RESOLUTION NO. 61 OF 2026

BY THE CADDO PARISH COMMISSION:

A RESOLUTION OF SUPPORT FOR THE POSITION OF THE POLICE JURY ASSOCIATION OF LOUISIANA, INC. (PJAL), AS ARTICULATED IN ITS AMICUS BRIEF, AND THE POSITION OF ST. TAMMANY PARISH GOVERNMENT IN ITS LITIGATION CONCERNING UNFUNDED MANDATES REQUIRING PARISHES TO FINANCE STATE OFFICES AND OFFICERS WITHOUT CORRESPONDING PROVISION OF A FUNDING SOURCE. AND OTHERWISE PROVIDING WITH RESPECT THERETO.

WHEREAS, WHEREAS La. R.S. 33:3921 requires that a parish governing body (a "Parish") have balanced budgets; and

WHEREAS, the law imposes financial obligations on Parishes for certain expenses of state offices and state officers, including offices and officers over whom Parishes exercise no ordinary administrative or budgetary control; and

WHEREAS, these obligations arise from antiquated statutes scattered throughout the Revised Statutes, without a cohesive statutory framework for identifying, coordinating, or prioritizing mandated expenses; and

WHEREAS, the resulting system requires Parishes to respond to competing funding requests from state offices and officers without a corresponding process to reconcile those requests with available parish revenues and other legal obligations; and

WHEREAS, the fiscal relationship between the State and Parishes has evolved, but the existing system requires, to some degree, Parishes to finance certain state functions without corresponding state funding or sufficient revenue authority to meet all competing demands; and

WHEREAS, Parishes have limited revenue-raising authority, including no general authority to levy income taxes or sales taxes, while property tax exemptions, including homestead and industrial exemptions, reduce the property tax revenues otherwise available to support parish responsibilities; and

WHEREAS, parish governing bodies must continue to fund their own essential governmental operations and services, including utilities, road and drainage infrastructure, public health and human services, development, recreation, public service center utilities and maintenance, administrative operations, employee salaries and benefits, unemployment contributions, insurance premiums, and liability claims, while also somehow addressing expenses mandated for state offices and officers; and

WHEREAS, Louisiana courts have held that certain expenses associated with parish operations, including courthouse utilities and maintenance and administrative expenses of parish government, are not mandated statutory charges and may therefore be excluded from the expenses a parish is legally required to fund;[1] and

WHEREAS, disputes have arisen in which state judicial officers have sought mandamus relief to compel parish governing bodies to pay expenses, raising questions about how judicially compelled expenditures can be reconciled with the statutory prohibition against spending beyond estimated annual revenues; and

WHEREAS, mandamus is not appropriate in a matter where any element of discretion is involved; and

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[1] *St. Landry Parish Police Jury v. Clerk of Court of St. Landry Parish*, 536 So. 2d 1283 (La. App. 3d Cir. 1988), *writ denied*, 537 So. 2d 1172 (La. 1989).

WHEREAS, the application of the inherent powers doctrine to compel parish funding of state judicial expenses raises concerns about the boundaries between judicial authority and the legislative responsibility to establish funding obligations and allocate public resources; and

WHEREAS, if inherent judicial authority is applied to compel funding beyond the specific obligations established by statute, questions may arise concerning whether other state constitutional officers could invoke similar authority to compel parish or state funding for their respective offices; and

WHEREAS, judicial independence is essential to the administration of justice, but judicial independence does not, by itself, establish judicial authority to control parish appropriations or determine how parish revenues must be allocated among competing obligations; and

WHEREAS, the determination of which expenses must be funded, the extent of those obligations, and the allocation of limited public revenues among competing state and local needs are matters that require a coherent legislative framework; and

WHEREAS, the expenses claimed by state judicial offices should be evaluated using objective, relevant measures of workload and need, including judicial time, current filing data, population served, total filings, case mix, and other appropriate indicators, rather than a single-factor allocation methodology that may not adequately reflect the demands placed on a particular court; and

WHEREAS, the failure to account for relevant workload measures will produce arbitrary or inequitable funding outcomes and may require Parishes to pay expenses without a sufficiently objective basis for determining their necessity or reasonableness; and

WHEREAS, judicial decisions that determine which parish expenses must be paid, remove other expenses from parish budgets, or establish funding priorities may displace the Parish’s responsibility to administer its budget and allocate available revenues among its lawful obligations; and

WHEREAS, Louisiana's Constitution recognizes Parishes as governmental entities with defined responsibilities and, where applicable, home-rule authority, and those bodies must retain the ability to exercise lawful discretion over local governance and the administration of finite public resources; and

WHEREAS, a general statutory obligation to support state judicial functions should not be interpreted, without clear legislative authority, as granting state officers unilateral control over parish appropriations or the parish treasury; and

WHEREAS, courts should apply the actual language of governing statutes, respect the statutory limits on parish expenditures, preserve lawful parish discretion, and leave changes to the scope or priority of mandated funding obligations to the Legislature through the constitutionally prescribed process; and

WHEREAS, the existing system places Parishes in the position of financing certain state functions at amounts they do not set, for offices they do not control, without assurance that sufficient revenues will be available to meet those obligations alongside the parishes' own legal responsibilities; and

WHEREAS, legislative reform is necessary to establish a coherent framework for identifying mandated state-office expenses, determining their necessity and reasonableness, resolving competing funding demands, and providing appropriate funding sources without undermining judicial independence or the lawful authority of parish governing bodies; and

WHEREAS, this issue concerns institutional responsibilities as well as public finances: the State must establish and fund its governmental functions through a workable statutory framework, while parish governing bodies must retain the ability to administer their own lawful responsibilities within the limits of their available revenues;

NOW, THEREFORE, BE IT RESOLVED that the Caddo Parish Commission supports the position of the Police Jury Association of Louisiana, Inc. (PJAL), as articulated in its amicus brief, and the position of St. Tammany Parish Government in its litigation concerning unfunded

mandates requiring Parishes to finance state offices and officers without corresponding provision of a funding source.

BE IT FURTHER RESOLVED that the Caddo Parish Commission supports legislative reform to pay for the State's criminal justice system, clarify the scope of mandated parish funding obligations, establish objective standards for evaluating expenses claimed by state offices and officers, provide a process for resolving competing funding demands, and ensure that the State's funding mandates are reconciled with the statutory limits on parish expenditures and the lawful fiscal authority of parish governing bodies.

BE IT FURTHER RESOLVED that a copy of this resolution be transmitted to the Police Jury Association of Louisiana, Inc., and other appropriate state officials.

BE IT FURTHER RESOLVED that this resolution shall take effect immediately.

BE IT FURTHER RESOLVED that all resolution or parts thereof in conflict herewith are hereby repealed.

Approved as to legal form:

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Office of The Parish Attorney

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Date