**303,092**
Juvenile Court	-	-	1,125,239

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	-	-	-	-	-	5,168,417	-	-	-
Juvenile Detention	-	-	-	-	-	3,563,521	-	-	-
Total Juvenile Services	**-**	**-**	**-**	**-**	**-**	**8,731,938**	**-**	**-**	**-**
Caddo Correctional Center	-	-	5,193,945	-	-	-	-	-	-
Statutory Appropriations	-	-	8,725,000	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	5,241,274	-	-
Highways, Streets, and Drainage	10,296,721	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	6,231,351	-	-	-	-
Culture and Recreation	-	-	-	3,294,357	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-	3,914,514	-
Interest and Fees on Long-term Debt	-	135,800	210,678	756,250	-	-	90,000	-	-
Total Expenditures	**11,102,175**	**6,776,155**	**14,129,623**	**4,050,607**	**6,231,351**	**10,590,317**	**5,331,274**	**3,914,514**	**2,461,071**
Excess (Deficiency) Of Revenues Over Expenditures	**13,800,993**	**30,998**	**(1,647,405)**	**(1,838,975)**	**258,987**	**(4,516,483)**	**(392,931)**	**174,022**	**(1,296,071)**
Other Financing Sources (Uses)									
Transfers In	-	-	1,250,000	1,550,000	-	3,100,000	-	-	1,000,000
Transfers Out	(20,857,000)	(1,260,000)	(945,000)	-	(3,643,000)	(240,000)	(427,000)	-	-
Total Other Financing Sources (Uses)	**(20,857,000)**	**(1,260,000)**	**305,000**	**1,550,000**	**(3,643,000)**	**2,860,000**	**(427,000)**	**-**	**1,000,000**
Net Change	**(7,056,007)**	**(1,229,002)**	**(1,342,405)**	**(288,975)**	**(3,384,013)**	**(1,656,483)**	**(819,931)**	**174,022**	**(296,071)**
Fund Balance at Beginning of Year	**42,152,604**	**9,087,771**	**12,307,756**	**2,082,433**	**31,608,112**	**10,376,686**	**6,193,643**	**2,606,509**	**346,949**
Fund Balance at End of Year	**$ 35,096,597**	**$ 7,858,769**	**$ 10,965,351**	**$ 1,793,458**	**$ 28,224,099**	**$ 8,720,203**	**$ 5,373,712**	**$ 2,780,531**	**$ 50,878**

Special Revenue Funds

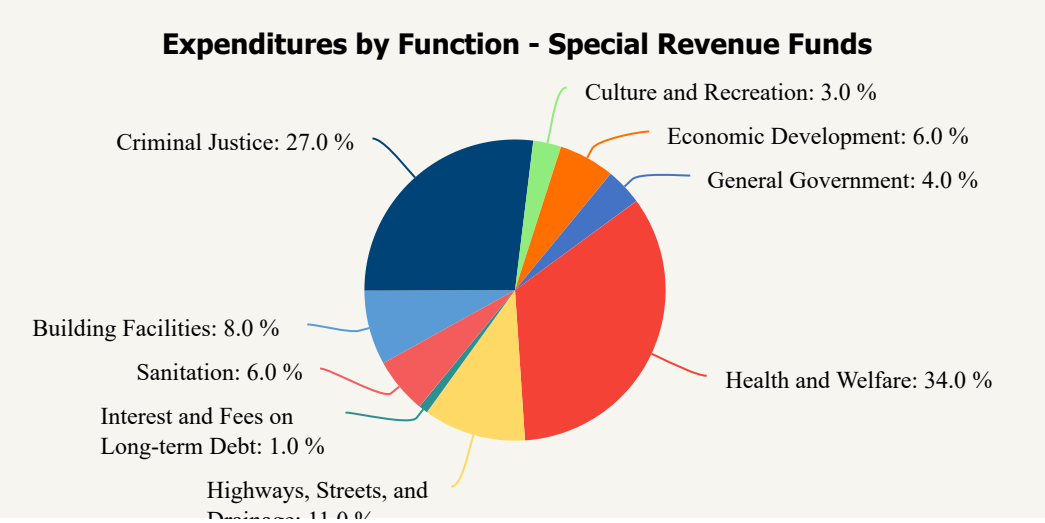
Summary of Revenues, Expenditures, and Changes in Fund Balances (Continued)

	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	-	18,000,000	-	-	-	-	-	1,200,000	-
Highways, Streets, and Drainage	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Economic Development	-	-	-	-	1,147,250	50,630	-	-	-
Interest and Fees on Long-term Debt	-	-	400,000	-	-	-	-	-	-
Total Expenditures	**289,148**	**18,000,000**	**484,813**	**1,790,019**	**1,147,250**	**50,630**	**13,944**	**1,200,000**	**-**
Excess (Deficiency) Of Revenues Over Expenditures	**8,184,235**	**-**	**2,190,187**	**(1,235,019)**	**(362,250)**	**(50,230)**	**(1,544)**	**-**	**-**
Other Financing Sources (Uses)									
Transfers In	1,600,000	-	-	-	-	-	-	-	-
Transfers Out	(10,500,000)	-	(4,388,500)	(1,300,000)	-	-	-	-	(200,000)
Total Other Financing Sources (Uses)	**(8,900,000)**	**-**	**(4,388,500)**	**(1,300,000)**	**-**	**-**	**-**	**-**	**(200,000)**
Net Change	**(715,765)**	**-**	**(2,198,313)**	**(2,535,019)**	**(362,250)**	**(50,230)**	**(1,544)**	**-**	**(200,000)**
Fund Balance at Beginning of Year	**720,099**	**-**	**7,474,078**	**4,941,701**	**1,970,782**	**55,391**	**30,222**	**5,325**	**687,013**
Fund Balance at End of Year	**$ 4,334**	**$ -**	**$ 5,275,765**	**$ 2,406,682**	**$ 1,608,532**	**$ 5,161**	**$ 28,678**	**$ 5,325**	**$ 487,013**

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	-	-	5,168,417
Juvenile Detention	-	-	3,563,521
Total Juvenile Services	**-**	**-**	**8,731,938**
Caddo Correctional Center	-	-	5,193,945
Statutory Appropriations	-	-	8,725,000
Health and Welfare	-	-	24,441,274
Highways, Streets, and Drainage	-	-	10,296,721
Sanitation	-	-	6,231,351
Culture and Recreation	-	-	3,294,357
Economic Development	109,717	-	5,222,111
Interest and Fees on Long-term Debt	-	-	1,592,728
Total Expenditures	**109,717**	**362,321**	**88,034,929**
Excess (Deficiency) Of Revenues Over Expenditures	**65,283**	**387,679**	**13,751,476**
Other Financing Sources (Uses)			
Transfers In	-	-	8,500,000
Transfers Out	-	(4,000,000)	(47,760,500)
Total Other Financing Sources (Uses)	**-**	**(4,000,000)**	**(39,260,500)**
Net Change	**65,283**	**(3,612,321)**	**(25,509,024)**
Fund Balance at Beginning of Year	**4,285,340**	**51,553,952**	**188,486,366**
Fund Balance at End of Year	**$ 4,350,623**	**$ 47,941,631**	**$ 162,977,342**



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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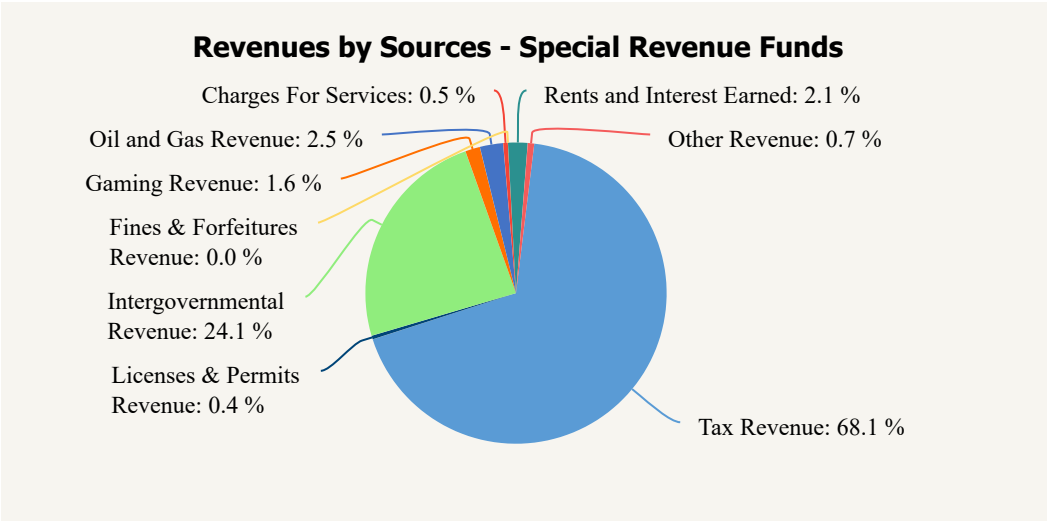
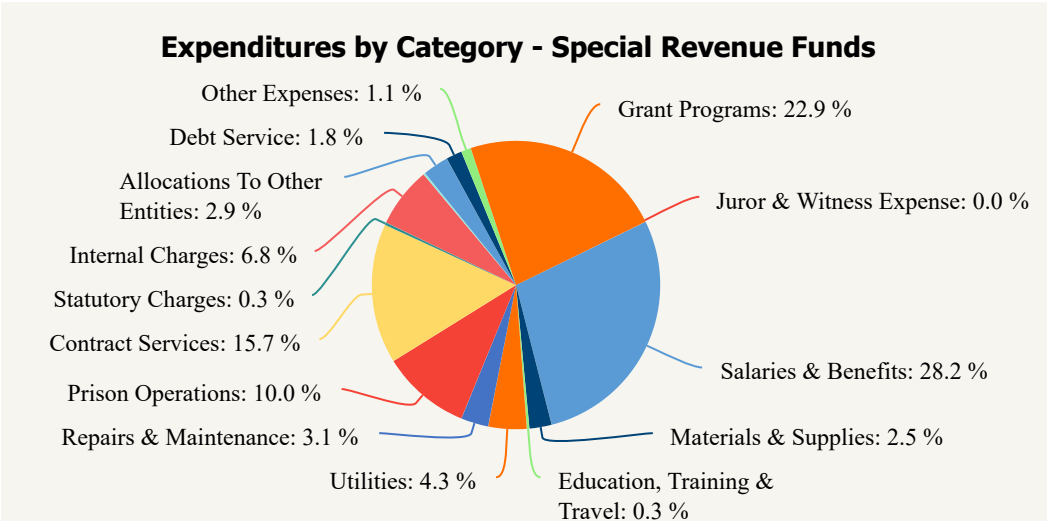
Special Revenue Fund
Budget By Category

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget
Revenue				
Tax Revenue	$ 67,880,728	$ 65,108,524	$ 68,591,110	$ 69,288,477
Licenses & Permits Revenue	402,295	417,500	380,305	404,000
Intergovernmental Revenue	40,686,753	27,266,443	28,956,623	24,542,528
Gaming Revenue	1,898,895	1,650,000	1,751,828	1,630,000
Oil and Gas Revenue	9,295,074	2,500,000	3,214,110	2,500,000
Charges For Services	403,724	447,100	484,852	500,000
Fines & Forfeitures Revenue	2,600	10,000	7,200	10,000
Rents and Interest Earned	10,106,869	1,789,800	2,210,708	2,155,300
Other Revenue	2,266,738	719,150	1,179,142	756,100
Total Revenue	**132,943,676**	**99,908,517**	**106,775,878**	**101,786,405**
Expenditures				
Salaries & Benefits	21,395,854	23,521,190	22,918,820	24,948,548
Materials & Supplies	1,301,153	2,334,275	1,586,551	2,190,775
Education, Training & Travel	162,210	231,015	183,720	253,500
Utilities	3,274,503	3,468,700	3,483,934	3,752,900
Repairs & Maintenance	2,307,415	2,642,190	2,486,724	2,739,390
Prison Operations	7,652,840	8,779,000	8,871,048	8,798,000
Contract Services	9,888,505	11,948,190	11,170,323	13,785,371
Statutory Charges	208,695	246,300	232,817	246,300
Internal Charges	4,628,242	5,173,893	5,033,842	5,974,667
Capital Outlay	100,695	128,000	106,434	146,000
Allocations To Other Entities	1,959,507	2,953,650	2,749,114	2,562,000
Debt Service	830,520	830,620	830,865	1,592,728
Other Expenses	455,526	866,400	739,136	981,750
Grant Programs	22,554,136	23,155,364	25,540,819	20,191,000
Reimbursements	(156,400)	(140,000)	(140,000)	(140,000)
Juror & Witness Expense	7,750	12,000	7,200	12,000
Total Expenditures	**76,571,150**	**86,150,787**	**85,801,347**	**88,034,929**
Excess (Deficiency) Of Revenues Over Expenditures	**56,372,526**	**13,757,730**	**20,974,531**	**13,751,476**
Other Financing Sources (Uses)				
Transfers In	12,774,000	10,350,000	10,350,000	8,500,000
Transfers Out	(58,888,220)	(48,721,500)	(48,721,500)	(47,760,500)
Total Other Financing Sources (Uses)	**(46,114,220)**	**(38,371,500)**	**(38,371,500)**	**(39,260,500)**
Net Change	**10,258,306**	**(24,613,770)**	**(17,396,969)**	**(25,509,024)**
Fund Balance at Beginning of Year	195,849,909	191,209,404	206,108,215	188,486,365
Fund Balance at End of Year	**$206,108,215**	**$166,595,634**	**$188,486,365**	**$162,977,341**


Revenues by Sources - Special Revenue Funds
Charges For Services: 0.5 %
Rents and Interest Earned: 2.1 %
Oil and Gas Revenue: 2.5 %
Other Revenue: 0.7 %
Gaming Revenue: 1.6 %
Fines & Forfeitures Revenue: 0.0 %
Intergovernmental Revenue: 24.1 %
Licenses & Permits Revenue: 0.4 %
Tax Revenue: 68.1 %


Expenditures by Category - Special Revenue Funds
Other Expenses: 1.1 %
Grant Programs: 22.9 %
Debt Service: 1.8 %
Allocations To Other Entities: 2.9 %
Juror & Witness Expense: 0.0 %
Internal Charges: 6.8 %
Statutory Charges: 0.3 %
Contract Services: 15.7 %
Salaries & Benefits: 28.2 %
Prison Operations: 10.0 %
Repairs & Maintenance: 3.1 %
Materials & Supplies: 2.5 %
Utilities: 4.3 %
Education, Training & Travel: 0.3 %

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Public Works Fund (200)							
Revenues							
3113 Ad Valorem Tax-Parish	$ 8,212,010	$ 8,419,680	$ -	$ 8,727,730	$ 8,727,730	$ 8,901,970	2%
3114 Gas & Oil Sales	81,230	80,000	56,265	23,649	79,914	80,000	-
3115 Estimated Uncollectible Taxes	(7,234)	(210,490)	-	(218,190)	(218,190)	(222,550)	2%
3117 Sign Billings	4,486	2,500	-	2,511	2,511	2,500	(0%)
3119 Equipment Repair Billings	80,338	90,000	50,255	5,193	55,448	90,000	62%
3120 Prior Year Taxes	27,587	71,024	47,067	7,054	54,121	40,253	(26%)
3175 Sales Tax Collections	13,026,654	11,005,500	8,762,564	3,218,392	11,980,956	12,018,000	-
3180 Culvert Fees	5,847	7,500	4,802	965	5,767	7,500	30%
3181 Subdivision Fees	20,891	20,000	33,964	1,794	35,758	20,000	(44%)
3190 Special Assessment Revenue	7,990	4,000	-	5,115	5,115	4,000	(22%)
3219 Oil and Gas Permits	378,372	400,000	313,536	63,409	376,945	400,000	6%
3220 Building Permits	20,129	15,000	1,050	600	1,650	1,500	(9%)
3224 Fines	2,600	10,000	6,900	300	7,200	10,000	39%
3351 State Revenue Sharing	136,926	130,559	-	132,551	132,551	129,995	(2%)
3356 Parish Transportation Fund	1,418,216	1,400,000	686,603	724,402	1,411,005	1,400,000	(1%)
3357 Road Royalty	2,599,218	1,560,000	1,417,814	266,702	1,684,516	1,560,000	(7%)
3462 FEMA Grant	11,453	-	47,591	140	47,731	-	(100%)
3610 Interest Earned	1,972,207	250,000	122,638	142,518	265,156	300,000	13%
3692 Adjudicated Property Fees	85,909	100,000	71,317	14,144	85,461	85,000	(1%)
3695 Miscellaneous Revenue	162,605	45,000	495,626	3,262	498,888	75,000	(85%)
3725 Grant Revenue - Other	29,960	-	-	-	-	-	-
Total Revenues - Public Works Fund	**28,277,392**	**23,400,273**	**12,117,993**	**13,122,240**	**25,240,233**	**24,903,168**	**(1%)**
Expenditures							
411 - Road Administration							
4113 Salaries Regular Employees	830,415	932,964	592,840	274,816	867,656	944,092	9%
4122 Salaries-Part Time	49,286	50,097	31,889	14,456	46,345	48,204	4%
4131 Parochial Retirement	81,716	102,627	63,099	32,768	95,867	103,850	8%
4132 Group Health Insurance	83,350	106,410	64,311	34,484	98,795	103,735	5%

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4133 Retired Employees Grp Insurance	40,679	43,120	39,527	3,593	43,120	45,707	6%
4135 Medicare Insurance	17,366	19,555	13,320	6,116	19,436	19,468	-
4138 Unemployment Claims	-	1,000	-	456	456	1,000	119%
4210 Books and Subscriptions	2,040	3,000	1,575	1,082	2,657	3,000	13%
4211 Dues-Governmental Organizations	3,265	5,000	625	3,700	4,325	5,000	16%
4221 Printed Office Forms	-	1,500	965	22	987	1,500	52%
4230 Education, Travel and Training	12,034	25,000	10,453	7,201	17,654	25,000	42%
4241 Office Supplies	18,796	22,000	8,265	8,530	16,795	22,000	31%
4243 Copy Supplies	1,977	5,000	2,085	52	2,137	5,000	134%
4250 Equipment Repairs	13,895	35,000	9,925	4,873	14,798	32,000	116%
4251 Gas, Oil, Grease	11,712	19,000	12,176	6,789	18,965	22,000	16%
4280 Telephone	7,749	14,000	4,348	5,517	9,865	14,000	42%
4311 Recruitment and Screenings	2,474	1,000	29	1,868	1,897	3,000	58%
4313 Maintenance Contract	7,205	15,000	6,915	5,430	12,345	15,000	22%
4321 Legal and Auditing	14,569	16,480	13,720	2,760	16,480	17,304	5%
4324 Information Systems Allocation	113,526	112,190	102,841	9,349	112,190	125,800	12%
4327 Professional Services	178,993	250,000	40,149	169,726	209,875	250,000	19%
4329 Reimb From PW Funds	(277,804)	(291,700)	(267,392)	(24,308)	(291,700)	(306,285)	5%
4353 Parking Fees	2,794	4,000	1,318	1,669	2,987	4,000	34%
4361 General Fund Administration	329,710	373,862	342,707	31,155	373,862	376,629	1%
4387 Adjudicated Property Expenses	23,378	35,000	10,573	15,116	25,689	35,000	36%
4422 Small Tools	-	-	-	-	-	5,000	-
4511 Casualty Insurance	195,757	262,207	240,356	21,851	262,207	288,827	10%
4512 Workers Comp Insurance	35,310	46,980	43,065	2,302	45,367	49,329	9%
4591 Retirement Contributions	246,719	249,220	-	258,330	258,330	263,490	2%
4592 Sheriff's Tax Collection	1,026	5,000	1,302	674	1,976	5,000	153%
4742 Office Equipment	-	10,000	135	2,662	2,797	10,000	258%
4745 Computer Equipment Purchases	4,903	10,000	1,065	5,484	6,549	10,000	53%
Total 411 - Road Administration	**2,052,842**	**2,484,512**	**1,392,186**	**908,523**	**2,300,709**	**2,547,650**	**11%**
431 - Fleet Services							
4113 Salaries Regular Employees	476,455	520,229	351,334	161,062	512,396	538,848	5%

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4131 Parochial Retirement	51,966	57,226	41,397	18,477	59,874	59,274	(1%)
4132 Group Health Insurance	85,606	85,902	69,157	30,718	99,875	94,985	(5%)
4133 Retired Employees Grp Insurance	22,772	24,138	22,127	2,011	24,138	25,586	6%
4135 Medicare Insurance	6,451	7,544	5,138	2,401	7,539	7,814	4%
4230 Education, Travel and Training	4,935	3,500	-	3,679	3,679	5,000	36%
4241 Office Supplies	2,871	4,000	1,526	1,932	3,458	4,000	16%
4243 Copy Supplies	1,284	1,500	664	712	1,376	2,000	45%
4250 Equipment Repairs	613,443	650,000	398,991	225,605	624,596	650,000	4%
4251 Gas, Oil, Grease	652,338	850,000	572,041	157,046	729,087	850,000	17%
4260 Building Repairs & Maintenance	17,309	45,000	21,698	10,842	32,540	50,000	54%
4265 Uniforms	3,013	4,750	1,459	1,786	3,245	4,750	46%
4270 Services and Supplies Chg to Other	(1,457,524)	(1,400,000)	(1,007,991)	(504,394)	(1,512,385)	(1,600,000)	6%
4271 Natural Gas	4,240	7,000	2,699	3,288	5,987	7,000	17%
4272 Electricity	30,891	28,000	20,320	10,967	31,287	35,000	12%
4273 Water	4,676	6,000	4,325	1,936	6,261	7,500	20%
4280 Telephone	6,905	5,500	5,360	1,853	7,213	8,000	11%
4290 Safety Apparel	-	1,000	-	876	876	1,000	14%
4311 Recruitment and Screenings	171	3,000	131	363	494	3,000	507%
4312 Pest Control	1,505	3,000	474	726	1,200	3,000	150%
4316 Security	447	800	71	552	623	800	28%
4321 Legal and Auditing	2,253	2,320	1,931	389	2,320	2,436	5%
4324 Information Systems Allocation	20,034	21,036	19,283	1,753	21,036	23,588	12%
4325 Computer System	-	7,500	-	-	-	-	-
4361 General Fund Administration	84,149	94,372	86,508	7,864	94,372	96,424	2%
4365 Fleet Service Allocation	(146,000)	(174,540)	(159,500)	(15,040)	(174,540)	(234,540)	34%
4388 Building Management	2,422	2,430	2,228	202	2,430	2,682	10%
4421 Sign Materials	47,801	78,000	13,705	45,060	58,765	75,000	28%
4422 Small Tools	11,618	15,000	2,675	9,712	12,387	15,000	21%
4511 Casualty Insurance	16,801	22,458	20,587	1,871	22,458	24,738	10%
4512 Workers Comp Insurance	19,734	26,257	24,069	1,629	25,698	27,569	7%
4742 Office Equipment	-	-	-	7,345	7,345	15,000	104%
Total 431 - Fleet Services	**588,569**	**1,002,922**	**522,408**	**193,222**	**715,630**	**805,454**	**13%**

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
441 - Road Maintenance							
30 - Drainage							
4276 Emergency Coordination	9,720	9,817	8,910	907	9,817	9,915	1%
4319 Spraying of Right of Way	712,200	900,000	483,328	251,548	734,876	850,000	16%
4321 Legal and Auditing	9,583	10,540	9,025	1,220	10,245	11,067	8%
4330 Public Works Administration	69,451	72,925	66,848	6,077	72,925	76,571	5%
4361 General Fund Administration	51,100	56,482	51,775	4,707	56,482	58,307	3%
4424 Flood Preparedness	-	12,000	-	6,345	6,345	12,000	89%
4511 Casualty Insurance	116,869	156,615	143,564	13,051	156,615	172,515	10%
4592 Sheriff's Tax Collection	419	1,000	532	262	794	1,000	26%
Total 30 - Drainage	**969,342**	**1,219,379**	**763,982**	**284,117**	**1,048,099**	**1,191,375**	**14%**
31 - Road Capital Improvements							
4321 Legal and Auditing	9,318	10,840	8,775	2,065	10,840	11,382	5%
4330 Public Works Administration	97,231	102,095	93,587	8,508	102,095	107,200	5%
4361 General Fund Administration	51,100	56,482	51,775	4,707	56,482	58,307	3%
4375 Tax Collection Charges	124,508	150,000	98,158	40,499	138,657	150,000	8%
4415 Bridge Materials and Supplies	20,037	35,000	12,640	10,856	23,496	35,000	49%
Total 31 - Road Capital Improvements	**302,194**	**354,417**	**264,936**	**66,634**	**331,570**	**361,889**	**9%**
51 - North Camp							
4113 Salaries Regular Employees	759,824	1,211,188	649,314	303,561	952,875	1,274,026	34%
4131 Parochial Retirement	82,676	133,231	75,199	29,617	104,816	140,143	34%
4132 Group Health Insurance	122,747	187,983	121,906	60,470	182,376	188,416	3%
4133 Retired Employees Grp Insurance	70,590	74,825	68,590	6,235	74,825	79,315	6%
4135 Medicare Insurance	10,416	17,563	9,505	4,320	13,825	18,474	34%
4138 Unemployment Claims	-	1,000	-	-	-	1,000	-
4230 Education, Travel and Training	900	8,500	642	2,603	3,245	8,500	162%
4241 Office Supplies	7,136	10,500	6,185	2,050	8,235	10,500	28%
4243 Copy Supplies	687	2,000	297	689	986	2,000	103%
4248 Equipment Rental	4,734	5,000	10,991	1,000	11,991	10,000	(17%)

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4250 Equipment Repairs	268,988	250,000	169,836	78,928	248,764	270,000	9%
4251 Gas, Oil, Grease	100,961	125,000	80,395	16,142	96,537	125,000	29%
4260 Building Repairs & Maintenance	5,150	25,000	2,670	9,928	12,598	25,000	98%
4265 Uniforms	9,329	10,000	1,005	8,649	9,654	11,000	14%
4271 Natural Gas	397	5,000	276	980	1,256	5,000	298%
4272 Electricity	21,957	35,000	11,715	10,672	22,387	34,000	52%
4273 Water	5,377	5,500	1,917	3,320	5,237	5,500	5%
4276 Emergency Coordination	5,940	5,999	5,445	554	5,999	6,059	1%
4280 Telephone	11,971	17,000	8,961	4,517	13,478	17,000	26%
4290 Safety Apparel	5,773	5,000	2,101	2,275	4,376	6,000	37%
4311 Recruitment and Screenings	2,888	7,000	1,358	1,629	2,987	6,000	101%
4312 Pest Control	-	-	-	-	-	3,000	-
4313 Maintenance Contract	1,878	2,500	2,300	150	2,450	2,500	2%
4317 Janitorial Service	-	-	7,334	1,153	8,487	8,500	-
4327 Professional Services	182,958	300,000	152,469	112,079	264,548	300,000	13%
4412 Maintenance Gravel and Aggregate	108,605	150,000	-	100,345	100,345	140,000	40%
4413 Asphalt	6,160	25,000	-	23,432	23,432	15,000	(36%)
4414 Hot Mix	30,777	60,000	17,416	13,882	31,298	55,000	76%
4415 Bridge Materials and Supplies	-	8,000	1,975	1,901	3,876	8,000	106%
4416 Culverts	31,668	35,000	-	29,865	29,865	35,000	17%
4421 Sign Materials	57,386	85,000	37,087	22,786	59,873	80,000	34%
4422 Small Tools	10,141	12,000	7,513	3,726	11,239	12,000	7%
4423 Misc Materials and Supplies	22,442	25,000	9,601	11,864	21,465	25,000	16%
4512 Workers Comp Insurance	411,188	68,106	62,431	5,636	68,067	471,512	593%
4754 Internet Access and Maintenance	-	3,800	-	225	225	3,800	1,589%
Total 51 - North Camp	**2,361,642**	**2,916,695**	**1,526,433**	**875,184**	**2,401,617**	**3,402,245**	**42%**
52 - South Camp							
4113 Salaries Regular Employees	957,980	904,237	448,239	226,352	674,591	909,822	35%
4131 Parochial Retirement	81,927	68,542	49,459	24,746	74,205	100,080	35%
4132 Group Health Insurance	138,094	154,066	75,898	36,500	112,398	122,217	9%

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4133 Retired Employees Grp Insurance	70,587	74,822	68,587	6,235	74,822	79,311	6%
4135 Medicare Insurance	13,340	13,112	6,570	3,028	9,598	13,192	37%
4138 Unemployment Claims	-	3,000	-	751	751	3,000	299%
4230 Education, Travel and Training	259	4,000	-	1,456	1,456	4,000	175%
4241 Office Supplies	9,338	6,000	1,874	1,593	3,467	6,000	73%
4243 Copy Supplies	509	3,000	254	1,880	2,134	3,000	41%
4248 Equipment Rental	-	-	-	-	-	6,000	-
4250 Equipment Repairs	163,567	235,000	122,386	75,268	197,654	235,000	19%
4251 Gas, Oil, Grease	76,138	105,000	52,507	37,258	89,765	105,000	17%
4260 Building Repairs & Maintenance	30,251	35,000	23,931	10,667	34,598	60,000	73%
4265 Uniforms	4,391	8,000	3,646	3,099	6,745	8,000	19%
4271 Natural Gas	2,698	5,000	1,552	1,923	3,475	5,000	44%
4272 Electricity	25,990	32,000	15,774	10,980	26,754	32,000	20%
4273 Water	2,255	4,000	1,294	1,693	2,987	4,000	34%
4276 Emergency Coordination	5,940	5,999	5,445	554	5,999	6,059	1%
4280 Telephone	15,054	18,000	8,307	7,827	16,134	18,000	12%
4290 Safety Apparel	690	3,000	-	1,298	1,298	5,000	285%
4311 Recruitment and Screenings	2,009	5,000	734	2,142	2,876	5,000	74%
4312 Pest Control	2,490	-	1,005	1,251	2,256	2,500	11%
4313 Maintenance Contract	1,119	10,000	780	1,787	2,567	10,000	290%
4316 Security	209	-	-	-	-	-	-
4317 Janitorial Service	-	-	7,333	1,182	8,515	8,500	(0%)
4327 Professional Services	167,250	300,000	134,893	100,784	235,677	300,000	27%
4412 Maintenance Gravel and Aggregate	27,022	60,000	-	35,789	35,789	55,000	54%
4413 Asphalt	2,111	8,000	1,966	1,580	3,546	7,000	97%
4414 Hot Mix	25,529	65,000	1,758	10,000	11,758	60,000	410%
4415 Bridge Materials and Supplies	1,330	9,000	-	1,956	1,956	9,000	360%
4416 Culverts	23,100	25,000	-	22,355	22,355	25,000	12%
4421 Sign Materials	55,873	85,000	36,930	26,526	63,456	80,000	26%
4422 Small Tools	4,337	5,000	1,294	2,945	4,239	5,000	18%
4423 Misc Materials and Supplies	14,032	20,000	9,921	6,832	16,753	20,000	19%
4512 Workers Comp Insurance	53,759	71,527	65,566	5,961	71,527	75,104	5%

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4754 Internet Access and Maintenance	3,867	-	2,647	1,340	3,987	4,000	-
Total 52 - South Camp	**1,983,043**	**2,345,305**	**1,150,549**	**675,539**	**1,826,088**	**2,390,785**	**31%**
53 - Commercial Vehicle Enforce Unit							
4113 Salaries Regular Employees	117,383	82,930	85,880	43,996	129,876	292,369	125%
4131 Parochial Retirement	12,794	9,123	10,167	5,512	15,679	21,160	35%
4132 Group Health Insurance	16,557	904	678	1,889	2,567	2,009	(22%)
4135 Medicare Insurance	1,628	1,203	1,351	738	2,089	4,239	103%
4230 Education, Travel and Training	-	5,000	-	1,576	1,576	5,000	217%
4241 Office Supplies	5,752	8,000	1,197	3,790	4,987	7,500	50%
4250 Equipment Repairs	1,682	6,000	3,203	769	3,972	6,000	51%
4251 Gas, Oil, Grease	2,991	8,000	2,332	935	3,267	8,000	145%
4265 Uniforms	3,008	3,500	371	2,227	2,598	5,000	92%
4280 Telephone	4,048	5,000	1,973	594	2,567	6,000	134%
4311 Recruitment and Screenings	-	150	-	-	-	500	-
4327 Professional Services	19,422	35,000	20,931	15,855	36,786	45,000	22%
Total 53 - Commercial Vehicle Enforce Unit	**185,266**	**164,810**	**128,085**	**77,879**	**205,964**	**402,777**	**96%**
Total 441 - Road Maintenance	**5,801,487**	**7,000,606**	**3,833,984**	**1,979,354**	**5,813,338**	**7,749,071**	**33%**
Total Expenditures - Public Works Fund	**8,442,898**	**10,488,040**	**5,748,578**	**3,081,099**	**8,829,677**	**11,102,175**	**26%**
Excess (Deficiency) Of Revenues Over Expenditures	**19,834,494**	**12,912,233**	**6,369,415**	**10,041,141**	**16,410,556**	**13,800,993**	**(16%)**
Other Financing Sources (Uses)							
4684 Transfer To Criminal Justice	(3,000,000)	-	-	-	-	(1,600,000)	-
4688 Transfer To Capital Outlay	(19,212,500)	(19,877,000)	(18,220,583)	(1,656,417)	(19,877,000)	(19,257,000)	(3%)
Total Other Financing Sources (Uses)	**(22,212,500)**	**(19,877,000)**	**(18,220,583)**	**(1,656,417)**	**(19,877,000)**	**(20,857,000)**	**5%**
Net Change	**(2,378,006)**	**(6,964,767)**	**(11,851,169)**	**8,384,725**	**(3,466,444)**	**(7,056,007)**	**104%**

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Fund Balance at Beginning of Year	47,997,054	41,868,970	45,619,048	45,619,048	45,619,048	42,152,604	(8%)
Fund Balance at End of Year	**$ 45,619,048**	**$ 34,904,203**	**$ 33,767,880**	**$ 62,388,498**	**$ 42,152,604**	**$ 35,096,597**	**(17%)**

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Building Maintenance Fund (210)							
Revenues							
3113 Ad Valorem Tax-Parish	$ 6,149,394	$ 6,308,960	$ -	$ 6,539,790	$ 6,539,790	$ 6,670,350	2%
3115 Estimated Uncollectible Taxes	(11,104)	(157,720)	-	(163,490)	(163,490)	(166,760)	2%
3120 Prior Year Taxes	15,012	28,563	21,710	16,374	38,084	28,563	(25%)
3351 State Revenue Sharing	104,701	105,410	-	104,615	104,615	104,000	(1%)
3610 Interest Earned	311,889	100,000	26,737	128,204	154,941	125,000	(19%)
3623 Building Rental	40,258	36,000	26,238	11,142	37,380	36,000	(4%)
3695 Miscellaneous Revenue	13,962	500	15,000	540	15,540	10,000	(36%)
Total Revenues - Building Maintenance Fund	**6,624,112**	**6,421,713**	**89,686**	**6,637,174**	**6,726,860**	**6,807,153**	**1%**
Expenditures							
130 - Debt							
4810 Principal Payments	-	-	-	-	-	84,500	-
4820 Interest Payments	-	-	-	-	-	51,100	-
4830 Paying Agent Fees	-	-	-	-	-	200	-
Total 130 - Debt	**-**	**-**	**-**	**-**	**-**	**135,800**	**-**
133 - Finance							
4810 Principal Payments	76,000	80,500	80,489	11	80,500	-	(100%)
4820 Interest Payments	59,244	55,200	55,255	-	55,255	-	(100%)
Total 133 - Finance	**135,244**	**135,700**	**135,744**	**11**	**135,755**	**-**	**(100%)**
161 - Facility & Maintenance							
17 - Forcht Wade							
4260 Building Repairs & Maintenance	2,449	10,000	3,929	3,628	7,557	10,000	32%
Total 17 - Forcht Wade	**2,449**	**10,000**	**3,929**	**3,628**	**7,557**	**10,000**	**32%**

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
20 - Criminal Administration							
4596 Sheriff Substations	200,775	225,000	153,317	66,153	219,470	225,000	3%
Total 20 - Criminal Administration	**200,775**	**225,000**	**153,317**	**66,153**	**219,470**	**225,000**	**3%**
61 - Courthouse							
4113 Salaries Regular Employees	2,070,521	2,237,841	1,388,392	840,102	2,228,494	2,110,749	(5%)
4114 Salaries-Special	5,352	-	11,790	761	12,551	-	(100%)
4122 Salaries-Part Time	73,720	76,139	69,924	52,526	122,450	174,672	43%
4131 Parochial Retirement	219,473	246,162	156,271	70,920	227,191	218,993	(4%)
4132 Group Health Insurance	366,130	416,611	259,588	122,972	382,560	362,313	(5%)
4133 Retired Employees Grp Insurance	94,727	100,411	92,043	8,368	100,411	106,436	6%
4135 Medicare Insurance	31,703	33,156	28,229	3,996	32,225	42,806	33%
4138 Unemployment Claims	-	3,000	-	156	156	3,000	1,823%
4210 Books and Subscriptions	728	1,000	-	727	727	1,000	38%
4211 Dues-Governmental Organizations	225	-	325	25	350	350	-
4230 Education, Travel and Training	6,125	10,000	1,269	3,531	4,800	20,000	317%
4241 Office Supplies	5,577	4,500	2,119	1,023	3,142	4,500	43%
4243 Copy Supplies	3,436	5,000	1,541	2,099	3,640	5,000	37%
4250 Equipment Repairs	23,720	25,000	14,065	5,225	19,290	25,000	30%
4251 Gas, Oil, Grease	38,638	50,000	31,188	21,070	52,258	55,000	5%
4260 Building Repairs & Maintenance	158,205	235,000	128,830	73,076	201,906	235,000	16%
4261 Building Rep & Maint Chrg -Other	(24,002)	(15,000)	(121,419)	(7,135)	(128,554)	(25,000)	(81%)
4265 Uniforms	19,410	25,000	20,649	1,999	22,648	25,000	10%
4266 Janitorial Supplies	179,218	200,000	139,596	55,177	194,773	200,000	3%
4270 Services and Supplies Chg to Other	(90,258)	(82,000)	(65,768)	(25,780)	(91,548)	(86,000)	(6%)
4271 Natural Gas	183,652	225,000	124,270	127,883	252,153	250,000	(1%)
4272 Electricity	508,646	500,000	306,364	210,601	516,965	525,000	2%
4273 Water	43,980	45,000	18,307	11,229	29,536	45,000	52%
4276 Emergency Coordination	2,700	2,727	2,475	252	2,727	2,754	1%

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4280 Telephone	15,234	25,000	5,599	3,917	9,516	15,000	58%
4290 Safety Apparel	210	750	-	744	744	750	1%
4291 Lawn and Tree Maintenance	21,920	30,000	21,851	5,501	27,352	50,000	83%
4311 Recruitment and Screenings	3,142	2,000	845	999	1,844	2,000	8%
4312 Pest Control	4,449	5,000	3,128	1,321	4,449	5,000	12%
4313 Maintenance Contract	172,229	188,000	88,888	89,325	178,213	188,000	5%
4316 Security	576,454	500,000	348,979	256,919	605,898	615,000	2%
4318 Waste Disposal Fees	1,680	3,000	1,231	295	1,526	2,500	64%
4321 Legal and Auditing	10,980	12,420	10,340	2,216	12,556	13,041	4%
4324 Information Systems Allocation	66,780	70,119	64,276	5,843	70,119	78,625	12%
4353 Parking Fees	18,739	26,000	11,749	8,987	20,736	26,000	25%
4361 General Fund Administration	238,604	270,308	247,782	22,526	270,308	272,263	1%
4388 Building Management	158,947	159,444	146,157	13,287	159,444	175,988	10%
4389 Reimb-Repairs & Maintenance	(605,514)	(607,406)	(556,789)	(50,617)	(607,406)	(651,920)	7%
4511 Casualty Insurance	331,617	443,644	406,674	36,970	443,644	488,684	10%
4512 Workers Comp Insurance	70,166	90,540	82,995	7,545	90,540	95,067	5%
4591 Retirement Contributions	184,870	186,740	-	193,570	193,570	197,440	2%
4592 Sheriff's Tax Collection	1,013	2,500	1,350	196	1,546	2,500	62%
4712 Site Lease	10,661	6,000	-	11,569	11,569	12,000	4%
4743 Other Equipment	6,628	8,000	7,137	692	7,829	8,000	2%
4754 Internet Access and Maintenance	2,754	2,500	1,542	1,083	2,625	2,800	7%
Total 61 - Courthouse	**5,213,187**	**5,769,106**	**3,503,779**	**2,193,694**	**5,697,473**	**5,900,311**	**4%**
66 - Francis Bickham Bldg							
4260 Building Repairs & Maintenance	36,168	40,000	12,573	11,569	24,142	40,000	66%
4271 Natural Gas	10,423	20,000	7,485	10,180	17,665	20,000	13%
4272 Electricity	55,417	55,000	32,444	19,705	52,149	55,000	5%
4273 Water	5,751	7,000	2,765	1,243	4,008	7,000	75%
4276 Emergency Coordination	1,620	1,636	1,485	151	1,636	1,653	1%
4312 Pest Control	1,121	1,200	654	467	1,121	1,200	7%
4313 Maintenance Contract	33,520	35,000	9,580	25,120	34,700	35,000	1%
4388 Building Management	21,193	21,259	19,487	1,772	21,259	23,465	10%
Total 66 - Francis Bickham Bldg	**165,214**	**181,095**	**86,473**	**70,207**	**156,680**	**183,318**	**17%**

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
68 - Government Plaza							
4260 Building Repairs & Maintenance	43,319	40,000	20,257	18,398	38,655	40,000	3%
4272 Electricity	109,399	110,000	69,845	69,597	139,442	140,000	-
4273 Water	2,963	3,500	1,974	1,975	3,949	3,500	(11%)
4316 Security	66,722	60,000	34,434	34,432	68,866	70,000	2%
4388 Building Management	36,331	36,444	33,407	3,037	36,444	40,226	10%
Total 68 - Government Plaza	**258,733**	**249,944**	**159,916**	**127,440**	**287,356**	**293,726**	**2%**
75 - Veterans Affairs Building							
4260 Building Repairs & Maintenance	4,492	3,500	2,807	2,153	4,960	5,000	1%
4271 Natural Gas	1,047	2,500	741	929	1,670	2,500	50%
4272 Electricity	5,804	6,000	3,675	1,422	5,097	6,000	18%
4273 Water	2,843	2,500	1,232	1,026	2,258	2,500	11%
4312 Pest Control	-	2,000	255	850	1,105	2,000	81%
4317 Janitorial Service	8,314	10,000	6,064	3,032	9,096	10,000	10%
Total 75 - Veterans Affairs Building	**22,500**	**26,500**	**14,774**	**9,412**	**24,186**	**28,000**	**16%**
Total 161 - Facility & Maintenance	**5,862,859**	**6,461,645**	**3,922,189**	**2,470,533**	**6,392,722**	**6,640,355**	**4%**
Total Expenditures - Building Maintenance Fund	**5,998,103**	**6,597,345**	**4,057,933**	**2,470,544**	**6,528,477**	**6,776,155**	**4%**
Excess (Deficiency) Of Revenues Over Expenditures	**626,009**	**(175,632)**	**(3,968,247)**	**4,166,630**	**198,383**	**30,998**	**(84%)**
Other Financing Sources (Uses)							
4688 Transfer To Capital Outlay	(698,000)	(1,164,000)	(1,067,000)	(97,000)	(1,164,000)	(1,260,000)	8%
Total Other Financing Sources (Uses)	**(698,000)**	**(1,164,000)**	**(1,067,000)**	**(97,000)**	**(1,164,000)**	**(1,260,000)**	**8%**
Net Change	**(71,991)**	**(1,339,632)**	**(5,035,247)**	**4,069,630**	**(965,617)**	**(1,229,002)**	**27%**
Fund Balance at Beginning of Year	10,125,379	9,632,903	10,053,388	10,053,388	10,053,388	9,087,771	(10%)

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Fund Balance at End of Year	$ 10,053,388	$ 8,293,271	$ 5,018,141	$ 18,192,648	$ 9,087,771	$ 7,858,769	(14%)

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Detention Facilities Fund (225)							
Revenues							
3113 Ad Valorem Tax-Parish	$ 11,538,136	$ 11,829,300	$ -	$ 12,262,100	$ 12,262,100	$ 12,506,900	2%
3115 Estimated Uncollectible Taxes	(10,774)	(295,730)	-	(306,550)	(306,550)	(312,670)	2%
3120 Prior Year Taxes	29,273	64,198	44,492	(9,841)	34,651	25,988	(25%)
3351 State Revenue Sharing	196,312	200,000	-	195,410	195,410	194,500	(0%)
3610 Interest Earned	343,135	40,000	35,733	114,426	150,159	60,000	(60%)
3695 Miscellaneous Revenue	8,631	10,000	6,269	695	6,964	7,500	8%
Total Revenues - Detention Facilities Fund	**12,104,713**	**11,847,768**	**86,494**	**12,256,240**	**12,342,734**	**12,482,218**	**1%**
Expenditures							
130 - Debt							
4810 Principal Payments	-	-	-	-	-	195,000	-
4820 Interest Payments	-	-	-	-	-	15,478	-
4830 Paying Agent Fees	-	-	-	-	-	200	-
Total 130 - Debt	**-**	**-**	**-**	**-**	**-**	**210,678**	**-**
133 - Finance							
4810 Principal Payments	182,500	185,000	185,000	-	185,000	-	(100%)
4820 Interest Payments	23,626	19,620	19,620	-	19,620	-	(100%)
4830 Paying Agent Fees	100	200	308	-	308	-	(100%)
Total 133 - Finance	**206,226**	**204,820**	**204,928**	**-**	**204,928**	**-**	**(100%)**
161 - Facility & Maintenance							
67 - Caddo Correctional Center							
4113 Salaries Regular Employees	589,786	602,398	407,788	164,888	572,676	858,453	50%
4114 Salaries-Special	5,825	30,000	-	-	-	30,000	-
4122 Salaries-Part Time	15,712	-	9,819	8,458	18,277	-	(100%)
4131 Parochial Retirement	64,602	85,514	46,155	24,957	71,112	66,001	(7%)
4132 Group Health Insurance	94,972	186,718	98,995	41,301	140,296	139,663	(0%)

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4133 Retired Employees Grp Insurance	31,880	33,793	30,977	2,816	33,793	35,821	6%
4135 Medicare Insurance	8,409	11,530	6,576	2,329	8,905	11,894	34%
4138 Unemployment Claims	-	2,000	-	115	115	2,000	1,639%
4210 Books and Subscriptions	439	20,000	359	1,000	1,359	25,000	1,740%
4230 Education, Travel and Training	810	6,500	118	2,052	2,170	1,500	(31%)
4241 Office Supplies	1,200	1,200	552	394	946	1,200	27%
4243 Copy Supplies	288	600	254	168	422	600	42%
4250 Equipment Repairs	8,862	10,000	2,217	240	2,457	10,000	307%
4251 Gas, Oil, Grease	14,658	16,000	4,800	11,120	15,920	16,000	1%
4260 Building Repairs & Maintenance	268,945	260,000	222,443	111,462	333,905	300,000	(10%)
4265 Uniforms	3,405	5,500	5,332	281	5,613	5,500	(2%)
4266 Janitorial Supplies	230,578	275,000	117,304	115,838	233,142	275,000	18%
4271 Natural Gas	244,605	290,000	130,635	125,889	256,524	270,000	5%
4272 Electricity	579,599	525,000	346,669	201,474	548,143	550,000	-
4273 Water	597,774	600,000	357,589	268,695	626,284	630,000	1%
4276 Emergency Coordination	6,480	6,545	5,940	605	6,545	6,610	1%
4280 Telephone	8,919	10,000	5,373	3,907	9,280	10,000	8%
4290 Safety Apparel	789	750	-	750	750	750	-
4291 Lawn and Tree Maintenance	16,286	30,000	9,795	8,904	18,699	22,000	18%
4311 Recruitment and Screenings	78	500	710	119	829	500	(40%)
4312 Pest Control	11,389	10,000	6,903	4,638	11,541	11,000	(5%)
4313 Maintenance Contract	235,604	245,000	153,478	95,918	249,396	292,200	17%
4317 Janitorial Service	-	175,000	94,782	80,663	175,445	-	(100%)
4318 Waste Disposal Fees	34,298	30,000	18,427	18,427	36,854	35,000	(5%)
4321 Legal and Auditing	14,428	16,320	13,587	2,748	16,335	17,136	5%
4324 Information Systems Allocation	33,390	35,060	32,138	2,922	35,060	39,313	12%
4361 General Fund Administration	228,839	256,201	234,851	21,350	256,201	260,913	2%
4388 Building Management	236,150	236,888	217,147	19,741	236,888	261,468	10%
4511 Casualty Insurance	401,739	538,385	493,520	44,865	538,385	593,044	10%
4512 Workers Comp Insurance	24,724	30,180	27,665	2,515	30,180	31,689	5%
4591 Retirement Contributions	346,631	350,140	-	362,950	362,950	370,190	2%
4592 Sheriff's Tax Collection	1,998	4,000	2,537	1,000	3,537	4,000	13%
4743 Other Equipment	5,679	6,000	301	5,249	5,550	6,000	8%

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4754 Internet Access and Maintenance	571	-	2,050	1,501	3,551	3,500	(1%)
Total 67 - Caddo Correctional Center	**4,370,339**	**4,942,722**	**3,107,783**	**1,762,252**	**4,870,035**	**5,193,945**	**7%**
Total 161 - Facility & Maintenance	**4,370,339**	**4,942,722**	**3,107,783**	**1,762,252**	**4,870,035**	**5,193,945**	**7%**
180 - Statutory Appropriations							
67 - Caddo Correctional Center							
4263 Clothing Linen Personal Supplies	309,298	350,000	305,212	160,682	465,894	350,000	(25%)
4331 Feeding and Housing-Prisoners	1,477,648	1,475,000	1,114,999	537,569	1,652,568	1,475,000	(11%)
4332 Transporting Prisoners	282,374	250,000	202,692	117,101	319,793	250,000	(22%)
4333 Prisoners Medical Care	5,239,054	6,300,000	3,302,772	2,782,102	6,084,874	6,300,000	4%
4398 Monitors	78,074	-	160,277	160,275	320,552	350,000	9%
Total 67 - Caddo Correctional Center	**7,386,447**	**8,375,000**	**5,085,951**	**3,757,730**	**8,843,681**	**8,725,000**	**(1%)**
Total 180 - Statutory Appropriations	**7,386,447**	**8,375,000**	**5,085,951**	**3,757,730**	**8,843,681**	**8,725,000**	**(1%)**
Total Expenditures - Detention Facilities Fund	**11,963,012**	**13,522,542**	**8,398,662**	**5,519,982**	**13,918,644**	**14,129,623**	**2%**
Excess (Deficiency) Of Revenues Over Expenditures	**141,701**	**(1,674,774)**	**(8,312,168)**	**6,736,258**	**(1,575,910)**	**(1,647,405)**	**5%**
Other Financing Sources (Uses)							
3855 Transfer From Criminal Justice	1,000,000	1,000,000	916,667	83,333	1,000,000	1,250,000	25%
4688 Transfer To Capital Outlay	(1,000,000)	(885,000)	(811,250)	(73,750)	(885,000)	(945,000)	7%
Total Other Financing Sources (Uses)	**-**	**115,000**	**105,417**	**9,583**	**115,000**	**305,000**	**165%**
Net Change	**141,701**	**(1,559,774)**	**(8,206,751)**	**6,745,841**	**(1,460,910)**	**(1,342,405)**	**(8%)**

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Fund Balance at Beginning of Year	13,626,965	12,075,085	13,768,666	13,768,666	13,768,666	12,307,756	(11%)
Fund Balance at End of Year	**$ 13,768,666**	**$ 10,515,311**	**$ 5,561,915**	**$ 27,260,348**	**$ 12,307,756**	**$ 10,965,351**	**(11%)**

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Parks & Recreation Fund (230)							
Revenues							
3113 Ad Valorem Tax-Parish	$ 1,899,088	$ 1,948,350	$ -	$ 2,019,640	$ 2,019,640	$ 2,059,960	2%
3115 Estimated Uncollectible Taxes	(3,290)	(48,710)	-	(50,490)	(50,490)	(51,500)	2%
3120 Prior Year Taxes	4,597	9,202	6,690	826	7,516	3,387	(55%)
3351 State Revenue Sharing	32,334	30,000	-	28,910	28,910	29,185	1%
3371 Camping Fees	25,079	40,000	17,611	2,955	20,566	25,000	22%
3472 Entry Fees to WBJ	-	-	38,899	5,617	44,516	45,000	1%
3610 Interest Earned	70,482	20,000	6,801	14,750	21,551	20,000	(7%)
3624 Facilities Use Income	-	50,000	11,383	2,292	13,675	20,000	46%
3640 Gift Shop Sales	-	-	27,664	5,034	32,698	35,000	7%
3643 Membership Fees	-	-	975	10	985	1,000	2%
3695 Miscellaneous Revenue	-	150	42	8	50	100	100%
3697 Recreation Fees	22,290	40,000	24,819	(3,161)	21,658	22,000	2%
3725 Grant Revenue - Other	-	8,000	-	-	-	-	-
3832 Private Donations	1,900	2,500	2,449	95	2,544	2,500	(2%)
Total Revenues - Parks & Recreation Fund	**2,052,480**	**2,099,492**	**137,333**	**2,026,486**	**2,163,819**	**2,211,632**	**2%**
Expenditures							
130 - Debt							
4810 Principal Payments	-	-	-	-	-	315,000	-
4820 Interest Payments	-	-	-	-	-	441,050	-
4830 Paying Agent Fees	-	-	-	-	-	200	-
Total 130 - Debt	**-**	**-**	**-**	**-**	**-**	**756,250**	**-**
133 - Finance							
4820 Interest Payments	-	-	224,463	-	224,463	-	(100%)
4830 Paying Agent Fees	-	-	418	-	418	-	(100%)
Total 133 - Finance	**-**	**-**	**224,881**	**-**	**224,881**	**-**	**(100%)**

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
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**	**-**
500 - Parks and Recreation							
40 - Caddo Parks							
4113 Salaries Regular Employees	-	-	-	-	-	785,950	-
4122 Salaries-Part Time	-	-	-	-	-	37,800	-
4131 Parochial Retirement	-	-	-	-	-	107,100	-
4132 Group Health Insurance	-	-	-	-	-	155,245	-
4133 Retired Employees Grp Insurance	-	-	-	-	-	31,959	-
4135 Medicare Insurance	-	-	-	-	-	20,000	-
4138 Unemployment Claims	-	-	-	-	-	130	-
4211 Dues-Governmental Organizations	-	-	-	-	-	600	-
4230 Education, Travel and Training	-	-	-	-	-	32,000	-
4241 Office Supplies	-	-	-	-	-	6,000	-
4242 Postage	-	-	-	-	-	2,500	-
4243 Copy Supplies	-	-	-	-	-	4,000	-
4250 Equipment Repairs	-	-	-	-	-	18,000	-
4251 Gas, Oil, Grease	-	-	-	-	-	28,000	-
4260 Building Repairs & Maintenance	-	-	-	-	-	60,000	-
4265 Uniforms	-	-	-	-	-	3,000	-
4266 Janitorial Supplies	-	-	-	-	-	12,500	-
4271 Natural Gas	-	-	-	-	-	2,000	-
4272 Electricity	-	-	-	-	-	80,000	-
4273 Water	-	-	-	-	-	12,000	-
4276 Emergency Coordination	-	-	-	-	-	4,131	-
4280 Telephone	-	-	-	-	-	12,500	-
4290 Safety Apparel	-	-	-	-	-	2,000	-

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4291 Lawn and Tree Maintenance	-	-	-	-	-	75,000	-
4311 Recruitment and Screenings	-	-	-	-	-	5,000	-
4313 Maintenance Contract	-	-	-	-	-	2,500	-
4316 Security	-	-	-	-	-	45,000	-
4318 Waste Disposal Fees	-	-	-	-	-	1,500	-
4321 Legal and Auditing	-	-	-	-	-	2,688	-
4324 Information Systems Allocation	-	-	-	-	-	25,553	-
4327 Professional Services	-	-	-	-	-	65,000	-
4361 General Fund Administration	-	-	-	-	-	20,483	-
4370 Port O Let Rental	-	-	-	-	-	20,000	-
4388 Building Management	-	-	-	-	-	2,282	-
4395 Grant Programs - Other	-	-	-	-	-	10,000	-
4423 Misc Materials and Supplies	-	-	-	-	-	12,500	-
4511 Casualty Insurance	-	-	-	-	-	49,600	-
4512 Workers Comp Insurance	-	-	-	-	-	25,668	-
4534 Special Programs	-	-	-	-	-	200,000	-
4591 Retirement Contributions	-	-	-	-	-	60,970	-
4592 Sheriff's Tax Collection	-	-	-	-	-	800	-
4742 Office Equipment	-	-	-	-	-	3,500	-
4743 Other Equipment	-	-	-	-	-	7,000	-
4754 Internet Access and Maintenance	-	-	-	-	-	2,500	-
Total 40 - Caddo Parks	**-**	**-**	**-**	**-**	**-**	**2,054,959**	**-**
41 - Walter B Jacobs							
4113 Salaries Regular Employees	-	-	-	-	-	459,909	-
4131 Parochial Retirement	-	-	-	-	-	45,346	-
4132 Group Health Insurance	-	-	-	-	-	82,301	-
4133 Retired Employees Grp Insurance	-	-	-	-	-	8,230	-
4135 Medicare Insurance	-	-	-	-	-	5,650	-
4138 Unemployment Claims	-	-	-	-	-	130	-
4211 Dues-Governmental Organizations	-	-	-	-	-	600	-

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4230 Education, Travel and Training	-	-	-	-	-	13,000	-
4241 Office Supplies	-	-	-	-	-	6,000	-
4242 Postage	-	-	-	-	-	2,000	-
4243 Copy Supplies	-	-	-	-	-	3,000	-
4250 Equipment Repairs	-	-	-	-	-	12,000	-
4251 Gas, Oil, Grease	-	-	-	-	-	12,000	-
4260 Building Repairs & Maintenance	-	-	-	-	-	30,000	-
4265 Uniforms	-	-	-	-	-	2,000	-
4266 Janitorial Supplies	-	-	-	-	-	12,500	-
4267 Animal Food	-	-	-	-	-	9,000	-
4269 Nature Day Camp	-	-	-	-	-	25,000	-
4271 Natural Gas	-	-	-	-	-	11,000	-
4272 Electricity	-	-	-	-	-	100,000	-
4273 Water	-	-	-	-	-	3,000	-
4276 Emergency Coordination	-	-	-	-	-	4,131	-
4280 Telephone	-	-	-	-	-	12,500	-
4290 Safety Apparel	-	-	-	-	-	2,000	-
4291 Lawn and Tree Maintenance	-	-	-	-	-	50,000	-
4311 Recruitment and Screenings	-	-	-	-	-	5,000	-
4313 Maintenance Contract	-	-	-	-	-	2,500	-
4316 Security	-	-	-	-	-	10,000	-
4317 Janitorial Service	-	-	-	-	-	65,000	-
4318 Waste Disposal Fees	-	-	-	-	-	4,500	-
4321 Legal and Auditing	-	-	-	-	-	2,688	-
4324 Information Systems Allocation	-	-	-	-	-	25,553	-
4327 Professional Services	-	-	-	-	-	15,000	-
4361 General Fund Administration	-	-	-	-	-	20,483	-
4388 Building Management	-	-	-	-	-	4,693	-
4423 Misc Materials and Supplies	-	-	-	-	-	12,500	-
4511 Casualty Insurance	-	-	-	-	-	49,600	-
4512 Workers Comp Insurance	-	-	-	-	-	16,584	-
4534 Special Programs	-	-	-	-	-	40,000	-
4742 Office Equipment	-	-	-	-	-	3,500	-
4743 Other Equipment	-	-	-	-	-	6,000	-

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4754 Internet Access and Maintenance	-	-	-	-	-	2,500	-
Total 41 - Walter B Jacobs	**-**	**-**	**-**	**-**	**-**	**1,197,398**	**-**
Total 500 - Parks and Recreation	**-**	**-**	**-**	**-**	**-**	**3,252,357**	**-**
511 - Parks and Recreation							
4113 Salaries Regular Employees	971,773	1,187,486	791,118	387,111	1,178,229	-	(100%)
4114 Salaries-Special	17,016	35,000	2,940	3,001	5,941	-	(100%)
4122 Salaries-Part Time	60,804	-	27,280	13,706	40,986	-	(100%)
4131 Parochial Retirement	104,761	130,623	92,932	36,673	129,605	-	(100%)
4132 Group Health Insurance	151,154	180,900	134,767	61,221	195,988	-	(100%)
4133 Retired Employees Grp Insurance	37,343	39,584	36,285	3,299	39,584	-	(100%)
4135 Medicare Insurance	16,055	17,854	12,861	4,663	17,524	-	(100%)
4138 Unemployment Claims	-	260	-	15	15	-	(100%)
4211 Dues-Governmental Organizations	1,014	1,200	1,145	56	1,201	-	(100%)
4230 Education, Travel and Training	43,041	35,000	18,354	18,648	37,002	-	(100%)
4241 Office Supplies	10,334	12,000	8,758	3,292	12,050	-	(100%)
4242 Postage	206	4,500	46	4,455	4,501	-	(100%)
4243 Copy Supplies	6,061	7,000	4,211	3,791	8,002	-	(100%)
4250 Equipment Repairs	18,772	30,000	15,797	14,207	30,004	-	(100%)
4251 Gas, Oil, Grease	32,566	40,000	27,015	13,035	40,050	-	(100%)
4260 Building Repairs & Maintenance	102,022	90,000	44,396	45,609	90,005	-	(100%)
4265 Uniforms	2,642	5,000	2,205	6,800	9,005	-	(100%)
4266 Janitorial Supplies	7,850	25,000	7,368	17,633	25,001	-	(100%)
4267 Animal Food	8,963	9,000	2,714	6,292	9,006	-	(100%)
4269 Nature Day Camp	1,847	-	13,202	6,803	20,005	-	(100%)
4271 Natural Gas	985	13,000	617	965	1,582	-	(100%)
4272 Electricity	79,343	100,000	98,096	74,784	172,880	-	(100%)
4273 Water	24,441	25,000	6,251	5,011	11,262	-	(100%)
4276 Emergency Coordination	8,100	8,181	7,425	756	8,181	-	(100%)
4280 Telephone	22,491	25,000	12,278	8,994	21,272	-	(100%)
4290 Safety Apparel	1,038	4,000	250	1,379	1,629	-	(100%)

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4291 Lawn and Tree Maintenance	77,437	75,000	44,699	29,774	74,473	-	(100%)
4311 Recruitment and Screenings	1,713	13,000	1,999	1,999	3,998	-	(100%)
4312 Pest Control	-	-	1,055	50	1,105	-	(100%)
4313 Maintenance Contract	-	50,000	985	1,000	1,985	-	(100%)
4316 Security	51,946	55,000	29,984	19,492	49,476	-	(100%)
4317 Janitorial Service	-	-	32,151	31,051	63,202	-	(100%)
4318 Waste Disposal Fees	2,304	3,500	4,314	1,796	6,110	-	(100%)
4321 Legal and Auditing	4,544	5,140	4,279	513	4,792	-	(100%)
4324 Information Systems Allocation	46,746	45,577	41,779	3,798	45,577	-	(100%)
4327 Professional Services	46,239	100,000	82,600	17,830	100,430	-	(100%)
4344 Public Information	-	-	-	16,379	16,379	-	(100%)
4361 General Fund Administration	36,258	40,466	37,094	3,372	40,466	-	(100%)
4370 Port O Let Rental	19,718	20,000	9,054	8,020	17,074	-	(100%)
4388 Building Management	4,239	4,252	3,898	354	4,252	-	(100%)
4395 Grant Programs - Other	50,483	10,000	7,975	-	7,975	-	(100%)
4423 Misc Materials and Supplies	11,935	25,000	9,698	8,833	18,531	-	(100%)
4511 Casualty Insurance	67,200	90,057	82,552	7,505	90,057	-	(100%)
4512 Workers Comp Insurance	37,460	40,240	36,887	3,353	40,240	-	(100%)
4530 Interest Expense	-	-	200	349	549	-	(100%)
4534 Special Programs	158,221	150,000	88,831	30,277	119,108	-	(100%)
4591 Retirement Contributions	57,092	57,670	-	59,780	59,780	-	(100%)
4592 Sheriff's Tax Collection	313	800	417	41	458	-	(100%)
4742 Office Equipment	2,285	7,000	4,019	1,000	5,019	-	(100%)
4743 Other Equipment	12,577	13,000	7,970	1,874	9,844	-	(100%)
4754 Internet Access and Maintenance	972	5,000	96	1,109	1,205	-	(100%)
Total 511 - Parks and Recreation	**2,420,304**	**2,836,290**	**1,900,846**	**991,749**	**2,892,595**	**-**	**(100%)**
Total Expenditures - Parks & Recreation Fund	**2,462,304**	**2,878,290**	**2,125,727**	**1,033,749**	**3,159,476**	**4,050,607**	**28%**
Excess (Deficiency) Of Revenues Over Expenditures	**(409,824)**	**(778,798)**	**(1,988,393)**	**992,736**	**(995,657)**	**(1,838,975)**	**85%**

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Other Financing Sources (Uses)							
3837 Transfer From General Fund	500,000	500,000	-	500,000	500,000	1,350,000	170%
3849 Transfer From Oil & Gas	-	-	-	-	-	200,000	-
Total Other Financing Sources (Uses)	**500,000**	**500,000**	**-**	**500,000**	**500,000**	**1,550,000**	**210%**
Net Change	**90,176**	**(278,798)**	**(1,988,393)**	**1,492,736**	**(495,657)**	**(288,975)**	**(42%)**
Fund Balance at Beginning of Year	2,487,914	2,545,579	2,578,090	2,578,090	2,578,090	2,082,433	(19%)
Fund Balance at End of Year	**$ 2,578,090**	**$ 2,266,781**	**$ 589,696**	**$ 5,563,562**	**$ 2,082,433**	**$ 1,793,458**	**(14%)**

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Solid Waste Fund (240)							
Revenues							
3120 Prior Year Taxes	$ 408	$ 950	$ 970	$ 181	$ 1,151	$ 338	(71%)
3175 Sales Tax Collections	6,503,565	5,494,500	4,374,713	1,898,309	6,273,022	6,000,000	(4%)
3610 Interest Earned	1,609,106	250,000	95,611	259,300	354,911	350,000	(1%)
3695 Miscellaneous Revenue	240,639	140,000	82,106	57,622	139,728	140,000	-
Total Revenues - Solid Waste Fund	**8,353,718**	**5,885,450**	**4,553,402**	**2,215,410**	**6,768,812**	**6,490,338**	**(4%)**
Expenditures							
423 - Compactor System Operations							
4113 Salaries Regular Employees	867,727	978,184	647,248	305,097	952,345	1,065,755	12%
4122 Salaries-Part Time	799,781	866,632	518,888	304,568	823,456	849,920	3%
4131 Parochial Retirement	80,839	82,260	69,864	34,612	104,476	91,076	(13%)
4132 Group Health Insurance	129,906	142,841	101,044	42,943	143,987	143,168	(1%)
4133 Retired Employees Grp Insurance	22,738	24,102	22,094	2,008	24,102	25,548	6%
4135 Medicare Insurance	48,847	48,009	38,598	17,324	55,922	53,737	(4%)
4138 Unemployment Claims	-	3,500	-	157	157	3,500	2,129%
4230 Education, Travel and Training	7,938	9,000	4,265	3,721	7,986	10,000	25%
4241 Office Supplies	11,894	15,000	2,339	10,019	12,358	15,000	21%
4243 Copy Supplies	531	2,500	-	1,987	1,987	2,500	26%
4250 Equipment Repairs	239,039	250,000	109,721	120,155	229,876	250,000	9%
4251 Gas, Oil, Grease	169,201	200,000	153,091	90,896	243,987	250,000	2%
4260 Building Repairs & Maintenance	35,966	75,000	20,302	42,054	62,356	75,000	20%
4265 Uniforms	21,448	25,000	23,164	1,823	24,987	30,000	20%
4266 Janitorial Supplies	1,578	5,000	-	2,598	2,598	5,000	92%
4272 Electricity	33,558	40,000	21,765	17,000	38,765	45,000	16%
4273 Water	9,799	13,000	6,910	3,288	10,198	13,000	27%
4276 Emergency Coordination	5,400	5,454	4,950	504	5,454	5,509	1%
4280 Telephone	22,626	28,000	11,578	14,097	25,675	35,000	36%

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4290 Safety Apparel	13,723	15,000	7,267	7,408	14,675	17,000	16%
4291 Lawn and Tree Maintenance	11,156	30,000	14,215	4,770	18,985	80,000	321%
4311 Recruitment and Screenings	5,553	7,000	2,763	3,224	5,987	7,000	17%
4313 Maintenance Contract	14,755	-	-	-	-	-	-
4315 Warehouse Rental	92,000	120,000	110,000	10,000	120,000	180,000	50%
4317 Janitorial Service	-	-	7,333	2,512	9,845	10,000	2%
4318 Waste Disposal Fees	666,890	765,000	395,172	295,700	690,872	765,000	11%
4321 Legal and Auditing	9,318	10,540	8,775	1,765	10,540	11,067	5%
4324 Information Systems Allocation	46,746	49,083	44,993	4,090	49,083	55,038	12%
4327 Professional Services	250,562	375,000	124,621	192,165	316,786	370,000	17%
4330 Public Works Administration	111,122	116,680	106,957	9,723	116,680	122,514	5%
4361 General Fund Administration	125,413	140,854	129,116	11,738	140,854	143,102	2%
4362 Contract Hauling-Compactors	385,132	475,000	226,312	199,366	425,678	475,000	12%
4370 Port O Let Rental	19,150	40,000	14,389	10,289	24,678	40,000	62%
4371 Recycling Awareness Program	-	5,000	-	-	-	5,000	-
4374 Work Release Program	2,571	30,000	624	3,974	4,598	30,000	552%
4375 Tax Collection Charges	76,027	75,000	49,072	25,492	74,564	80,000	7%
4421 Sign Materials	3,124	15,000	1,555	1,904	3,459	15,000	334%
4422 Small Tools	-	-	-	-	-	7,500	-
4511 Casualty Insurance	67,200	90,057	82,552	7,505	90,057	99,200	10%
4512 Workers Comp Insurance	60,942	81,084	74,327	6,757	81,084	85,138	5%
4712 Site Lease	7,595	15,000	-	9,750	9,750	15,000	54%
4743 Other Equipment	40,963	35,000	23,715	6,161	29,876	35,000	17%
4754 Internet Access and Maintenance	2,080	5,000	1,481	3,506	4,987	75,000	1,404%
Total 423 - Compactor System Operations	**4,520,836**	**5,308,780**	**3,181,058**	**1,832,652**	**5,013,710**	**5,691,272**	**14%**
424 - Code Enforcement							
4113 Salaries Regular Employees	124,813	138,612	94,978	42,918	137,896	147,376	7%
4131 Parochial Retirement	11,457	12,991	11,207	3,961	15,168	16,212	7%
4132 Group Health Insurance	9,400	9,193	14,819	6,646	21,465	20,354	(5%)
4135 Medicare Insurance	1,725	2,010	1,418	592	2,010	2,137	6%
4230 Education, Travel and Training	1,425	4,000	-	3,546	3,546	4,000	13%

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4241 Office Supplies	1,495	4,000	707	2,538	3,245	4,000	23%
4250 Equipment Repairs	65	3,000	1,909	436	2,345	3,000	28%
4251 Gas, Oil, Grease	4,167	5,000	3,185	3,391	6,576	8,000	22%
4280 Telephone	3,085	5,000	1,304	1,785	3,089	5,000	62%
4327 Professional Services	20,981	30,000	-	23,469	23,469	30,000	28%
4373 Property Standards Enforcement	160,027	300,000	81,581	69,406	150,987	300,000	99%
Total 424 - Code Enforcement	**338,640**	**513,806**	**211,108**	**158,688**	**369,796**	**540,079**	**46%**
Total Expenditures - Solid Waste Fund	**4,859,476**	**5,822,586**	**3,392,166**	**1,991,340**	**5,383,506**	**6,231,351**	**16%**
Excess (Deficiency) Of Revenues Over Expenditures	**3,494,242**	**62,864**	**1,161,236**	**224,070**	**1,385,306**	**258,987**	**(81%)**
Other Financing Sources (Uses)							
4688 Transfer To Capital Outlay	(2,552,000)	(2,441,000)	(2,237,583)	(203,417)	(2,441,000)	(3,643,000)	49%
Total Other Financing Sources (Uses)	**(2,552,000)**	**(2,441,000)**	**(2,237,583)**	**(203,417)**	**(2,441,000)**	**(3,643,000)**	**49%**
Net Change	**942,242**	**(2,378,136)**	**(1,076,348)**	**20,654**	**(1,055,694)**	**(3,384,013)**	**221%**
Fund Balance at Beginning of Year	31,721,564	30,769,812	32,663,806	32,663,806	32,663,806	31,608,112	(3%)
Fund Balance at End of Year	**$ 32,663,806**	**$ 28,391,676**	**$ 31,587,459**	**$ 32,705,114**	**$ 31,608,112**	**$ 28,224,099**	**(11%)**

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Juvenile Justice Fund (260)							
Revenues							
3113 Ad Valorem Tax-Parish	$ 4,454,904	$ 4,569,360	$ -	$ 4,736,540	$ 4,736,540	$ 4,831,100	2%
3115 Estimated Uncollectible Taxes	(7,829)	(114,230)	-	(118,410)	(118,410)	(120,780)	2%
3120 Prior Year Taxes	10,922	21,166	15,785	12,436	28,221	21,166	(25%)
3351 State Revenue Sharing	75,849	80,110	-	78,151	78,151	76,848	(2%)
3423 Food & Nutrition Grant	46,589	50,000	16,189	16,979	33,168	35,000	6%
3424 State Prisoners Grant	78,797	65,000	60,011	5,906	65,917	65,000	(1%)
3610 Interest Earned	361,776	75,000	28,127	97,034	125,161	125,000	(0%)
3665 Family In Need Of Services	90,700	89,364	68,000	67,000	135,000	180,000	33%
3695 Miscellaneous Revenue	11,302	10,000	4,761	3,548	8,309	10,000	20%
3723 Federal Grants - Other	1,043,846	525,000	541,700	181,314	723,014	700,000	(3%)
3724 Grant Revenue - State	162,500	50,000	75,000	75,000	150,000	150,000	-
3727 Court Service Fees	90	100	-	-	-	-	-
3832 Private Donations	1,095	500	100	285	385	500	30%
Total Revenues - Juvenile Justice Fund	**6,330,540**	**5,421,370**	**809,674**	**5,155,782**	**5,965,456**	**6,073,834**	**2%**
Expenditures							
121 - Juvenile Court							
4113 Salaries Regular Employees	723,944	731,287	445,892	211,648	657,540	816,489	24%
4122 Salaries-Part Time	-	-	-	-	-	54,473	-
4131 Parochial Retirement	60,867	80,441	41,635	30,695	72,330	63,692	(12%)
4132 Group Health Insurance	94,431	103,151	66,066	29,926	95,992	95,796	(0%)
4133 Retired Employees Grp Insurance	6,358	6,739	6,177	562	6,739	7,143	6%
4135 Medicare Insurance	18,417	19,382	12,852	4,386	17,238	19,669	14%
4138 Unemployment Claims	-	1,000	-	90	90	1,000	1,011%
4210 Books and Subscriptions	13,391	17,000	11,382	3,569	14,951	17,000	14%
4211 Dues-Governmental Organizations	2,138	2,000	720	1,165	1,885	2,000	6%
4230 Education, Travel and Training	8,506	15,000	7,186	3,700	10,886	15,000	38%

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4241 Office Supplies	10,476	6,000	2,450	3,336	5,786	6,000	4%
4242 Postage	261	500	111	274	385	500	30%
4243 Copy Supplies	840	1,500	140	839	979	1,500	53%
4251 Gas, Oil, Grease	235	3,000	207	166	373	3,000	704%
4327 Professional Services	33,695	50,000	6,436	43,334	49,770	65,000	31%
4328 Mental Evaluations	9,900	15,000	1,650	6,001	7,651	15,000	96%
4348 Transcriptions	100	7,000	-	1,389	1,389	7,000	404%
4350 Court Bailiffs	15,334	18,000	8,704	9,000	17,704	18,000	2%
4351 Deputy Clerks of Court	(26,102)	18,000	4,360	4,500	8,860	18,000	103%
4512 Workers Comp Insurance	30,077	37,121	34,028	3,093	37,121	38,977	5%
4545 Reimb From Juvenile Court	(156,400)	(140,000)	-	(140,000)	(140,000)	(140,000)	-
Total 121 - Juvenile Court	**846,468**	**992,121**	**649,995**	**217,674**	**867,669**	**1,125,239**	**30%**
122 - Juvenile Services							
22 - Probation Operations							
4113 Salaries Regular Employees	2,138,900	2,361,029	1,477,835	844,415	2,322,250	2,405,676	4%
4119 Salaries Reimbursed By Others	(352,327)	(265,000)	(233,467)	(66,533)	(300,000)	(300,000)	-
4122 Salaries-Part Time	-	-	11,735	1,859	13,594	-	(100%)
4131 Parochial Retirement	228,503	259,713	171,676	101,999	273,675	242,626	(11%)
4132 Group Health Insurance	355,832	365,658	302,042	108,073	410,115	412,809	1%
4133 Retired Employees Grp Insurance	143,914	152,549	139,837	12,712	152,549	161,702	6%
4135 Medicare Insurance	28,748	34,235	21,437	12,709	34,146	31,983	(6%)
4138 Unemployment Claims	-	3,000	-	113	113	3,000	2,555%
4211 Dues-Governmental Organizations	838	1,600	598	1,078	1,676	1,600	(5%)
4230 Education, Travel and Training	33,640	40,000	30,817	11,884	42,701	40,000	(6%)
4241 Office Supplies	25,700	20,000	8,215	6,721	14,936	20,000	34%
4242 Postage	9,469	9,000	4,622	3,951	8,573	9,000	5%
4243 Copy Supplies	19,287	20,000	7,925	2,729	10,654	20,000	88%
4250 Equipment Repairs	20,726	33,000	15,114	6,722	21,836	33,000	51%
4251 Gas, Oil, Grease	25,973	26,000	20,603	7,378	27,981	26,000	(7%)
4255 Counseling	21,521	20,000	9,952	6,148	16,100	20,000	24%
4265 Uniforms	3,909	3,000	3,785	3,472	7,257	6,000	(17%)

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4276 Emergency Coordination	1,620	1,636	1,485	151	1,636	1,653	1%
4280 Telephone	29,499	28,000	12,446	2,385	14,831	28,000	89%
4311 Recruitment and Screenings	3,352	3,500	942	768	1,710	3,500	105%
4313 Maintenance Contract	15,300	29,500	-	30,600	30,600	29,500	(4%)
4316 Security	234,802	230,000	106,433	55,376	161,809	230,000	42%
4321 Legal and Auditing	11,051	12,500	10,407	2,816	13,223	14,000	6%
4324 Information Systems Allocation	66,780	70,119	64,276	5,843	70,119	78,625	12%
4327 Professional Services	244,562	300,000	196,692	86,890	283,582	300,000	6%
4361 General Fund Administration	113,385	128,042	117,372	10,670	128,042	129,381	1%
4395 Grant Programs - Other	195,220	165,000	157,948	9,062	167,010	165,000	(1%)
4398 Monitors	125,149	175,000	29,041	29,041	58,082	175,000	201%
4511 Casualty Insurance	88,675	118,836	108,933	9,903	118,836	130,901	10%
4512 Workers Comp Insurance	84,078	111,867	102,545	9,322	111,867	117,461	5%
4529 Family in Need-Services	96,950	89,364	90,500	44,500	135,000	180,000	33%
4534 Special Programs	19,543	15,000	2,824	1,349	4,173	15,000	259%
4554 Reimb-Title IV-E Funds	87,935	71,000	39,001	32,219	71,220	71,000	(0%)
4571 Outside Agency Distributions	16,228	35,000	7,505	7,505	15,010	35,000	133%
4591 Retirement Contributions	133,895	135,250	-	140,200	140,200	143,000	2%
4592 Sheriff's Tax Collection	734	3,000	978	490	1,468	3,000	104%
4742 Office Equipment	8,822	18,000	650	8,600	9,250	18,000	95%
4754 Internet Access and Maintenance	2,882	2,000	1,962	840	2,802	2,000	(29%)
4948 Misdemeanor Referral Center	151,250	165,000	133,750	31,250	165,000	165,000	-
Total 22 - Probation Operations	**4,436,346**	**4,991,398**	**3,178,412**	**1,585,214**	**4,763,626**	**5,168,417**	**8%**
32 - Juvenile Detention							
4113 Salaries Regular Employees	1,552,597	1,748,251	1,109,691	644,637	1,754,328	1,866,463	6%
4114 Salaries-Special	18,565	27,000	-	-	-	27,000	-
4119 Salaries Reimbursed By Others	(18,166)	(35,000)	(10,143)	(11,079)	(21,222)	(20,000)	(6%)
4122 Salaries-Part Time	86,692	72,112	68,732	22,476	91,208	58,818	(36%)
4131 Parochial Retirement	167,218	186,037	130,056	56,169	186,225	167,136	(10%)
4132 Group Health Insurance	223,328	235,829	183,503	77,407	260,910	239,888	(8%)
4133 Retired Employees Grp Insurance	82,881	87,854	80,533	7,321	87,854	93,125	6%

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4135 Medicare Insurance	24,523	26,406	18,893	11,347	30,240	25,383	(16%)
4138 Unemployment Claims	-	2,500	-	1,222	1,222	2,500	105%
4211 Dues-Governmental Organizations	872	1,600	1,134	399	1,533	1,600	4%
4230 Education, Travel and Training	29,478	37,000	16,786	11,985	28,771	37,000	29%
4241 Office Supplies	4,759	6,150	1,072	771	1,843	6,150	234%
4243 Copy Supplies	6,030	6,000	3,833	407	4,240	7,500	77%
4250 Equipment Repairs	1,888	12,000	285	285	570	12,000	2,005%
4251 Gas, Oil, Grease	2,787	3,600	2,670	920	3,590	5,600	56%
4262 Food	161,315	210,000	77,957	60,540	138,497	215,000	55%
4263 Clothing Linen Personal Supplies	19,536	24,000	14,047	9,415	23,462	30,000	28%
4265 Uniforms	14,078	15,000	8,550	3,005	11,555	20,000	73%
4311 Recruitment and Screenings	15,051	14,000	6,692	2,756	9,448	19,000	101%
4316 Security	14,600	25,000	25,300	25,300	50,600	65,000	28%
4321 Legal and Auditing	5,021	5,680	4,729	926	5,655	5,964	5%
4324 Information Systems Allocation	33,390	35,060	32,138	2,922	35,060	39,309	12%
4327 Professional Services	3,041	10,000	2,818	6,102	8,920	10,000	12%
4333 Prisoners Medical Care	163,615	170,000	128,491	57,469	185,960	178,000	(4%)
4361 General Fund Administration	129,079	143,976	131,978	11,998	143,976	146,472	2%
4388 Building Management	30,276	30,307	27,839	2,468	30,307	33,522	11%
4395 Grant Programs - Other	63,588	60,000	38,154	16,499	54,653	60,000	10%
4511 Casualty Insurance	12,563	16,836	15,433	1,403	16,836	18,545	10%
4512 Workers Comp Insurance	61,213	84,806	77,739	7,067	84,806	89,046	5%
4534 Special Programs	4,012	5,000	3,537	558	4,095	5,000	22%
4742 Office Equipment	2,869	2,000	2,038	2,057	4,095	3,500	(15%)
4743 Other Equipment	4,119	3,500	3,182	3,182	6,364	5,000	(21%)
4953 Temporary Housing	6,750	90,000	1,500	3,755	5,255	90,000	1,613%
Total 32 - Juvenile Detention	**2,927,568**	**3,362,504**	**2,209,166**	**1,041,690**	**3,250,856**	**3,563,521**	**10%**
Total 122 - Juvenile Services	**7,363,914**	**8,353,902**	**5,387,578**	**2,626,904**	**8,014,482**	**8,731,938**	**9%**
161 - Facility & Maintenance							
62 - Juvenile Justice Bldgs							
4113 Salaries Regular Employees	117,091	98,530	76,154	41,938	118,092	124,002	5%

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4131 Parochial Retirement	10,876	10,839	8,905	2,951	11,856	13,640	15%
4132 Group Health Insurance	29,735	28,810	23,976	10,708	34,684	36,418	5%
4133 Retired Employees Grp Insurance	10,021	10,622	9,737	885	10,622	11,259	6%
4135 Medicare Insurance	1,358	1,429	1,034	461	1,495	1,798	20%
4250 Equipment Repairs	-	2,000	215	1,075	1,290	2,000	55%
4251 Gas, Oil, Grease	1,124	2,600	2,024	653	2,677	2,600	(3%)
4260 Building Repairs & Maintenance	65,512	63,000	47,774	16,866	64,640	63,000	(3%)
4266 Janitorial Supplies	28,186	32,000	19,261	9,815	29,076	32,000	10%
4271 Natural Gas	50,641	60,000	31,151	29,458	60,609	60,000	(1%)
4272 Electricity	186,127	200,000	114,511	67,015	181,526	200,000	10%
4273 Water	38,455	20,000	12,422	8,967	21,389	23,000	8%
4291 Lawn and Tree Maintenance	13,430	15,000	8,184	5,706	13,890	15,000	8%
4311 Recruitment and Screenings	-	200	-	52	52	200	285%
4312 Pest Control	4,715	4,500	3,020	1,510	4,530	5,000	10%
4313 Maintenance Contract	70,226	115,000	51,904	24,301	76,205	100,000	31%
4316 Security	-	-	565	60	625	750	20%
4318 Waste Disposal Fees	4,620	7,000	3,693	885	4,578	6,000	31%
4388 Building Management	22,707	22,778	20,880	1,898	22,778	25,141	10%
4511 Casualty Insurance	3,798	5,090	4,666	424	5,090	5,607	10%
4512 Workers Comp Insurance	3,024	4,024	3,689	335	4,024	4,225	5%
4743 Other Equipment	234	1,500	-	1,127	1,127	1,500	33%
Total 62 - Juvenile Justice Bldgs	**661,882**	**704,922**	**443,765**	**227,090**	**670,855**	**733,140**	**9%**
Total 161 - Facility & Maintenance	**661,882**	**704,922**	**443,765**	**227,090**	**670,855**	**733,140**	**9%**
Total Expenditures - Juvenile Justice Fund	**8,872,264**	**10,050,945**	**6,481,339**	**3,071,667**	**9,553,006**	**10,590,317**	**11%**
Excess (Deficiency) Of Revenues Over Expenditures	**(2,541,724)**	**(4,629,575)**	**(5,671,665)**	**2,084,115**	**(3,587,550)**	**(4,516,483)**	**26%**
Other Financing Sources (Uses)							
3855 Transfer From Criminal Justice	3,500,000	3,500,000	3,208,333	291,667	3,500,000	3,000,000	(14%)

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
3863 Transfer From Opioid Settlement Fund	50,000	100,000	-	100,000	100,000	100,000	-
4688 Transfer To Capital Outlay	(50,000)	(156,000)	(143,000)	(13,000)	(156,000)	(240,000)	54%
Total Other Financing Sources (Uses)	**3,500,000**	**3,444,000**	**3,065,333**	**378,667**	**3,444,000**	**2,860,000**	**(17%)**
Net Change	**958,276**	**(1,185,575)**	**(2,606,332)**	**2,462,782**	**(143,550)**	**(1,656,483)**	**1,054%**
Fund Balance at Beginning of Year	9,561,960	9,684,060	10,520,236	10,520,236	10,520,236	10,376,686	(1%)
Fund Balance at End of Year	**$ 10,520,236**	**$ 8,498,485**	**$ 7,913,905**	**$ 15,445,800**	**$ 10,376,686**	**$ 8,720,203**	**(16%)**

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Health Tax Fund (270)							
Revenues							
3113 Ad Valorem Tax-Parish	$ 4,408,005	$ 4,546,160	$ -	$ 4,712,490	$ 4,712,490	$ 4,806,570	2%
3115 Estimated Uncollectible Taxes	(5,251)	(113,650)	-	(117,810)	(117,810)	(120,160)	2%
3120 Prior Year Taxes	11,379	23,138	17,350	1,227	18,577	10,933	(41%)
3351 State Revenue Sharing	75,461	78,000	-	76,154	76,154	77,000	1%
3466 Impounding & Boarding Fees	21,744	30,000	31,873	3,280	35,153	35,000	(0%)
3467 Animal License & Permit Fees	3,795	2,500	1,070	640	1,710	2,500	46%
3610 Interest Earned	180,126	45,000	16,855	41,630	58,485	55,000	(6%)
3695 Miscellaneous Revenue	4,074	2,500	1	1,543	1,544	2,500	62%
3832 Private Donations	3,725	4,000	3,039	515	3,554	4,000	13%
3833 Adoptions	67,279	65,000	60,785	11,332	72,117	65,000	(10%)
Total Revenues - Health Tax Fund	**4,770,337**	**4,682,648**	**130,972**	**4,731,002**	**4,861,974**	**4,938,343**	**2%**
Expenditures							
130 - Debt							
4810 Principal Payments	-	-	-	-	-	56,000	-
4820 Interest Payments	-	-	-	-	-	33,800	-
4830 Paying Agent Fees	-	-	-	-	-	200	-
Total 130 - Debt	**-**	**-**	**-**	**-**	**-**	**90,000**	**-**
133 - Finance							
4810 Principal Payments	50,000	53,250	53,227	23	53,250	-	(100%)
4820 Interest Payments	39,118	36,500	36,540	-	36,540	-	(100%)
Total 133 - Finance	**89,118**	**89,750**	**89,767**	**23**	**89,790**	**-**	**(100%)**
161 - Facility & Maintenance							
11 - Shreveport Regional Lab							
4133 Retired Employees Grp Insurance	1,826	1,936	1,775	161	1,936	2,052	6%
4260 Building Repairs & Maintenance	2,542	6,300	1,722	1,232	2,954	5,000	69%
4271 Natural Gas	203	1,000	119	121	240	1,000	317%

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4272 Electricity	8,219	10,000	3,319	2,506	5,825	10,000	72%
4273 Water	6,204	1,000	668	628	1,296	1,300	-
4312 Pest Control	635	800	462	231	693	800	15%
4313 Maintenance Contract	945	1,200	585	340	925	1,200	30%
4388 Building Management	15,138	15,185	13,920	1,265	15,185	16,761	10%
4512 Workers Comp Insurance	1,966	2,616	2,398	218	2,616	2,746	5%
Total 11 - Shreveport Regional Lab	**37,678**	**40,037**	**24,968**	**6,702**	**31,670**	**40,859**	**29%**
14 - Highland Health Unit Complex							
4113 Salaries Regular Employees	194,012	195,341	139,342	60,814	200,156	250,833	25%
4122 Salaries-Part Time	-	16,963	-	-	-	16,655	-
4131 Parochial Retirement	21,276	21,047	16,394	4,230	20,624	23,066	12%
4132 Group Health Insurance	29,252	29,740	22,879	8,659	31,538	31,475	(0%)
4133 Retired Employees Grp Insurance	17,136	18,164	16,650	1,514	18,164	19,254	6%
4135 Medicare Insurance	2,640	2,835	2,037	741	2,778	3,041	9%
4138 Unemployment Claims	-	150	-	50	50	150	200%
4250 Equipment Repairs	2,941	9,000	8,021	1,807	9,828	9,000	(8%)
4251 Gas, Oil, Grease	2,960	12,000	2,833	1,623	4,456	8,000	80%
4260 Building Repairs & Maintenance	17,876	20,000	22,644	691	23,335	20,000	(14%)
4271 Natural Gas	14,830	35,000	19,022	21,890	40,912	40,000	(2%)
4272 Electricity	91,468	100,000	57,772	39,194	96,966	100,000	3%
4273 Water	5,225	5,000	3,873	2,602	6,475	6,000	(7%)
4276 Emergency Coordination	1,620	1,636	1,485	151	1,636	1,653	1%
4280 Telephone	478	500	302	304	606	600	(1%)
4291 Lawn and Tree Maintenance	7,575	6,000	6,150	1,350	7,500	7,500	-
4311 Recruitment and Screenings	-	300	-	-	-	300	-
4312 Pest Control	2,836	1,100	680	340	1,020	1,100	8%
4313 Maintenance Contract	34,679	40,000	26,778	20,027	46,805	45,000	(4%)
4316 Security	1,117	1,500	636	636	1,272	1,500	18%
4321 Legal and Auditing	2,988	3,380	2,814	319	3,133	3,549	13%
4361 General Fund Administration	45,283	49,761	45,614	4,147	49,761	51,061	3%

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4388 Building Management	43,900	44,037	40,367	3,670	44,037	48,606	10%
4511 Casualty Insurance	74,504	99,846	91,526	8,320	99,846	109,982	10%
4512 Workers Comp Insurance	9,149	12,173	11,159	1,014	12,173	12,781	5%
4591 Retirement Contributions	133,214	134,560	-	139,490	139,490	142,270	2%
4592 Sheriff's Tax Collection	461	1,000	585	314	899	1,000	11%
Total 14 - Highland Health Unit Complex	**757,421**	**861,033**	**539,563**	**323,897**	**863,460**	**954,376**	**11%**
15 - Vivian Health Unit							
4113 Salaries Regular Employees	34,496	51,439	26,089	4,500	30,589	32,132	5%
4131 Parochial Retirement	3,761	5,659	3,142	859	4,001	3,535	(12%)
4132 Group Health Insurance	6,865	9,741	5,767	1,908	7,675	6,191	(19%)
4133 Retired Employees Grp Insurance	1,826	1,936	1,775	161	1,936	2,052	6%
4135 Medicare Insurance	622	746	364	341	705	466	(34%)
4260 Building Repairs & Maintenance	5,143	5,000	2,268	798	3,066	5,000	63%
4272 Electricity	11,189	13,000	5,369	3,863	9,232	13,000	41%
4273 Water	1,896	3,000	730	319	1,049	2,000	91%
4280 Telephone	2,252	2,400	1,241	1,219	2,460	2,400	(2%)
4291 Lawn and Tree Maintenance	525	1,000	450	450	900	1,000	11%
4312 Pest Control	693	800	462	231	693	800	15%
4316 Security	279	400	212	153	365	400	10%
4388 Building Management	3,028	3,037	2,784	253	3,037	3,352	10%
4512 Workers Comp Insurance	604	803	736	67	803	845	5%
Total 15 - Vivian Health Unit	**73,179**	**98,961**	**51,389**	**15,122**	**66,511**	**73,173**	**10%**
69 - David Raines Comm Center							
4260 Building Repairs & Maintenance	33,390	33,390	30,608	2,782	33,390	33,390	-
Total 69 - David Raines Comm Center	**33,390**	**33,390**	**30,608**	**2,782**	**33,390**	**33,390**	**-**
Total 161 - Facility & Maintenance	**901,667**	**1,033,421**	**646,528**	**348,503**	**995,031**	**1,101,798**	**11%**

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
300 - Animal and Mosquito							
12 - Animal Services							
4113 Salaries Regular Employees	1,600,801	1,563,349	1,126,504	506,422	1,632,926	1,715,838	5%
4114 Salaries-Special	39,251	5,000	40,706	14,551	55,257	25,000	(55%)
4122 Salaries-Part Time	57,878	50,888	18,385	9,999	28,384	65,886	132%
4131 Parochial Retirement	161,253	154,644	123,042	31,658	154,700	175,612	14%
4132 Group Health Insurance	179,990	192,694	167,176	25,524	192,700	212,335	10%
4133 Retired Employees Grp Insurance	63,398	67,202	61,602	5,600	67,202	71,234	6%
4135 Medicare Insurance	23,727	22,785	17,088	5,697	22,785	28,077	23%
4136 Caddo Parish Employee Retirement	10,960	12,610	9,095	3,605	12,700	13,130	3%
4138 Unemployment Claims	-	1,000	-	98	98	1,000	920%
4210 Books and Subscriptions	29	650	63	199	262	650	148%
4211 Dues-Governmental Organizations	283	1,000	150	205	355	1,000	182%
4221 Printed Office Forms	2,512	6,000	3,061	999	4,060	6,000	48%
4230 Education, Travel and Training	12,111	25,000	13,633	3,436	17,069	30,000	76%
4241 Office Supplies	8,851	7,500	6,507	1,736	8,243	8,000	(3%)
4242 Postage	338	750	536	133	669	750	12%
4243 Copy Supplies	7,590	6,500	3,792	2,460	6,252	6,500	4%
4250 Equipment Repairs	63,211	50,000	22,553	26,107	48,660	50,000	3%
4251 Gas, Oil, Grease	45,827	60,000	37,497	13,906	51,403	60,000	17%
4260 Building Repairs & Maintenance	27,821	33,000	26,025	16,327	42,352	43,000	2%
4265 Uniforms	16,374	15,000	3,232	9,224	12,456	17,000	36%
4266 Janitorial Supplies	13,349	18,000	11,582	5,791	17,373	18,000	4%
4267 Animal Food	45,056	55,000	16,760	32,802	49,562	55,000	11%
4268 Vaccinations and Chemicals	175,241	180,000	72,237	109,019	181,256	182,000	-
4271 Natural Gas	7,838	20,000	6,074	13,282	19,356	20,000	3%
4272 Electricity	51,741	50,000	32,924	16,756	49,680	50,000	1%
4273 Water	9,036	15,000	5,608	9,292	14,900	15,000	1%
4276 Emergency Coordination	3,888	3,927	3,564	363	3,927	3,966	1%
4280 Telephone	29,484	24,000	18,928	4,022	22,950	24,000	5%

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4290 Safety Apparel	793	2,500	-	2,450	2,450	2,500	2%
4291 Lawn and Tree Maintenance	4,800	4,500	3,600	1,815	5,415	5,500	2%
4311 Recruitment and Screenings	2,212	5,000	286	4,614	4,900	5,000	2%
4313 Maintenance Contract	2,939	9,500	8,046	2,505	10,551	11,000	4%
4316 Security	1,063	1,000	572	428	1,000	1,000	-
4317 Janitorial Service	-	10,000	1,800	7,700	9,500	10,000	5%
4318 Waste Disposal Fees	5,435	5,000	4,432	1,698	6,130	6,500	6%
4321 Legal and Auditing	1,485	1,800	1,499	189	1,688	1,890	12%
4324 Information Systems Allocation	33,390	35,060	32,138	2,922	35,060	39,313	12%
4326 Spaying/Neutering	25,735	95,000	23,804	18,181	41,985	95,000	126%
4327 Professional Services	29,668	160,000	27,178	28,809	55,987	160,000	186%
4361 General Fund Administration	86,092	95,695	87,720	7,975	95,695	97,221	2%
4388 Building Management	10,595	10,630	9,744	886	10,630	11,734	10%
4423 Misc Materials and Supplies	73,889	65,000	26,898	29,704	56,602	71,500	26%
4511 Casualty Insurance	46,746	62,646	57,426	5,220	62,646	69,006	10%
4512 Workers Comp Insurance	52,266	67,905	62,246	5,659	67,905	71,300	5%
4743 Other Equipment	7,968	10,000	2,215	4,574	6,789	10,000	47%
Total 12 - Animal Services	**3,042,915**	**3,282,735**	**2,197,926**	**994,544**	**3,192,470**	**3,567,442**	**12%**
13 - Mosquito Control							
4113 Salaries Regular Employees	133,495	138,965	95,478	43,920	139,398	144,647	4%
4122 Salaries-Part Time	44,535	62,449	37,971	14,388	52,359	69,928	34%
4131 Parochial Retirement	14,372	15,287	11,064	5,235	16,299	15,912	(2%)
4132 Group Health Insurance	1,406	1,500	1,051	561	1,612	1,759	9%
4133 Retired Employees Grp Insurance	15,849	16,800	15,400	1,400	16,800	17,808	6%
4135 Medicare Insurance	3,566	5,122	2,911	2,211	5,122	5,612	10%
4138 Unemployment Claims	-	500	-	14	14	500	3,471%
4230 Education, Travel and Training	1,006	3,515	179	1,000	1,179	3,500	197%
4241 Office Supplies	610	475	425	33	458	475	4%
4242 Postage	438	500	-	413	413	500	21%
4250 Equipment Repairs	10,054	18,000	6,122	8,114	14,236	18,000	26%
4251 Gas, Oil, Grease	11,489	18,000	8,605	4,506	13,111	18,000	37%
4260 Building Repairs & Maintenance	-	5,000	-	3,589	3,589	5,000	39%

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4265 Uniforms	945	1,000	190	620	810	1,000	23%
4268 Vaccinations and Chemicals	31,056	140,000	76,870	18,929	95,799	140,000	46%
4276 Emergency Coordination	972	983	891	92	983	992	1%
4311 Recruitment and Screenings	-	200	-	98	98	200	104%
4313 Maintenance Contract	-	-	710	39	749	750	-
4321 Legal and Auditing	1,485	1,800	1,499	114	1,613	1,890	17%
4324 Information Systems Allocation	33,390	35,060	32,138	2,922	35,060	39,313	12%
4327 Professional Services	1,166	1,000	321	600	921	1,000	9%
4361 General Fund Administration	32,802	36,403	33,369	3,034	36,403	36,819	1%
4423 Misc Materials and Supplies	17,054	7,000	1,220	5,172	6,392	7,000	10%
4511 Casualty Insurance	11,688	15,663	14,358	1,305	15,663	17,254	10%
4512 Workers Comp Insurance	14,442	19,215	17,614	1,601	19,215	20,175	5%
4743 Other Equipment	3,650	4,000	-	4,000	4,000	4,000	-
Total 13 - Mosquito Control	**385,471**	**548,437**	**358,385**	**123,911**	**482,296**	**572,034**	**19%**
Total 300 - Animal and Mosquito	**3,428,385**	**3,831,172**	**2,556,311**	**1,118,455**	**3,674,766**	**4,139,476**	**13%**
Total Expenditures - Health Tax Fund	**4,419,171**	**4,954,343**	**3,292,605**	**1,466,982**	**4,759,587**	**5,331,274**	**12%**
Excess (Deficiency) Of Revenues Over Expenditures	**351,167**	**(271,695)**	**(3,161,633)**	**3,264,020**	**102,387**	**(392,931)**	**(484%)**
Other Financing Sources (Uses)							
4688 Transfer To Capital Outlay	(265,000)	(391,000)	(358,417)	(32,583)	(391,000)	(427,000)	9%
Total Other Financing Sources (Uses)	**(265,000)**	**(391,000)**	**(358,417)**	**(32,583)**	**(391,000)**	**(427,000)**	**9%**
Net Change	**86,167**	**(662,695)**	**(3,520,050)**	**3,231,437**	**(288,613)**	**(819,931)**	**184%**
Fund Balance at Beginning of Year	6,396,089	6,062,545	6,482,256	6,482,256	6,482,256	6,193,643	(4%)
Fund Balance at End of Year	**$ 6,482,256**	**$ 5,399,850**	**$ 2,962,206**	**$ 12,945,129**	**$ 6,193,643**	**$ 5,373,712**	**(13%)**

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Biomedical Fund (280)							
Revenues							
3113 Ad Valorem Tax-Parish	$ 3,834,445	$ 3,896,710	$ -	$ 4,039,280	$ 4,039,280	$ 4,119,920	2%
3115 Estimated Uncollectible Taxes	(1,407)	(97,420)	-	(100,980)	(100,980)	(103,000)	2%
3120 Prior Year Taxes	5,897	20,334	13,835	1,276	15,111	4,616	(69%)
3351 State Revenue Sharing	64,665	65,000	-	64,115	64,115	64,000	(0%)
3610 Interest Earned	4,472	1,500	5,002	149	5,151	3,000	(42%)
Total Revenues - Biomedical Fund	**3,908,073**	**3,886,124**	**18,837**	**4,003,840**	**4,022,677**	**4,088,536**	**2%**
Expenditures							
319 - Biomedical Research Center							
4321 Legal and Auditing	5,516	4,000	3,330	1,824	5,154	4,200	(19%)
4361 General Fund Administration	11,972	13,476	12,353	1,123	13,476	13,864	3%
4530 Interest Expense	6,121	13,000	-	8,894	8,894	13,000	46%
4562 Reimb - Biomedical Research Ctr	3,450,000	3,650,000	2,980,978	669,022	3,650,000	3,760,000	3%
4591 Retirement Contributions	114,184	115,340	-	119,560	119,560	121,950	2%
4592 Sheriff's Tax Collection	631	1,500	838	76	914	1,500	64%
Total 319 - Biomedical Research Center	**3,588,424**	**3,797,316**	**2,997,499**	**800,499**	**3,797,998**	**3,914,514**	**3%**
Total Expenditures - Biomedical Fund	**3,588,424**	**3,797,316**	**2,997,499**	**800,499**	**3,797,998**	**3,914,514**	**3%**
Excess (Deficiency) Of Revenues Over Expenditures	**319,649**	**88,808**	**(2,978,662)**	**3,203,341**	**224,679**	**174,022**	**(23%)**
Net Change	**319,649**	**88,808**	**(2,978,662)**	**3,203,341**	**224,679**	**174,022**	**(23%)**
Fund Balance at Beginning of Year	2,062,181	2,241,264	2,381,830	2,381,830	2,381,830	2,606,509	9%
Fund Balance at End of Year	**$ 2,381,830**	**$ 2,330,072**	**$ (596,832)**	**$ 8,788,511**	**$ 2,606,509**	**$ 2,780,531**	**7%**

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Riverboat Fund (290)							
Revenues							
3223 Riverboat Gaming	$ 791,188	$ 750,000	$ 407,983	$ 327,557	$ 735,540	$ 715,000	(3%)
3610 Interest Earned	41,793	5,000	3,556	1,339	4,895	5,000	2%
3695 Miscellaneous Revenue	14,346	-	-	-	-	-	-
3724 Grant Revenue - State	-	-	-	-	-	445,000	-
Total Revenues - Riverboat Fund	**847,327**	**755,000**	**411,538**	**328,897**	**740,435**	**1,165,000**	**57%**
Expenditures							
131 - Administration							
4122 Salaries-Part Time	178,908	165,000	189,045	9,999	199,044	200,000	-
4135 Medicare Insurance	13,760	13,600	14,486	499	14,985	15,300	2%
4321 Legal and Auditing	3,191	5,340	4,446	999	5,445	5,607	3%
4327 Professional Services	-	2,000	-	1,157	1,157	2,000	73%
4344 Public Information	-	10,000	-	8,696	8,696	10,000	15%
4361 General Fund Administration	40,979	45,781	41,966	3,815	45,781	47,164	3%
4395 Grant Programs - Other	-	-	-	-	-	445,000	-
4530 Interest Expense	-	1,000	-	45	45	1,000	2,122%
4534 Special Programs	203,260	275,000	78,035	190,463	268,498	275,000	2%
4553 Truancy Program	60,000	60,000	60,000	-	60,000	60,000	-
Total 131 - Administration	**500,098**	**577,721**	**387,977**	**215,674**	**603,651**	**1,061,071**	**76%**
150 - Allocation To Other Entities							
4959 NGO Appropriations	1,192,881	1,699,650	717,267	910,731	1,627,998	1,400,000	(14%)
Total 150 - Allocation To Other Entities	**1,192,881**	**1,699,650**	**717,267**	**910,731**	**1,627,998**	**1,400,000**	**(14%)**
Total Expenditures - Riverboat Fund	**1,692,979**	**2,277,371**	**1,105,245**	**1,126,404**	**2,231,649**	**2,461,071**	**10%**
Excess (Deficiency) Of Revenues Over Expenditures	**(845,653)**	**(1,522,371)**	**(693,706)**	**(797,508)**	**(1,491,214)**	**(1,296,071)**	**(13%)**

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Other Financing Sources (Uses)							
3849 Transfer From Oil & Gas	874,000	1,250,000	-	1,250,000	1,250,000	1,000,000	(20%)
Total Other Financing Sources (Uses)	**874,000**	**1,250,000**	**-**	**1,250,000**	**1,250,000**	**1,000,000**	**(20%)**
Net Change	**28,347**	**(272,371)**	**(693,706)**	**452,492**	**(241,214)**	**(296,071)**	**23%**
Fund Balance at Beginning of Year	559,816	503,387	588,163	588,163	588,163	346,949	(41%)
Fund Balance at End of Year	**$ 588,163**	**$ 231,016**	**$ (105,543)**	**$ 1,493,147**	**$ 346,949**	**$ 50,878**	**(85%)**

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Criminal Justice Fund (295)							
Revenues							
3113 Ad Valorem Tax-Parish	$ 7,795,910	$ 8,071,760	$ -	$ 8,367,080	$ 8,367,080	$ 8,534,120	2%
3115 Estimated Uncollectible Taxes	(37,111)	(201,790)	-	(209,180)	(209,180)	(213,350)	2%
3120 Prior Year Taxes	37,544	19,409	4,859	15,291	20,150	15,113	(25%)
3351 State Revenue Sharing	132,546	130,000	-	134,115	134,115	132,000	(2%)
3610 Interest Earned	29,654	1,500	5,140	5,011	10,151	5,500	(46%)
Total Revenues - Criminal Justice Fund	**7,958,544**	**8,020,879**	**9,999**	**8,312,317**	**8,322,316**	**8,473,383**	**2%**
Expenditures							
120 - Criminal Justice							
20 - Criminal Administration							
4321 Legal and Auditing	3,165	3,580	2,980	508	3,488	3,759	8%
4361 General Fund Administration	13,578	14,764	13,534	1,230	14,764	15,289	4%
4530 Interest Expense	6,399	15,000	110	6,008	6,118	15,000	145%
4591 Retirement Contributions	236,524	238,920	-	247,660	247,660	252,600	2%
4592 Sheriff's Tax Collection	1,325	2,500	1,687	68	1,755	2,500	42%
Total 20 - Criminal Administration	**260,991**	**274,764**	**18,311**	**255,474**	**273,785**	**289,148**	**6%**
Total 120 - Criminal Justice	**260,991**	**274,764**	**18,311**	**255,474**	**273,785**	**289,148**	**6%**
Total Expenditures - Criminal Justice Fund	**260,991**	**274,764**	**18,311**	**255,474**	**273,785**	**289,148**	**6%**
Excess (Deficiency) Of Revenues Over Expenditures	**7,697,553**	**7,746,115**	**(8,313)**	**8,056,844**	**8,048,531**	**8,184,235**	**2%**
Other Financing Sources (Uses)							
3847 Transfer From Public Works	3,000,000	-	-	-	-	1,600,000	-
4681 Transfer To Juvenile Just Fund	(3,500,000)	(3,500,000)	(3,208,333)	(291,667)	(3,500,000)	(3,000,000)	(14%)
4682 Transfer To Detention Facilitie	(1,000,000)	(1,000,000)	(916,667)	(83,333)	(1,000,000)	(1,250,000)	25%

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4685 Transfer To General Fund	(6,000,000)	(5,000,000)	(4,583,333)	(416,667)	(5,000,000)	(6,250,000)	25%
4688 Transfer To Capital Outlay	-	(2,500,000)	(2,291,667)	(208,333)	(2,500,000)	-	(100%)
Total Other Financing Sources (Uses)	**(7,500,000)**	**(12,000,000)**	**(11,000,000)**	**(1,000,000)**	**(12,000,000)**	**(8,900,000)**	**(26%)**
Net Change	**197,553**	**(4,253,885)**	**(11,008,313)**	**7,056,844**	**(3,951,469)**	**(715,765)**	**(82%)**
Fund Balance at Beginning of Year	4,474,015	4,499,879	4,671,568	4,671,568	4,671,568	720,099	(85%)
Fund Balance at End of Year	**$ 4,671,568**	**$ 245,994**	**$ (6,336,745)**	**$ 18,785,256**	**$ 720,099**	**$ 4,334**	**(99%)**

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Head Start Fund (296)							
Revenues							
3821 Head Start Grant	$ 15,870,839	$ 16,500,000	$ 9,395,463	$ 6,838,436	$ 16,233,899	$ 18,000,000	11%
Total Revenues - Criminal Justice Fund	**$ 15,870,839**	**$ 16,500,000**	**$ 9,395,463**	**$ 6,838,436**	**$ 16,233,899**	**$ 18,000,000**	**11%**
Expenditures							
131 - Administration							
4564 Head Start Program	15,870,839	16,500,000	9,395,463	6,838,436	16,233,899	-	(100%)
Total 131 - Administration	**15,870,839**	**16,500,000**	**9,395,463**	**6,838,436**	**16,233,899**	**-**	**(100%)**
138 - Program Administration							
88 - Head Start							
4564 Head Start Program	-	-	-	-	-	18,000,000	-
Total 88 - Head Start	**-**	**-**	**-**	**-**	**-**	**18,000,000**	**-**
Total 138 - Program Administration	**-**	**-**	**-**	**-**	**-**	**18,000,000**	**-**
Total Expenditures - Criminal Justice Fund	**15,870,839**	**16,500,000**	**9,395,463**	**6,838,436**	**16,233,899**	**18,000,000**	**11%**
Net Change							
3821 Head Start Grant	15,870,839	16,500,000	9,395,463	6,838,436	16,233,899	18,000,000	11%
4564 Head Start Program	(15,870,839)	(16,500,000)	(9,395,463)	(6,838,436)	(16,233,899)	(18,000,000)	11%
Total Net Change	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Oil and Gas Fund (297)							
Revenues							
3610 Interest Earned	$ 697,754	$ 150,000	$ 41,296	$ 83,865	$ 125,161	$ 175,000	40%
3623 Building Rental	443,643	-	-	-	-	-	-
3691 Oil Royalty/Mineral Leases	9,295,074	2,500,000	3,102,295	111,815	3,214,110	2,500,000	(22%)
3695 Miscellaneous Revenue	1,373	-	-	-	-	-	-
Total Revenues - Oil and Gas Fund	**10,437,843**	**2,650,000**	**3,143,591**	**195,680**	**3,339,271**	**2,675,000**	**(20%)**
Expenditures							
130 - Debt							
88 - Head Start	-	-	-	-	-	400,000	-
Total 130 - Debt	**-**	**-**	**-**	**-**	**-**	**400,000**	**-**
131 - Administration							
88 - Head Start	63,629	71,430	42,176	25,834	68,010	84,813	25%
Total 131 - Administration	**63,629**	**71,430**	**42,176**	**25,834**	**68,010**	**84,813**	**25%**
133 - Finance							
88 - Head Start	399,932	400,350	400,192	200	400,392	-	(100%)
Total 133 - Finance	**399,932**	**400,350**	**400,192**	**200**	**400,392**	**-**	**(100%)**
Total Expenditures - Oil and Gas Fund	**463,561**	**471,780**	**442,368**	**26,034**	**468,402**	**484,813**	**4%**
Excess (Deficiency) Of Revenues Over Expenditures	**9,974,282**	**2,178,220**	**2,701,223**	**169,646**	**2,870,869**	**2,190,187**	**(24%)**
Other Financing Sources (Uses)							
4685 Transfer To General Fund	-	-	-	-	-	(1,000,000)	-
4688 Transfer To Capital Outlay	(3,350,000)	(6,007,500)	(5,506,875)	(500,625)	(6,007,500)	(2,188,500)	(64%)
4689 Transfer To Reserve Trust	(3,500,000)	(4,000,000)	-	(4,000,000)	(4,000,000)	-	(100%)
4691 Transfer To Parks & Recreation	-	-	-	-	-	(200,000)	-

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
4694 Transfer To Riverboat	(874,000)	(1,250,000)	-	(1,250,000)	(1,250,000)	(1,000,000)	(20%)
4697 Transfer To Economic Development	(350,000)	-	-	-	-	-	-
Total Other Financing Sources (Uses)	**(8,074,000)**	**(11,257,500)**	**(5,506,875)**	**(5,750,625)**	**(11,257,500)**	**(4,388,500)**	**(61%)**
Net Change	**1,900,282**	**(9,079,280)**	**(2,805,652)**	**(5,580,979)**	**(8,386,631)**	**(2,198,313)**	**(74%)**
Fund Balance at Beginning of Year	13,960,427	13,183,527	15,860,709	15,860,709	15,860,709	7,474,078	(53%)
Fund Balance at End of Year	**$ 15,860,709**	**$ 4,104,247**	**$ 13,055,057**	**$ 4,698,752**	**$ 7,474,078**	**$ 5,275,765**	**(29%)**

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Opioid Settlement Fund (298)							
Revenues							
3222 Settlement Revenue	$ 1,795,096	$ 500,000	$ -	$ 495,811	$ 495,811	$ 500,000	1%
3610 Interest Earned	232,925	45,000	15,467	27,200	42,667	55,000	29%
Total Revenues - Opioid Settlement Fund	**2,028,021**	**545,000**	**15,467**	**523,011**	**538,478**	**555,000**	**3%**
Expenditures							
131 - Administration							
88 - Head Start	486,505	539,676	290,595	224,997	515,592	1,790,019	247%
Total 131 - Administration	**486,505**	**539,676**	**290,595**	**224,997**	**515,592**	**1,790,019**	**247%**
Total Expenditures - Opioid Settlement Fund	**486,505**	**539,676**	**290,595**	**224,997**	**515,592**	**1,790,019**	**247%**
Excess (Deficiency) Of Revenues Over Expenditures	**1,541,516**	**5,324**	**(275,127)**	**298,013**	**22,886**	**(1,235,019)**	**(5,496%)**
Other Financing Sources (Uses)							
4681 Transfer To Juvenile Just Fund	(50,000)	(100,000)	-	(100,000)	(100,000)	(100,000)	-
4685 Transfer To General Fund	-	(200,000)	-	(200,000)	(200,000)	(200,000)	-
4688 Transfer To Capital Outlay	-	-	-	-	-	(1,000,000)	-
Total Other Financing Sources (Uses)	**(50,000)**	**(300,000)**	**-**	**(300,000)**	**(300,000)**	**(1,300,000)**	**333%**
Net Change	**1,491,516**	**(294,676)**	**(275,127)**	**(1,987)**	**(277,114)**	**(2,535,019)**	**815%**
Fund Balance at Beginning of Year	3,727,299	4,552,570	5,218,815	5,218,815	5,218,815	4,941,701	(5%)
Fund Balance at End of Year	**$ 5,218,815**	**$ 4,257,894**	**$ 4,943,687**	**$ 5,214,841**	**$ 4,941,701**	**$ 2,406,682**	**(51%)**

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Economic Development Fund (750)							
Revenues							
3359 Video Poker/Sports Wagering	$ 902,288	$ 750,000	$ 551,185	$ 293,701	$ 844,886	$ 750,000	(11%)
3610 Interest Earned	64,693	20,000	6,969	38,872	45,841	35,000	(24%)
Total Revenues - Economic Development Fund	**966,981**	**770,000**	**558,154**	**332,573**	**890,727**	**785,000**	**(12%)**
Expenditures							
131 - Administration							
4321 Legal and Auditing	3,103	2,680	2,231	349	2,580	2,814	9%
4327 Professional Services	200,000	375,000	98,312	200,000	298,312	375,000	26%
4361 General Fund Administration	17,034	18,827	17,258	1,569	18,827	19,436	3%
4534 Special Programs	-	270,000	172,138	45,103	217,241	270,000	24%
Total 131 - Administration	**220,137**	**666,507**	**289,940**	**247,020**	**536,960**	**667,250**	**24%**
150 - Allocation To Other Entities							
4959 NGO Appropriations	528,620	572,000	307,800	264,200	572,000	480,000	(16%)
Total 150 - Allocation To Other Entities	**528,620**	**572,000**	**307,800**	**264,200**	**572,000**	**480,000**	**(16%)**
Total Expenditures - Economic Development Fund	**748,757**	**1,238,507**	**597,740**	**511,220**	**1,108,960**	**1,147,250**	**3%**
Excess (Deficiency) Of Revenues Over Expenditures	**218,224**	**(468,507)**	**(39,586)**	**(178,647)**	**(218,233)**	**(362,250)**	**66%**
Other Financing Sources (Uses)	350,000	-	-	-	-	-	-
Net Change	**568,224**	**(468,507)**	**(39,586)**	**(178,647)**	**(218,233)**	**(362,250)**	**66%**
Fund Balance at Beginning of Year	1,620,791	1,796,375	2,189,015	2,189,015	2,189,015	1,970,782	(10%)
Fund Balance at End of Year	**$ 2,189,015**	**$ 1,327,868**	**$ 2,149,430**	**$ 1,831,721**	**$ 1,970,782**	**$ 1,608,532**	**(18%)**

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Econ Develop District Trust Fund (755)							
Revenues							
3610 Interest Earned	$ 1,516	$ 400	$ 410	$ 5	$ 415	$ 400	(4%)
Total Revenues - Economic Development District Trust Fund	**$ 1,516**	**$ 400**	**$ 410**	**$ 5**	**$ 415**	**$ 400**	**(4%)**
Expenditures							
131 - Administration							
4321 Legal and Auditing	-	500	-	-	-	630	-
4327 Professional Services	-	50,000	-	-	-	50,000	-
Total 131 - Administration	**-**	**50,500**	**-**	**-**	**-**	**50,630**	**-**
Total Expenditures - Economic Development District Trust Fund	**-**	**50,500**	**-**	**-**	**-**	**50,630**	**-**
Excess (Deficiency) Of Revenues Over Expenditures	**1,516**	**(50,100)**	**410**	**5**	**415**	**(50,230)**	**(12,204%)**
Net Change	**1,516**	**(50,100)**	**410**	**5**	**415**	**(50,230)**	**(12,204%)**
Fund Balance at Beginning of Year	53,460	53,533	54,976	54,976	54,976	55,391	1%
Fund Balance at End of Year	**$ 54,976**	**$ 3,433**	**$ 55,386**	**$ 54,985**	**$ 55,391**	**$ 5,161**	**(91%)**

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Law Officers Witness Fund (770)							
Revenues							
3512 Criminal Case Charges	$ 13,620	$ 12,000	$ 8,090	$ 4,776	$ 12,866	$ 12,000	(7%)
3610 Interest Earned	888	400	206	205	411	400	(3%)
Total Revenues - Law Officers Witness Fund	**14,508**	**12,400**	**8,296**	**4,981**	**13,277**	**12,400**	**(7%)**
Expenditures							
120 - Criminal Justice							
21 - District Court							
4321 Legal and Auditing	-	-	380	199	579	-	(100%)
4343 Payments to Law Officers	7,750	12,000	3,250	3,950	7,200	12,000	67%
4361 General Fund Administration	11,972	3,476	3,476	-	3,476	1,944	(44%)
Total 21 - District Court	**19,722**	**15,476**	**7,106**	**4,149**	**11,255**	**13,944**	**24%**
Total 120 - Criminal Justice	**19,722**	**15,476**	**7,106**	**4,149**	**11,255**	**13,944**	**24%**
Total Expenditures - Law Officers Witness Fund	**19,722**	**15,476**	**7,106**	**4,149**	**11,255**	**13,944**	**24%**
Excess (Deficiency) Of Revenues Over Expenditures	**(5,214)**	**(3,076)**	**1,190**	**832**	**2,022**	**(1,544)**	**(176%)**
Net Change	**(5,214)**	**(3,076)**	**1,190**	**832**	**2,022**	**(1,544)**	**(176%)**
Fund Balance at Beginning of Year	33,414	24,258	28,200	28,200	28,200	30,222	7%
Fund Balance at End of Year	**$ 28,200**	**$ 21,182**	**$ 29,391**	**$ 29,864**	**$ 30,222**	**$ 28,678**	**(5%)**

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Housing Choice Voucher Program (772)							
Revenues							
3695 Miscellaneous Revenue	$ -	$ -	$ 610	$ 100	$ 710	$ -	(100%)
3819 Section 8 Grant	1,225,147	1,200,000	1,008,959	100,912	1,109,871	1,200,000	8%
Total Revenues - Housing Choice Voucher Program Fund	**1,225,147**	**1,200,000**	**1,009,569**	**101,012**	**1,110,581**	**1,200,000**	**8%**
Expenditures							
131 - Administration							
4526 Housing Assistance Payments	1,086,760	1,100,000	428,029	617,139	1,045,168	1,100,000	5%
4528 HACS Payments	138,387	100,000	61,846	3,567	65,413	100,000	53%
Total 131 - Administration	**1,225,147**	**1,200,000**	**489,875**	**620,706**	**1,110,581**	**1,200,000**	**8%**
Total Expenditures - Housing Choice Voucher Program Fund	**1,225,147**	**1,200,000**	**489,875**	**620,706**	**1,110,581**	**1,200,000**	**8%**
Excess (Deficiency) Of Revenues Over Expenditures	**-**	**-**	**519,694**	**(519,694)**	**-**	**-**	**-**
Net Change	**-**	**-**	**519,694**	**(519,694)**	**-**	**-**	**-**
Fund Balance at Beginning of Year	5,325	5,325	5,325	5,325	5,325	5,325	-
Fund Balance at End of Year	**$ 5,325**	**$ 5,325**	**$ 525,019**	**$ (1,034,063)**	**$ 5,325**	**$ 5,325**	**-**

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
American Rescue Plan Fund (797)							
Revenues							
3610 Interest Earned	$ 631,634	$ 100,000	$ 42,171	$ 112,715	$ 154,886	$ -	(100%)
3723 Federal Grants - Other	14,512,285	5,000,000	-	6,548,481	6,548,481	-	(100%)
Total Revenues - American Rescue Plan Fund	**15,143,918**	**5,100,000**	**42,171**	**6,661,196**	**6,703,367**	**-**	**(100%)**
Expenditures							
131 - Administration							
4321 Legal and Auditing	1,221	-	-	-	-	-	-
4327 Professional Services	250,000	-	-	-	-	-	-
4395 Grant Programs - Other	2,125,564	5,000,000	2,706,750	4,993,731	7,700,481	-	(100%)
4530 Interest Expense	3	-	-	-	-	-	-
Total 131 - Administration	**2,376,788**	**5,000,000**	**2,706,750**	**4,993,731**	**7,700,481**	**-**	**(100%)**
Total Expenditures - American Rescue Plan Fund	**2,376,788**	**5,000,000**	**2,706,750**	**4,993,731**	**7,700,481**	**-**	**(100%)**
Excess (Deficiency) Of Revenues Over Expenditures	**12,767,130**	**100,000**	**(2,664,580)**	**1,667,466**	**(997,114)**	**-**	**(100%)**
Other Financing Sources (Uses)							
4685 Transfer To General Fund	(1,100,000)	(250,000)	-	(250,000)	(250,000)	(200,000)	(20%)
4688 Transfer To Capital Outlay	(12,386,720)	-	-	-	-	-	-
Total Other Financing Sources (Uses)	**(13,486,720)**	**(250,000)**	**-**	**(250,000)**	**(250,000)**	**(200,000)**	**(20%)**
Net Change	**(719,590)**	**(150,000)**	**(2,664,580)**	**1,417,466**	**(1,247,114)**	**(200,000)**	**(84%)**
Fund Balance at Beginning of Year	2,653,717	2,454,208	1,934,127	1,934,127	1,934,127	687,013	(64%)
Fund Balance at End of Year	**$ 1,934,127**	**$ 2,304,208**	**$ (730,453)**	**$ 4,769,059**	**$ 687,013**	**$ 487,013**	**(29%)**

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
E. Edward Jones Trust Fund (798)							
Revenues							
3359 Video Poker/Sports Wagering	$ 205,419	$ 150,000	$ 114,269	$ 57,133	$ 171,402	$ 165,000	(4%)
3610 Interest Earned	330,832	10,000	12,582	1,229	13,811	10,000	(28%)
3723 Federal Grants - Other	2,778,409	-	-	-	-	-	-
Total Revenues - E. Edward Jones Housing Trust Fund	**3,314,660**	**160,000**	**126,851**	**58,362**	**185,213**	**175,000**	**(6%)**
Expenditures							
131 - Administration							
4327 Professional Services	797	100,000	-	98,115	98,115	100,000	2%
4361 General Fund Administration	8,516	9,413	8,629	784	9,413	9,717	3%
Total 131 - Administration	**9,313**	**109,413**	**8,629**	**98,899**	**107,528**	**109,717**	**2%**
138 - Program Administration							
82 - Emergency Rental Assistance 2							
4395 Grant Programs - Other	2,778,409	-	-	-	-	-	-
Total 82 - Emergency Rental Assistance 2	**2,778,409**	**-**	**-**	**-**	**-**	**-**	**-**
Total 138 - Program Administration	**2,778,409**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expenditures - E. Edward Jones Housing Trust Fund	**2,787,722**	**109,413**	**8,629**	**98,899**	**107,528**	**109,717**	**2%**
Excess (Deficiency) Of Revenues Over Expenditures	**526,938**	**50,587**	**118,222**	**(40,537)**	**77,685**	**65,283**	**(16%)**
Net Change	**526,938**	**50,587**	**118,222**	**(40,537)**	**77,685**	**65,283**	**(16%)**
Fund Balance at Beginning of Year	3,680,717	3,763,888	4,207,655	4,207,655	4,207,655	4,285,340	2%

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Fund Balance at End of Year	$ 4,207,655	$ 3,814,475	$ 4,325,877	$ 4,126,581	$ 4,285,340	$ 4,350,623	2%

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Reserve Trust Fund (799)							
Revenues							
3610 Interest Earned	$ 2,269,364	$ 550,000	$ 138,680	$ 466,654	$ 605,334	$ 750,000	24%
3623 Building Rental	443,643	-	-	-	-	-	-
Total Revenues - Reserve Trust Fund	**2,713,007**	**550,000**	**138,680**	**466,654**	**605,334**	**750,000**	**24%**
Expenditures							
133 - Finance							
4321 Legal and Auditing	2,192	2,480	2,065	396	2,461	2,604	6%
4361 General Fund Administration	8,516	9,413	8,629	784	9,413	9,717	3%
Total 133 - Finance	**10,708**	**11,893**	**10,693**	**1,181**	**11,874**	**12,321**	**4%**
150 - Allocation To Other Entities							
4959 NGO Appropriations	21,778	350,000	301,851	20,000	321,851	350,000	9%
Total 150 - Allocation To Other Entities	**21,778**	**350,000**	**301,851**	**20,000**	**321,851**	**350,000**	**9%**
Total Expenditures - Reserve Trust Fund	**32,486**	**361,893**	**312,544**	**21,181**	**333,725**	**362,321**	**9%**
Excess (Deficiency) Of Revenues Over Expenditures	**2,680,521**	**188,107**	**(173,864)**	**445,473**	**271,609**	**387,679**	**43%**
Other Financing Sources (Uses)							
3849 Transfer From Oil & Gas	3,500,000	4,000,000	-	4,000,000	4,000,000	-	(100%)
4688 Transfer To Capital Outlay	-	-	-	-	-	(4,000,000)	-
Total Other Financing Sources (Uses)	**3,500,000**	**4,000,000**	**-**	**4,000,000**	**4,000,000**	**(4,000,000)**	**(200%)**
Net Change	**6,180,521**	**4,188,107**	**(173,864)**	**4,445,473**	**4,271,609**	**(3,612,321)**	**(185%)**

Special Revenue Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Fund Balance at Beginning of Year	41,101,822	45,492,236	47,282,343	47,282,343	47,282,343	51,553,952	9%
Fund Balance at End of Year	**$ 47,282,343**	**$ 49,680,343**	**$ 47,108,478**	**$ 56,173,289**	**$ 51,553,952**	**$ 47,941,631**	**(7%)**



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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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Debt Service Fund
Budget By Category

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget
Revenue				
Tax Revenue	$ 3,402,404	$ 3,410,405	$ 3,529,494	$ 3,594,156
Rents and Interest Earned	60,076	15,000	30,151	20,000
Total Revenues - Debt Service Fund	**3,462,481**	**3,425,405**	**3,559,645**	**3,614,156**
Expenditures				
Salaries & Benefits	101,952	102,980	106,750	108,880
Contract Services	16,372	18,520	16,005	19,089
Statutory Charges	586	1,500	998	1,500
Internal Charges	44,682	51,332	51,332	52,608
Debt Service	3,874,371	3,886,392	3,986,097	3,888,019
Other Expenses	-	2,000	-	2,000
Total Expenditures - Debt Service Fund	**4,037,963**	**4,062,724**	**4,161,182**	**4,072,096**
Excess (Deficiency) Of Revenues Over Expenditures	**(575,483)**	**(637,319)**	**(601,537)**	**(457,940)**
Net Change	**(575,483)**	**(637,319)**	**(601,537)**	**(457,940)**
Fund Balance at Beginning of Year	4,886,067	4,231,571	4,310,584	3,709,047
Fund Balance at End of Year	**$ 4,310,584**	**$ 3,594,252**	**$ 3,709,047**	**$ 3,251,107**

Debt Service Fund

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Revenues							
3113 Ad Valorem Tax-Parish	$ 3,393,271	$ 3,479,200	$ -	$ 3,606,500	$ 3,606,500	$ 3,678,500	2%
3115 Estimated Uncollectible Taxes	605	(86,980)	-	(90,160)	(90,160)	(91,960)	2%
3120 Prior Year Taxes	8,528	18,185	12,445	709	13,154	7,616	(42%)
3610 Interest Earned	60,076	15,000	6,676	23,475	30,151	20,000	(34%)
Total Revenues - Debt Service Fund	**3,462,481**	**3,425,405**	**19,121**	**3,540,524**	**3,559,645**	**3,614,156**	**2%**
Expenditures							
130 - Debt							
90 - Debt Administration							
4321 Legal and Auditing	-	-	-	-	-	19,089	-
4361 General Fund Administration	-	-	-	-	-	52,608	-
4530 Interest Expense	-	-	-	-	-	2,000	-
4591 Retirement Contributions	-	-	-	-	-	108,880	-
4592 Sheriff's Tax Collection	-	-	-	-	-	1,500	-
Total 90 - Debt Administration	**-**	**-**	**-**	**-**	**-**	**184,077**	**-**
91 - 2009 GO Bonds/2016 GO Refunding							
4810 Principal Payments	-	-	-	-	-	755,000	-
4820 Interest Payments	-	-	-	-	-	40,231	-
4830 Paying Agent Fees	-	-	-	-	-	200	-
Total 91 - 2009 GO Bonds/2016 GO Refunding	**-**	**-**	**-**	**-**	**-**	**795,431**	**-**
93 - 2023 GO Bonds							
4810 Principal Payments	-	-	-	-	-	680,000	-
4820 Interest Payments	-	-	-	-	-	803,313	-
4830 Paying Agent Fees	-	-	-	-	-	200	-
Total 93 - 2023 GO Bonds	**-**	**-**	**-**	**-**	**-**	**1,483,513**	**-**

Debt Service Fund

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
98 - 2007 GO Bonds/2014 GO Refunding							
4810 Principal Payments	-	-	-	-	-	790,000	-
4820 Interest Payments	-	-	-	-	-	15,800	-
4830 Paying Agent Fees	-	-	-	-	-	200	-
Total 98 - 2007 GO Bonds/2014 GO Refunding	**-**	**-**	**-**	**-**	**-**	**806,000**	**-**
99 - 2008 GO Bonds/2015 GO Refunding							
4810 Principal Payments	-	-	-	-	-	745,000	-
4820 Interest Payments	-	-	-	-	-	57,875	-
4830 Paying Agent Fees	-	-	-	-	-	200	-
Total 99 - 2008 GO Bonds/2015 GO Refunding	**-**	**-**	**-**	**-**	**-**	**803,075**	**-**
Total 130 - Debt	**-**	**-**	**-**	**-**	**-**	**4,072,096**	**-**
133 - Finance							
90 - Debt Administration							
4321 Legal and Auditing	16,372	18,520	15,418	587	16,005	-	(100%)
4361 General Fund Administration	44,682	51,332	47,054	4,278	51,332	-	(100%)
4530 Interest Expense	-	2,000	-	-	-	-	-
4591 Retirement Contributions	101,952	102,980	-	106,750	106,750	-	(100%)
4592 Sheriff's Tax Collection	586	1,500	745	253	998	-	(100%)
Total 90 - Debt Administration	**163,592**	**176,332**	**63,218**	**111,867**	**175,085**	**-**	**(100%)**
91 - 2009 GO Bonds/2016 GO Refunding							
4810 Principal Payments	710,000	735,000	735,000	-	735,000	-	(100%)
4820 Interest Payments	70,396	55,504	158,673	(3,169)	155,504	-	(100%)
4830 Paying Agent Fees	-	400	200	200	400	-	(100%)
Total 91 - 2009 GO Bonds/2016 GO Refunding	**780,396**	**790,904**	**893,873**	**(2,969)**	**890,904**	**-**	**(100%)**

Debt Service Fund

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2026 Estimated Remaining	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
93 - 2023 GO Bonds							
4810 Principal Payments	615,000	645,000	645,000	-	645,000	-	(100%)
4820 Interest Payments	867,938	836,438	836,438	-	836,438	-	(100%)
4830 Paying Agent Fees	808	1,000	818	83	901	-	(100%)
Total 93 - 2023 GO Bonds	**1,483,746**	**1,482,438**	**1,482,256**	**83**	**1,482,339**	**-**	**(100%)**
98 - 2007 GO Bonds/2014 GO Refunding							
4810 Principal Payments	735,000	760,000	760,000	-	760,000	-	(100%)
4820 Interest Payments	74,863	46,800	46,800	-	46,800	-	(100%)
4830 Paying Agent Fees	808	1,000	616	286	902	-	(100%)
Total 98 - 2007 GO Bonds/2014 GO Refunding	**810,671**	**807,800**	**807,416**	**286**	**807,702**	**-**	**(100%)**
99 - 2008 GO Bonds/2015 GO Refunding							
4810 Principal Payments	670,000	710,000	710,000	-	710,000	-	(100%)
4820 Interest Payments	128,750	94,250	94,250	-	94,250	-	(100%)
4830 Paying Agent Fees	809	1,000	816	86	902	-	(100%)
Total 99 - 2008 GO Bonds/2015 GO Refunding	**799,559**	**805,250**	**805,066**	**86**	**805,152**	**-**	**(100%)**
Total 133 - Finance	**4,037,963**	**4,062,724**	**4,051,828**	**109,354**	**4,161,182**	**-**	**(100%)**
Total Expenditures - Debt Service Fund	**4,037,963**	**4,062,724**	**4,051,828**	**109,354**	**4,161,182**	**4,072,096**	**(2%)**
Excess (Deficiency) Of Revenues Over Expenditures	**(575,483)**	**(637,319)**	**(4,032,707)**	**3,431,170**	**(601,537)**	**(457,940)**	**(24%)**
Net Change	**(575,483)**	**(637,319)**	**(4,032,707)**	**3,431,170**	**(601,537)**	**(457,940)**	**(24%)**
Fund Balance at Beginning of Year	4,886,067	4,231,571	4,310,584	4,310,584	4,310,584	3,709,047	(14%)
Fund Balance at End of Year	**$ 4,310,584**	**$ 3,594,252**	**$ 277,877**	**$ 11,172,925**	**$ 3,709,047**	**$ 3,251,107**	**(12%)**

Individual Fund Budgets - Capital Project Funds

CAPITAL PROJECT FUNDS

374 Capital Improvement Fund I (440)

375 Capital Improvement Fund II (450)

376 Capital Improvement Fund III (445)

377 Capital Improvement Fund IV (442)



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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.

Capital Improvement Fund IV (442) – The Capital Improvement IV Fund accounts for $10,000,000 in limited tax revenue bonds issued in 2026. The bond proceeds are dedicated to constructing a Pickleball Court.



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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	Capital Improvement IV Fund	Total
Revenues					
Rents and Interest Earned	$ 8,500	$ 30,000	$ 50,000	$ 40,000	$ 128,500
Total Revenues	**$ 8,500**	**$ 30,000**	**$ 50,000**	**$ 40,000**	**$ 128,500**
Expenditures By Function					
General Government	10,057	-	-	2,700	12,757
Total Expenditures	**10,057**	**-**	**-**	**2,700**	**12,757**
Excess (Deficiency) Of Revenues Over Expenditures	**(1,557)**	**30,000**	**50,000**	**37,300**	**115,743**
Other Financing Sources (Uses)					
Transfers Out	-	-	(2,160,000)	-	(2,160,000)
Total Other Financing Sources (Uses)	**-**	**-**	**(2,160,000)**	**-**	**(2,160,000)**
Net Change In Fund Balances	**(1,557)**	**30,000**	**(2,110,000)**	**37,300**	**(2,044,257)**
Fund Balance at Beginning of Year	130,444	1,994,974	23,611,642	173,452	25,910,512
Fund Balance at End of Year	**$ 128,887**	**$ 2,024,974**	**$ 21,501,642**	**$ 210,752**	**$ 23,866,255**

Capital Project Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Capital Improvement I Fund (440)					
Revenues					
3610 Interest Earned	$ 27,500	$ 8,500	$ -	$ 8,500	-
Total Revenues - Capital Improvement Fund I	**$ 27,500**	**$ 8,500**	**$ -**	**$ 8,500**	**-**
Expenditures					
131 - Administration					
4321 Legal and Auditing	1,946	2,440	-	1,764	-
4361 General Fund Administration	6,912	8,126	8,126	8,293	2%
Total 131 - Administration	**8,858**	**10,566**	**8,126**	**10,057**	**24%**
Total Expenditures - Capital Improvement Fund I	**8,858**	**10,566**	**8,126**	**10,057**	**24%**
Excess (Deficiency) Of Revenues Over Expenditures	**18,642**	**(2,066)**	**(8,126)**	**(1,557)**	**(81%)**
Other Financing Sources (Uses)					
4688 Transfer To Capital Outlay	(675,088)	-	-	-	-
Total Other Financing Sources (Uses)	**(675,088)**	**-**	**-**	**-**	**-**
Net Change	**(656,446)**	**(2,066)**	**(8,126)**	**(1,557)**	**(81%)**
Fund Balance at Beginning of Year	795,016	798,205	138,570	130,444	(6%)
Fund Balance at End of Year	**$ 138,570**	**$ 796,139**	**$ 130,444**	**$ 128,887**	**(1%)**

Capital Project Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Capital Improvement II Fund (450)					
Revenues					
3610 Interest Earned	$ 117,871	$ 30,000	$ -	$ 30,000	-
Total Revenues - Capital Improvement Fund II	**$ 117,871**	**$ 30,000**	**$ -**	**$ 30,000**	**-**
Excess (Deficiency) Of Revenues Over Expenditures	**117,871**	**30,000**	**-**	**30,000**	**-**
Other Financing Sources (Uses)					
4688 Transfer To Capital Outlay	(637,243)	-	-	-	-
Total Other Financing Sources (Uses)	**(637,243)**	**-**	**-**	**-**	**-**
Net Change	**(519,371)**	**30,000**	**-**	**30,000**	**-**
Fund Balance at Beginning of Year	2,514,345	2,539,513	1,994,974	1,994,974	-
Fund Balance at End of Year	**$ 1,994,974**	**$ 2,569,513**	**$ 1,994,974**	**$ 2,024,974**	**2%**

Capital Project Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Capital Improvement III Fund (445)					
Revenues					
3610 Interest Earned	$ 1,165,774	$ 50,000	$ -	$ 50,000	-
Total Revenues - Capital Improvement Fund III	**$ 1,165,774**	**$ 50,000**	**$ -**	**$ 50,000**	**-**
Excess (Deficiency) Of Revenues Over Expenditures	**1,165,774**	**50,000**	**-**	**50,000**	**-**
Other Financing Sources (Uses)					
4688 Transfer To Capital Outlay	-	(2,870,000)	-	(2,160,000)	-
Total Other Financing Sources (Uses)	**-**	**(2,870,000)**	**-**	**(2,160,000)**	**-**
Net Change	**1,165,774**	**(2,820,000)**	**-**	**(2,110,000)**	**-**
Fund Balance at Beginning of Year	22,445,868	14,824,983	23,611,642	23,611,642	-
Fund Balance at End of Year	**$ 23,611,642**	**$ 12,004,983**	**$ 23,611,642**	**$ 21,501,642**	**(9%)**

Capital Project Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Capital Improvement IV Fund (442)					
Revenues					
3610 Interest Earned	$ -	$ -	$ 37,851	$ 40,000	6%
Total Revenues - Capital Improvement Fund III	**$ -**	**$ -**	**$ 37,851**	**$ 40,000**	**6%**
Expense					
131 - Administration	-	-	-	2,700	-
Total Expense	**-**	**-**	**-**	**2,700**	**-**
Excess (Deficiency) Of Revenues Over Expenditures	**-**	**-**	**37,851**	**37,300**	**(1%)**
Other Financing Sources (Uses)					
3835 Proceeds - General Oblig Bonds	-	-	10,135,601	-	(100%)
4688 Transfer To Capital Outlay	-	-	(10,000,000)	-	(100%)
Total Other Financing Sources (Uses)	**-**	**-**	**135,601**	**-**	**(100%)**
Net Change	**-**	**-**	**173,452**	**37,300**	**(78%)**
Fund Balance at Beginning of Year	-	-	-	173,452	-
Fund Balance at End of Year	**$ -**	**$ -**	**173,452**	**$ 210,752**	**22%**



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Individual Fund Budgets - Internal Service Funds

INTERNAL SERVICE FUNDS

386 Group Insurance Fund (760)

387 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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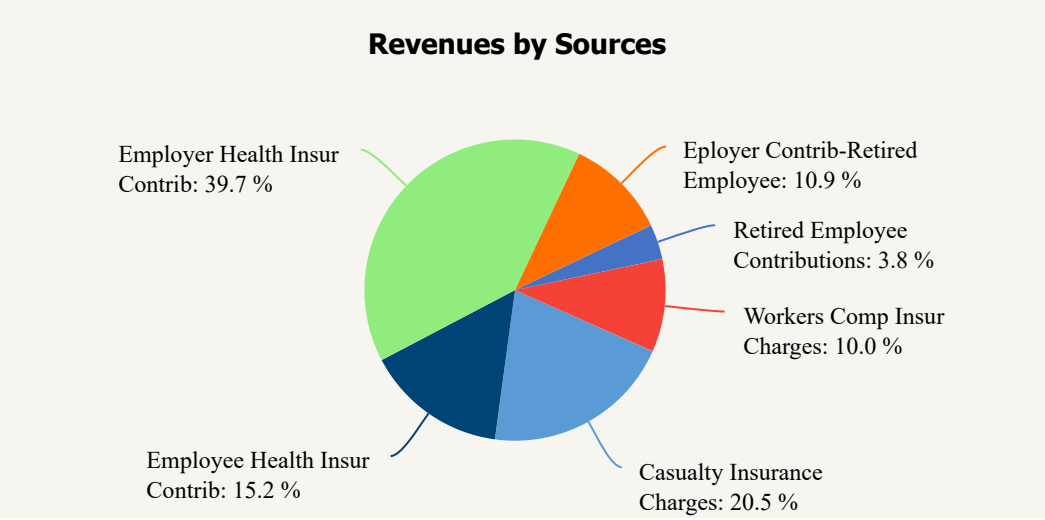
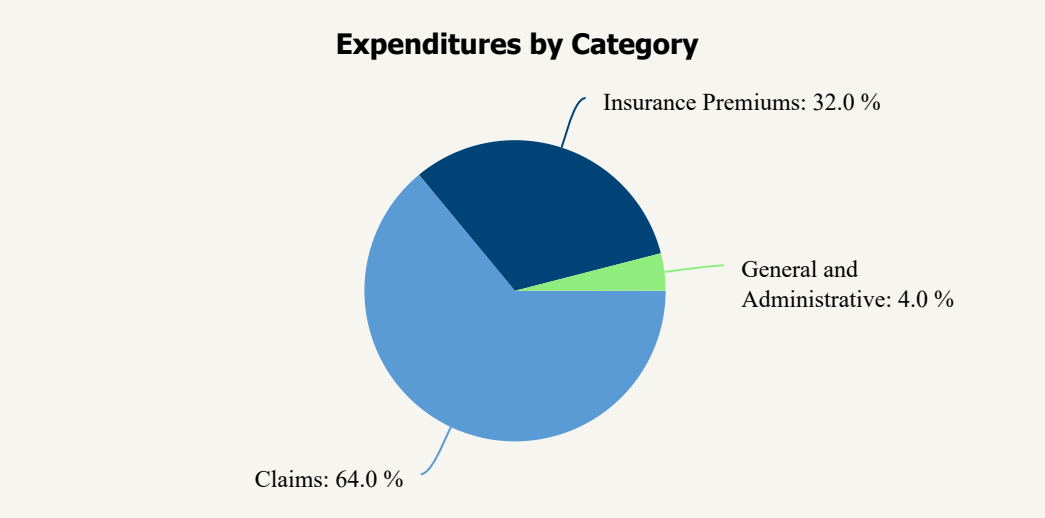
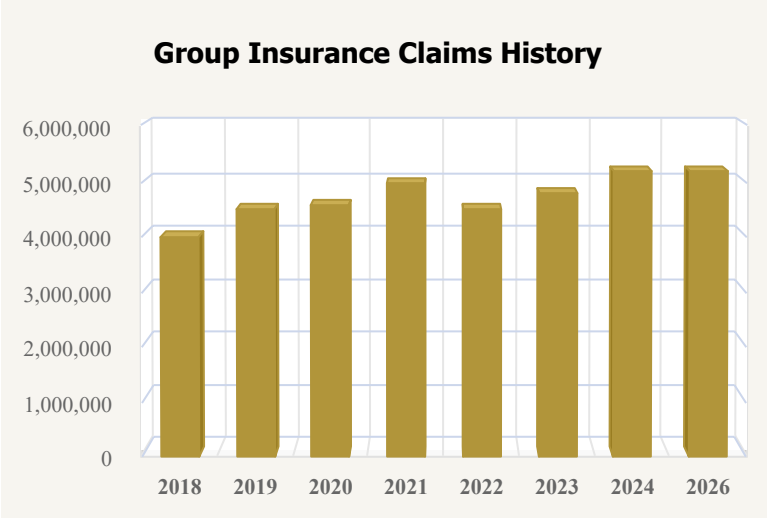
Internal Service Funds
Summary of Revenues, Expenses, and Changes in Net Assets

	General Insurance	Group Insurance	FY 2027 Budget
Operating Revenues			
Charges for services	$3,226,300	$-	$3,226,300
Contributions	-	7,373,489	7,373,489
Total Operating Revenues	**3,226,300**	**7,373,489**	**10,599,789**
Operating Expenses			
Claims	900,000	6,000,000	6,900,000
Contract Services	14,832	49,217	64,049
Insurance Premiums	1,875,000	1,920,000	3,795,000
Internal Charges	242,102	143,210	385,312
Total Operating Expenses	**3,031,934**	**8,112,427**	**11,144,361**
Excess (Deficiency) Of Revenues Over Expenditures	**194,366**	**(738,938)**	**(544,572)**
Non-Operating Revenue (Expense)			
Interest Earned	3,500	20,000	23,500
Total Non-Operating Revenue (Expense)	**3,500**	**20,000**	**23,500**
Net Change	**197,866**	**(718,938)**	**(521,072)**







The Parish is self-insured for the first $125,000 of claims for each covered person. Claims increased in 2026, as a result, the Parish has elected to increase health premiums by 5%.

Internal Service Funds
Budget by Category

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget
Operating Revenues				
Charges for services	$ 2,603,023	$ 2,976,000	$ 2,976,000	$ 3,226,300
Contributions	7,233,723	7,238,540	7,169,394	7,373,489
Total Operating Revenues	**9,836,746**	**10,214,540**	**10,145,394**	**10,599,789**
Operating Expenses				
Claims	6,263,701	6,900,000	6,895,001	6,900,000
Contract Services	43,569	62,880	49,604	64,049
Insurance Premiums	2,806,800	3,625,000	3,538,385	3,795,000
Internal Charges	347,125	386,828	383,708	385,312
Total Operating Expenses	**9,461,195**	**10,974,708**	**10,866,698**	**11,144,361**
Operating Income (Loss)	375,551	(760,168)	(721,304)	(544,572)
Non-Operating Revenue (Expense)				
Interest Earned	114,974	32,000	18,645	23,500
Total Non-Operating Revenue (Expense)	**114,974**	**32,000**	**18,645**	**23,500**
Change In Net Position	**490,525**	**(728,168)**	**(702,659)**	**(521,072)**
Fund Balance at Beginning of Year	3,034,070	2,095,772	3,521,173	2,817,637
Fund Balance at End of Year	**$ 3,521,173**	**$ 1,367,604**	**$ 2,817,637**	**$ 2,296,565**

Internal Service Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Group Insurance Fund (760)					
Operating Revenues					
3710 Employer Health Insur Contrib	$ 4,290,761	$ 4,175,392	$ 4,102,208	$ 4,207,318	3%
3711 Employee Health Insur Contrib	1,480,240	1,577,093	1,571,099	1,609,653	2%
3712 Retired Employee Contributions	356,247	395,000	405,032	400,000	(1%)
3713 Eployer Contrib-Retired Employee	1,106,475	1,091,055	1,091,055	1,156,518	6%
Total Operating Revenues - Group Insurance Fund	**7,233,723**	**7,238,540**	**7,169,394**	**7,373,489**	**3%**
Operating Expenses					
951 - Employee Group Insurance Program					
4321 Legal and Auditing	11,970	13,540	12,022	14,217	18%
4327 Professional Services	22,900	35,000	24,561	35,000	43%
4361 General Fund Administration	126,034	145,154	145,154	143,210	(1%)
4519 Life Insurance Premiums	223,642	160,000	237,541	250,000	5%
4520 Accidental Death Ins Prem	16,941	15,000	17,998	20,000	11%
4521 Insurance Premiums	972,898	1,650,000	1,428,846	1,650,000	15%
4523 Claims & Judgements	5,299,800	6,000,000	5,988,889	6,000,000	-
Total 951 - Employee Group Insurance Program	**6,674,186**	**8,018,694**	**7,855,011**	**8,112,427**	**3%**
Total Operating Expenses - Group Insurance Fund	**6,674,186**	**8,018,694**	**7,855,011**	**8,112,427**	**3%**
Operating Income (Loss)	**559,538**	**(780,154)**	**(685,617)**	**(738,938)**	**8%**
Non-Operating Revenue (Expense)					
3610 Interest Earned	110,326	20,000	18,495	20,000	8%
Total Non-Operating Revenue (Expense)	**110,326**	**20,000**	**18,495**	**20,000**	**8%**
Change In Net Position	**669,864**	**(760,154)**	**(667,122)**	**(718,938)**	**8%**
Fund Balance at Beginning of Year	2,717,193	1,945,812	3,387,057	2,719,935	(20%)
Fund Balance at End of Year	**$ 3,387,057**	**$ 1,185,658**	**$ 2,719,935**	**$ 2,000,997**	**(26%)**

Internal Service Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
General Insurance Fund (762)					
Operating Revenues					
3721 Casualty Insurance Charges	$ 1,479,821	$ 1,970,000	$ 1,970,000	$ 2,170,000	10%
3722 Workers Comp Insur Charges	1,123,202	1,006,000	1,006,000	1,056,300	5%
Total Operating Revenues - General Insurance Fund	**2,603,023**	**2,976,000**	**2,976,000**	**3,226,300**	**8%**
Operating Expenses					
952 - Casualty Program					
4321 Legal and Auditing	4,349	4,920	4,266	5,166	21%
4349 Employee Assistance Program	-	4,500	4,750	4,500	(5%)
4361 General Fund Administration	70,664	78,156	78,156	79,210	1%
4390 General Ins-Legal Service	37,440	37,440	34,320	37,440	9%
4521 Insurance Premiums	1,428,177	1,600,000	1,655,112	1,675,000	1%
4523 Claims & Judgements	152,331	300,000	161,551	300,000	86%
Total 952 - Casualty Program	**1,692,962**	**2,025,016**	**1,938,155**	**2,101,316**	**8%**
953 - Worker's Compensation Program					
4321 Legal and Auditing	4,349	4,920	4,005	5,166	29%
4361 General Fund Administration	98,427	111,518	111,518	110,892	(1%)
4390 General Ins-Legal Service	14,560	14,560	14,560	14,560	-
4521 Insurance Premiums	165,141	200,000	198,888	200,000	1%
4523 Claims & Judgements	811,570	600,000	744,561	600,000	(19%)
Total 953 - Worker's Compensation Program	**1,094,047**	**930,998**	**1,073,532**	**930,618**	**(13%)**
Total Operating Expenses - General Insurance Fund	**2,787,009**	**2,956,014**	**3,011,687**	**3,031,934**	**1%**
Excess (Deficiency) Of Revenues Over Expenditures	**(183,987)**	**19,986**	**(35,687)**	**194,366**	**(645%)**
Non-Operating Revenue (Expense)					
3610 Interest Earned	4,647	12,000	150	3,500	2,233%
Total Non-Operating Revenue (Expense)	**4,647**	**12,000**	**150**	**3,500**	**2,233%**
Change In Net Position	**(179,339)**	**31,986**	**(35,537)**	**197,866**	**(657%)**

Internal Service Funds

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Budget	% Change From YTD Estimated
Fund Balance at Beginning of Year	316,877	149,960	134,116	97,702	(27%)
Fund Balance at End of Year	**$ 134,116**	**$ 181,946**	**$ 97,702**	**$ 295,568**	**203%**

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 I*sraelensis* (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 Rehabilitation of Louisiana, Inc

WIC: Women, Infants and Children

WPS: Worker Protection Standard

Y

YEP: Youth Enrichment Program

YWCA: Young Women's Christian Association