

PARISH OF CADDO, LOUISIANA

ANNUAL OPERATING AND CAPITAL IMPROVEMENT BUDGET

January 1, 2015 – December 31, 2015

**DR. WOODROW WILSON, JR
ADMINISTRATOR & CEO**

**ERICA R. BRYANT
DIRECTOR OF FINANCE & HUMAN RESOURCES**

COMMISSION MEMBERS

Douglas “Doug” Dominick	District 1
Lyndon B. Johnson	District 2
Michael D. Williams	District 3
Matthew Linn	District 4
Jerald Bowman	District 5
Lindora Baker	District 6
Stephanie Lynch	District 7
John Escude’	District 8
Michael Thibodeaux	District 9
David Cox	District 10
Jim Smith	District 11
Kenneth “Ken” Epperson	District 12





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Caddo Parish Commission

Louisiana

For the Fiscal Year Beginning

January 1, 2014

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Parish of Caddo for its annual budget for the fiscal year beginning January 1, 2014. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications 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.



TABLE OF CONTENTS



PARISH OF CADDO

2015 OPERATING AND CAPITAL IMPROVEMENT BUDGET

Table of Contents

<u>Section</u>	<u>Page Number</u>
A. Budget Message	A- 1
Goals and Objectives	A- 7
Organization Chart	A- 9
Annual Calendar	A- 10
B. Parish Departments and Funded Agencies Narratives, Accomplishments and Goals	
Parish Departments:	
Office of the Parish Attorney	B- 1
Department of Finance and Human Resources	B- 2
Department of Public Works	B- 7
Department of Facilities and Maintenance	B- 17
Department of Parks and Recreation	B- 24
Department of Juvenile Services	B- 29
Department of Animal Services and Mosquito Control	B- 32
Parish-Funded Agencies:	
First Judicial District Court	B- 35
District Attorney	B- 37
Coroner	B- 40
Registrar of Voters	B- 43
LSU Extension Service	B- 46
Juvenile Court	B- 55
Biomedical Research Foundation	B- 58
Shreve Memorial Library	B- 70
C. Budget and Organization Overview	
Budget Summary	C- 1
Budget Preparation and Review Process	C- 3
Budgetary Policies and Assumptions	C- 6

PARISH OF CADDO

2015 OPERATING AND CAPITAL IMPROVEMENT BUDGET

Table of Contents

<u>Section</u>	<u>Page Number</u>
Schedule of Ad Valorem Assessments, Millage Rates and Tax Revenues	C- 13
Combined Personnel Roster	C- 17
Total Salaries	C- 18
Miscellaneous Statistics	C- 19
Area Map	C- 23
 D. Capital Improvement Budget	
Capital Outlay Fund	D- 1
Long-Range Capital Plans	
Department of Public Works	D- 10
Department of Facilities and Maintenance	D- 14
Department of Parks and Recreation	D- 21
 E. Individual Fund Budgets	
General Fund	
Fund Summary	E- 1
Budget by Category	E- 3
Budget Detail	E- 5
Special Revenue Funds	
Fund Summary	E- 16
Budget by Category	E- 18
Public Works Fund	E- 20
Building Maintenance Fund	E- 27
Detention Facilities Fund	E- 30
Parks and Recreation Fund	E- 33
Solid Waste Disposal Fund	E- 36
Juvenile Justice Fund	E- 39
Health Tax Fund	E- 44

PARISH OF CADDO

2015 OPERATING AND CAPITAL IMPROVEMENT BUDGET

Table of Contents

<u>Section</u>	<u>Page Number</u>
Biomedical Fund	E- 50
Riverboat Fund	E- 51
Criminal Justice Fund	E- 55
Oil and Gas Fund	E- 56
Economic Development Fund	E- 57
Law Officers Witness Fund	E- 59
Reserve Trust Fund	E- 60
Shreve Memorial Library Fund	E- 61
Debt Service Fund	
Statement of Bonded Debt	E- 64
Bonded Debt Per Capita	E- 65
Legal Debt Margin	E- 66
Budget by Category	E- 67
Budget Detail	E- 68
Capital Project Funds	
Fund Summary	E- 70
Library Bond Fund	E- 71
Capital Improvement Fund	E- 72
Capital Improvement Fund II	E- 73
Internal Service Funds	
Fund Summary	E- 74
Budget by Category	E- 76
Group Insurance Fund	E- 77
General Insurance Fund	E- 78
F. Glossary	F- 1
Acronyms	F- 7



2015 BUDGET MESSAGE



2015 BUDGET MESSAGE

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 Parish Administration is pleased to submit its proposed 2015 budget document for consideration and adoption by the Caddo Parish Commission. The annual Parish budget represents one of the most important policy documents that the Commission will enact during the course of a year, and it reflects the resources, strategies and goals of the Parish in the delivery of public services to our citizens.

The accounting and budgeting format is designed to afford you an easy, readable and understandable budget with a detailed breakdown of the expenditures for the various departments and funds. As it is our practice, this budget we present to you represents a balanced budget for 2015 – reflective of prudent and sound financial management, and the optimization of taxpayers' dollars, which they are investing towards the operation of our Parish government. You will find that this budget addresses our most urgent operational needs, capital improvement initiatives, support of Parish agencies, economic development and social programs. We are presenting you with a conservative budget for 2015 and one that preserves funding for essential services upon which our citizens rely.

The Caddo Parish Commission and the Administration are committed to the provision of a quality service delivery program, and to that end, are proposing to continue existing programs and services at the present level. A review of the proposed budget clearly illustrates the Parish's commitment to provide those fundamental public services that are highly valued by our citizens, such as public safety, road infrastructure improvements, maintaining Parish facilities, and recreational programs. The Parish Administration will continue to work with our local, State, and Federal partners in an effort to bring additional resources to our Parish and its citizens.

In order to accomplish the successful completion of the 2015 capital improvements projects, we propose utilizing a combination of funding mechanisms, which includes the following funding sources: Oil and Gas Fund, General Fund, Capital Improvement Fund and fund balances from other Special Revenue Funds that have adequate reserve levels. This funding approach would allow us to accomplish approximately \$13.1 million in essential capital projects. This approach is being recommended, because we will have totally exhausted all of the 2007 bond monies with the conclusion of the 2015 budget year. Although we have Oil and Gas funds, the royalty funds have been steadily declining to market demands and prices since 2010. We will continue to explore alternative funding mechanisms and only address capital needs that impair the delivery of services for funded agencies. In addition, we have begun to explore the idea of utilizing Public-Private Partnerships (PC-3) to fund our long-range capital project needs, where possible.

The Caddo Parish Commission remains in good financial condition with strong fund balance levels, and contrary to what some might say, having adequate fund balances speak to the financial strength of an organization. The fund balances for our major operating funds, including the Juvenile Justice Fund, exceed 45% of total expenditures. The Parish's goal is to have a fund balance level of 25% of expenditures in those funds that rely heavily on property taxes and we have far surpassed that goal.

I am pleased to inform our citizens that the organization has, again, garnered the Government Finance Officers Association's (GFOA) Budget Presentation Award for the 2014 budget year. Our organization also received the GFOA's Certificate of Achievement for Excellence in Financial Reporting in 2013. Our 2013 financial audit resulted in a very favorable report with no major findings. Our exceptional financial audits are indicative of our efforts in achieving excellence in our financial standards.

The Caddo Parish Commission is also to be commended for funding the design work for the proposed Caddo Common Arts District, which, when fully completed, will be a welcomed enhancement to the

2015 BUDGET MESSAGE

community's quality of life and economic development progress. The Administration will continue to exercise sound fiscal management across all departments' budgets to ensure that we are prepared to rapidly respond to changing service demands while utilizing our existing resources. The overall spending forecast is projected to be consistent with priorities and needs.

Issues Impacting the 2015 Budget

The 2015 Budget represents a sustainable Work Plan that positions us to better achieve our mission and priorities, while being ever mindful of the potentially changing economic conditions locally and across the nation. Below are three areas that comprise the development of our resource allocations:

- **Local Economy:** The economy of Northwest Louisiana continues to be an important factor in the State's economic health and it is no doubt that the Caddo Parish Commission will continue to be a vital player in the economic development equation. The Port of Caddo-Bossier has steadily been a significant contributor to the economic growth in our region and for Northwest Louisiana. The Northwest Louisiana Economic Development Partnership is to be commended for their increased role in performing some of the heavy lifting in the economic development arena in our part of the State.
- **Prudent Fiscal Management:** Department Heads and their teams have continued to work diligently to effectively administer their respective budgets and deliver quality services to their customers. Through continuous budget reviews by Department Heads, the Director of Finance, the Parish Administrator's Office and the Commission, the estimated year-end General Fund balance for the 2015 Budget has been determined to be approximately \$16.3 million, which represents 148% of General Fund expenditures.
- **2015 Parish-wide Initiatives:** The budget has been developed to address the following challenges that were identified by the Commission and Staff:
 - Increasing operational costs and overcrowding conditions at the Caddo Correctional Center (CCC)
 - Creation of a Parish-wide Utility District to provide Parish citizens with water and sewage services (plans are currently underway to address the Parish's potable water needs)
 - Infestation of Giant Salvinia Plants in area lakes
 - Economic Development Initiatives
 - Development of a Caddo Parish I-49 North Corridor Master Plan (awaiting execution phase)
 - Funding mechanism for future capital projects

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 2014, as well as, goals and objectives for the upcoming budget year. The Budget Overview section provides the reader with a "snapshot" of the Parish's 2015 budget. The Capital Budget section represents the Parish's Capital Improvement Plan for the 2015 budget year, and provides a detail of the planned projects for the year. Line-item appropriation details are included in the Fund Budgets section.

2015 BUDGET MESSAGE

Budget Overview

The 2015 Budget is balanced in that revenues and fund balance reserves meet total 2015 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.

Revenue Forecast — 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. Our economic outlook is stable and most economists predict a favorable economic outlook for North Louisiana with modest revenue growth. Accordingly, the budget includes a 2% increase in property tax revenues from the budget of \$58.6 million in 2014 to \$59.8 million for 2015. The increase is the result of new properties added to the tax roll. The assessment has increased 12% since 2011. Sales taxes are budgeted at \$9.6 million for 2015 compared to \$9.3 million in 2014, a 3% increase, which is significant in that we have experienced a decline in sales tax revenue for the last three years. The increase is the result of increased construction projects, primarily the new \$900 million plant for Benteler Steel.

The Parish has conservatively estimated \$1,005,000 for its oil and gas revenue for 2015 because of the uncertainty of this revenue source. The majority of the Parish's other revenue sources, such as gaming and state-shared revenues, are expected to remain stable for 2015.

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 an important mechanism to meet unanticipated expenditure requirements, major revenue shortfall, or a major emergency such as a natural disaster. The fund balance for 2015 is expected to decrease \$5.5 million from an estimated beginning fund balance of \$164.4 million by year's end. The majority of the decrease is associated with the funding of capital projects. The Parish issued \$30 million in general obligation bonds from 2007 to 2009 to acquire, equip, construct or improve major capital facilities. All of the bond proceeds have been allocated to capital projects with only the interest off of the proceeds available for appropriation. Capital projects increased from \$12.5 million in 2014 to \$13.1 million in 2015. Interest off the bond proceeds will be used to fund \$.9 million of the capital projects. Capital improvements comprise 15% of the Parish's budget. The five-year Capital Improvement Plan identifies the future capital needs of the Parish. The majority of the capital improvements are related to roads, bridges, and building renovations.

Expenditures – The Parish's 2015 proposed expenditures, excluding the Shreve Memorial Library and the Biomedical Research Foundation, which are not managed by the Caddo Parish Commission, is \$65,523,272, an increase of .8%, over the 2014 budget. A summary of each fund's budget is detailed on **A-5**.

The following items address the factors associated with the increase:

- **Salaries** – Increases in operating expenses are typically associated with changes in compensation, benefits, and staffing levels. The 2015 budget provides for a 5% pay adjustment. (Merit increases of up to 3% will be given to employees with the majority of the employees expected to receive a 2% increase. A cost of living adjustment is provided at 2%.) Total budgeted positions, including parish-funded agencies, is 436, a net increase of one position. One position has been added to the Juvenile Probation's budget.

2015 BUDGET MESSAGE

- **Health Insurance** – The premiums for the group medical program are projected to increase by 7%. This is attributable to the increase in health care costs. Claim payments for 2014 were estimated at \$4.6 million, and the 2015 proposed budget is \$4.9 million. In 2015, we will continue to analyze our health insurance program to determine methods to reduce costs while providing affordable benefits. The 7% increase in premiums affects both the employees and the Parish.
- **Retirement** – The Parish’s contribution for the Parochial Employees Retirement System (PERS) will decrease from 16% to 14.5% of salaries, a savings of nearly \$221,000 compared to 2014. This is the second, consecutive year in which the PERS contribution has declined (16.75% in 2013). The majority of 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.
- **Juvenile Justice** – Revenues in the Juvenile Justice Fund are anticipated to be \$4.1 million with expenditures of \$7.4 million, resulting in appropriations exceeding revenues by \$3.3 million. The Criminal Justice Fund will provide an operating subsidy totaling \$3.3 million to offset this deficit. The rededication of the Public Works property tax millage has allowed the Parish to allocate more funds to the Criminal Justice Fund, thereby increasing the operating subsidy to the Juvenile Justice Fund, which allows for a balanced budget in the Juvenile Justice Fund. The Juvenile Justice Fund has improved significantly as a result of the rededication of funds from Public Works. We anticipate the Juvenile Justice Fund to continue to improve now that we have a source of funding for the criminal justice costs.
- **Prison Operations** – Expenditures related to the operations of the Caddo Correctional Center (CCC) are estimated to decrease by 2.6%. The decrease is the result of a decrease in costs for feeding, housing, clothing, and linen due to a reduction in the prison population.
- **Materials and Supplies** – Expenditures for materials and supplies are expected to increase by 5.6%. The increase is the result of increased fuel prices and an increase in the consumption of gas as we increase the number of miles of Parish roads that are serviced.
- **Capital Improvements** – The Parish has increased the Capital Outlay Program by \$.6 million in 2015 versus 2014. The increase in the Capital Outlay Program includes an increase in the Road Treatment Program of \$1,000,000 and improvements to Parish building facilities. There is an ongoing need for capital projects but limited revenues to allocate for these projects. The \$30 million bond issue has allowed the Parish to address some critical capital projects without raising taxes but the bond funds have been substantially depleted. The Parish is researching methods to determine a long-term funding source for capital improvements.

2015 BUDGET MESSAGE

PARISH OPERATING FUNDS

	2014	2015	Percent
	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
General Fund	\$ 10,602,840	\$ 11,026,003	4.0 %
Special Revenue Funds			
Public Works	8,314,534	8,498,123	2.2 %
Building Maintenance	3,971,234	4,140,394	4.3 %
Detention Facilities	8,544,667	8,532,606	(0.1)%
Parks and Recreation	1,241,852	1,294,035	4.2 %
Solid Waste	2,879,172	2,988,822	3.8 %
Juvenile Justice	6,872,705	7,378,709	7.4 %
Health Tax	3,400,249	3,406,316	0.2 %
Riverboat	1,640,051	1,114,449	(32.0)%
Criminal Justice	315,526	370,782	17.5 %
Oil and Gas	40,326	40,261	(0.2)%
Economic Development	2,095,798	1,085,728	(48.2)%
Law Officers Witness	34,202	28,082	(17.9)%
Reserve Trust	11,737	11,666	(0.6)%
Capital Project Funds			
Library Bond Fund	1,175	950	(19.1)%
Capital Improvement	32,965	32,747	(0.7)%
Capital Improvement II	-	-	-
Capital Outlay	12,544,497	13,138,494	4.7 %
Debt Service Fund	<u>2,475,242</u>	<u>2,435,105</u>	(1.6)%
Total Parish Operations	<u>65,018,772</u>	<u>65,523,272</u>	0.8 %
Other Special Revenue Funds			
Biomedical	2,908,710	3,310,981	13.8 %
Shreve Memorial Library	<u>20,119,170</u>	<u>17,453,106</u>	(13.3)%
Total All Funds	<u><u>\$ 88,046,652</u></u>	<u><u>\$ 86,287,359</u></u>	(2.0)%

Future Outlook

We believe that the future outlook for the Parish is very promising and we anticipate that Northwest Louisiana will continue to experience business growth and development. There are some exciting things going on in our Parish with the development of the Biomedical Research Foundation Entrepreneurial Acceleration Program, which promises to enhance the development of new business opportunities coming out of the medical research field. In addition, the emergence of a “Digital Village” at the Inter-Tech Science Park is a step in the right direction that will lead to the development of a unique business sector in

2015 BUDGET MESSAGE

our community. This year, a large section of the new Northern Corridor of Interstate 49 was opened and we anticipate that the remaining sections of I-49 that are currently under construction will be completed totally by 2016 which will open many possibilities for community and economic development. To make the most of the Northern Corridor of Interstate 49 and its potential, we have engaged a consulting firm to develop a Master Plan for the I-49 corridor plan and have, also, taken steps to start putting in place some of the public utility (water lines) infrastructure near the I-49 corridor for future development. Finally, I 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 transform our community in a positive way.

Acknowledgments

The preparation of any organization's budget is usually an enormous task and this budget is of no exception! It took the entire organization, agencies that we fund, and the Caddo Parish Commission to pull this budget process together. On every team, there are "stand-out performers" who lead the way and are instrumental in getting things done. It is ever so befitting that I extend my heartfelt appreciation to Mrs. Erica R. Bryant, Director, Finance/Human Resources, and Mrs. Hayley B. Barnett, Assistant Director, Finance/Human Resources, along with their team members, for the exceptional manner in which they have managed our finances which resulted in a balanced budget for 2015!

Conclusion

The Parish of Caddo is financially sound and continues to practice prudent financial management. The 2015 budget reflects the Commission's financial discipline to ensure that funds are available for current and future community needs. Your leadership has allowed us to better align our resources toward those most important priorities.

Thank you for your continued support of our efforts to effectively serve our community.



Dr. Woodrow Wilson, Jr.
Administrator & CEO



Erica R. Bryant
Director of Finance/Human Resources

2015 Goals and Objectives

The Parish of Caddo understands it has an awesome 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.

- Develop a capital planning policy to address the priority needs of the Parish in relation to the road treatment program.
- Continue to provide maintenance for our roads and drainage systems to ensure our infrastructure is safe.

Animal Services and Mosquito Control

To promote and maintain a safe environment for the citizens through adequate maintenance of domestic and wild animals and mosquito control which address the underlying issues affecting health and the quality of life.

- Continue to develop programs that increase the public's awareness relating to responsible pet ownership by implementing a spay and neuter program.
- Continue to improve programs to combat the spread of mosquito-related viruses, primarily the West Nile Virus.

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.

2015 Goals and Objectives

- Continue to develop new parks in accordance with the recreational needs of the Parish. A Master Plan has been developed to provide an assessment of the Parish's recreational needs and priorities.
- Work to educate the citizens of Caddo Parish about the Giant Salvinia problem as well as continue to fight the problem in area lakes.

Public Buildings

To provide safe and secure Parish facilities in which the citizens can feel comfortable while conducting transactions with Parish personnel.

- Increase assessment ratings of the overall services provided by the Facilities and Maintenance personnel.
- 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.

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.

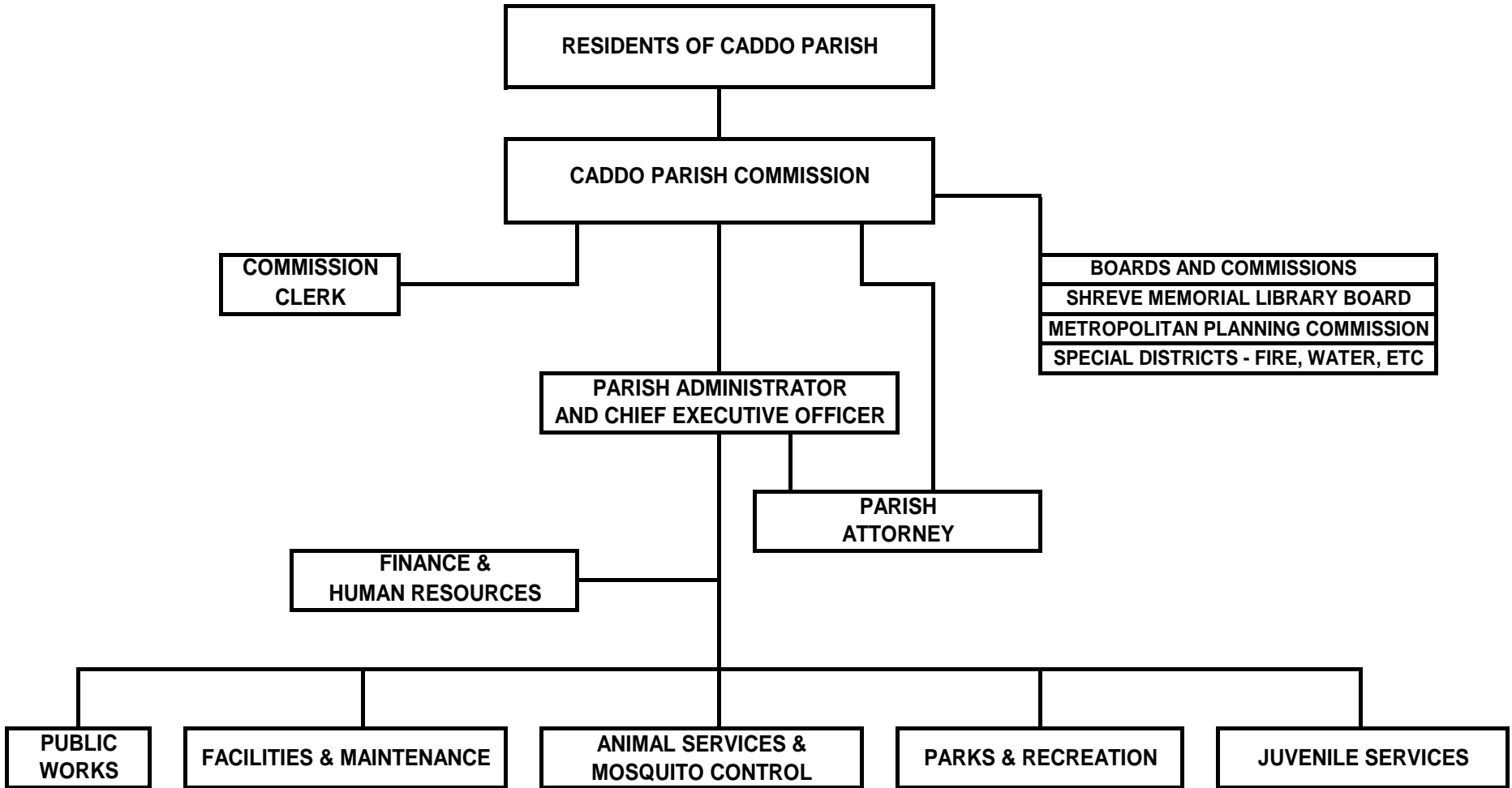
Organizational Support

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.

ORGANIZATION CHART

CADDO PARISH COMMISSION SHREVEPORT, LOUISIANA





2015 ANNUAL CALENDAR

2015 ANNUAL CALENDAR

PARISH OF CADDO

<i>JANUARY</i>	<i>FEBRUARY</i>
<p>ANNUAL POLICE JURY 91ST ASSOC. CONVENTION - JANUARY 29-31, NEW ORLEANS, LA</p> <p>ANNUAL EMPLOYEE PERFORMANCE REVIEWS & EVALUATIONS</p> <p>CADDO PARISH EMPLOYEE APPRECIATION DAY- JANUARY 16</p> <p>JUNIOR NATURALIST ORNITHOLOGY WORKSHOP - JANUARY 17, PARKS & RECREATION</p> <p>PROJECT LEARNING TREE EDUCATOR WORKSHOP - JANUARY 31, PARKS & RECREATION</p> <p>WINTER TREE ID WORKSHOP - JANUARY 24, PARKS & RECREATION</p>	<p>LA GFOA WINTER CONFERENCE - FEBRUARY 4-5, BATON ROUGE, LA</p> <p>NACo LEGISLATIVE CONFERENCE - FEBRUARY 21-25, WASHINGTON, DC</p> <p>MARTIN LUTHER KING BASKETBALL TOURNAMENT - PARKS & RECREATION</p> <p>OWL NIGHT OPEN HOUSE - PARKS & RECREATION</p> <p>VALENTINE'S FOR WILDLIFE - FEBRUARY 14, PARKS & RECREATION</p>
<i>MAY</i>	<i>JUNE</i>
<p>MUNICIPAL GENERAL ELECTION - MAY 2</p> <p>LA GFOA SPRING CONFERENCE - MAY 6-8</p> <p>GFOA 109TH ANNUAL CONFERENCE - MAY 31- JUNE 3, PHILADELPHIA, PA</p> <p>ASFPM CONFERENCE (NATIONAL FLOODPLAIN MANAGERS) MAY 31- JUNE 5, ATLANTA, GA</p> <p>JUNIOR NATURALIST BOTANY WORKSHOP - MAY 16, PARKS & RECREATION</p> <p>GET HOOKED ON FISHING DAY - PARKS & RECREATION</p>	<p>GOVERNMENT FLEET CONFERENCE JUNE 8-11, DENVER, CO</p> <p>SUPERVISOR TRAINING- JUNE 10</p> <p>NEW EMPLOYEE ORIENTATION - JUNE 24</p> <p>COMMISSION SELECTS OFFICIAL JOURNAL</p> <p>COMPREHENSIVE ANNUAL FINANCIAL REPORT ISSUED</p>
<i>SEPTEMBER</i>	<i>OCTOBER</i>
<p>SUPERVISOR TRAINING - SEPTEMBER 8</p> <p>NEW EMPLOYEE ORIENTATION - SEPTEMBER 23</p> <p>NEW WORLD USER CONFERENCE - SEPTEMBER 13-15, DALLAS, TX</p>	<p>LA GFOA FALL CONFERENCE - OCTOBER 7-9, BATON ROUGE, LA</p> <p>SUPPLEMENTAL BENEFIT PLAN ENROLLMENT</p> <p>BUGS, BATS, & BONES FESTIVAL - OCTOBER 24, PARKS & RECREATION</p>

2015 ANNUAL CALENDAR

PARISH OF CADDO

<i>MARCH</i>	<i>APRIL</i>
<p>SUPERVISOR TRAINING - MARCH 10</p> <p>NEW EMPLOYEE ORIENTATION - MARCH 25</p> <p>MUNICIPAL PRIMARIES - MARCH 28</p> <p>JUNIOR NATURALIST MAMMALOGY WORKSHOP - MARCH 21, PARKS & RECREATION</p> <p>APRIL FOOLS FUN - MARCH 28, PARKS & RECREATION</p>	<p>ADMINISTRATIVE PROFESSIONALS TRAINING</p> <p>EARTH CAMP - PARKS & RECREATION</p> <p>LOCOFEST - PARKS & RECREATION</p>
<i>JULY</i>	<i>AUGUST</i>
<p>MID-YEAR EMPLOYEE PERFORMANCE REVIEWS & EVALUATIONS</p> <p>NACo ANNUAL CONFERENCE - JULY 10-13, CHARLOTTE, NC</p> <p>JUNIOR NATURALIST HERPETOLOGY WORKSHOP - JULY 18, PARKS & RECREATION</p>	<p>2016 BUDGET PROCESS BEGINS</p> <p>ORGANIZATION OF PARISH ADMINISTRATIVE OFFICIALS</p> <p>SNAKES OF LOUISIANA - AUGUST 8, PARKS & RECREATION</p>
<i>NOVEMBER</i>	<i>DECEMBER</i>
<p>GENERAL ELECTION DAY- NOVEMBER 3</p> <p>PUBLIC HEARING 2016 BUDGET</p> <p>GROUP BENEFIT PLAN OPEN ENROLLMENT</p> <p>ART IN THE PARK- NOVEMBER 7, PARKS & RECREATION</p> <p>FALL NATURE CRAFTS PROGRAM - PARKS & RECREATION</p>	<p>COMMISSION ADOPTS 2016 BUDGET</p> <p>SUPERVISOR TRAINING - DECEMBER 8</p> <p>NEW EMPLOYEE ORIENTATION- DECEMBER 30</p> <p>ANNUAL LA MOSQUITO CONTROL ASSOCIATION MEETING</p> <p>CHRISTMAS ON CADDO FIREWORKS FESTIVAL - PARKS & RECREATION</p> <p>CHRISTMAS FOR THE CRITTERS CRAFT PROGRAM - PARKS & RECREATION</p>



**PARISH DEPARTMENTS
AND
FUNDED AGENCIES
NARRATIVES, ACCOMPLISHMENTS AND GOALS**



PARISH DEPARTMENTS



OFFICE OF THE PARISH ATTORNEY

NARRATIVE

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.

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

MAJOR ACCOMPLISHMENTS IN 2014

Ordinances & Resolutions

- Drafted and finalized approximately forty (50) 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 seventy-five (75) contracts, amendments to contracts, hold harmless agreements, intergovernmental agreements, cooperative endeavor agreements, and leases on behalf of the Parish of Caddo.
- Approximately eighty (80) non-governmental organization agreements were drafted and finalized concerning the Parish's riverboat and economic development funding. In-depth reviews of applications and reports were also conducted throughout the year.

Garnishments

- Drafted appropriate responses to garnishment/bankruptcy petitions.

Legislation

- Disseminated information to the Louisiana Legislature pertaining to matters of interest to Caddo Parish.

Litigation

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

DEPARTMENT OF FINANCE AND HUMAN RESOURCES

NARRATIVE

The Department of Finance and Human Resources supports all Parish departments and certain outside agencies by providing centralized financial, personnel, and data processing functions. The Department consists of four divisions: human resources, accounting, purchasing and information systems. All divisions work closely together to provide the Parish with effective and efficient financial, personnel, and technological services.

Human Resources

The human resources division provides comprehensive support services for approximately 367 employees of the Parish of Caddo and additional benefit services for approximately 200 employees of various other agencies funded wholly or partly by the Parish. The division provides services in the area of employee recruitment and selection, classification and compensation, organizational development, employee training, career development, supervisory support, workers' compensation, benefits administration and risk management. Human resources is committed to work 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.

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 \$100,000,000 in revenues is collected annually. The division also manages the Parish's investment portfolio of \$145,000,000, 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 Section 8 Housing program, the Local Law Enforcement Block Grant programs and the Louisiana Community Development Block Grant programs.

Purchasing

The purchasing division is responsible for maintaining a centralized purchasing system where all requisitions are evaluated and processed in order to ensure 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 purchasing 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.

DEPARTMENT OF FINANCE AND HUMAN RESOURCES

NARRATIVE

Information Systems

Information Systems is responsible for maintaining the Parish's computer network and providing technology assistance to all Parish departments as necessary. An information systems team has been established to analyze the needs and requirements of the Parish's computer system and address any technological concerns that the Parish is presently facing or may face in the future.

Other Functions

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

MAJOR ACCOMPLISHMENTS IN 2014

- Maintained Standard and Poor's Bond rating of AAA
- Earned the GFOA Distinguished Budget Presentation Award
- Earned the GFOA Certificate of Achievement for Excellence in Financial Reporting for the 2013 CAFR
- Completed internal audit at Parks and Recreation
- Implemented new electronic bidding system
- Improved the reliability of our network with redundant service providers and building wire improvements
- Increased speed and reduced recurring costs by running fiber optic line to more locations
- Improved email and backup procedures to ensure data retention for disaster recovery and records request

GOALS FOR 2015

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

DEPARTMENT OF FINANCE AND HUMAN RESOURCES

NARRATIVE

- Conduct additional internal reviews of Parish departments that will result in improved efficiency
- Continue to promote the Parish's SEB initiative, Advantage Caddo
- Improve spend and contract visibility and deliver savings
- Increase focus on security, including updated security appliances, procedures, and user training
- Continue moving certain data, software and services to cloud based and virtualized solutions when beneficial
- Consolidate licensing and software to simplify management and reduce costs
- Enrich leadership training by implementing a quarterly professional development series for supervisors
- Implement new applicant tracking and performance management systems

DEPARTMENT OF FINANCE AND HUMAN RESOURCES

NARRATIVE

PERFORMANCE MEASURES

WORKLOAD INDICATORS	2013 Actual	2014 Projected	2015 Estimate
Employees in Department	17	16	16
Vendor transactions processed	21,723	22,651	22,000
Payroll transactions processed	10,989	10,850	10,800
Pay Periods processed	38	38	38
Bank Statements reconciled	60	60	60
Funds Administered	36	36	36
Purchase Orders issued	902	856	950
Requirement Contracts issued	234	250	265
Occupational Licenses issued	530	540	550
Insurance Licenses issued	473	485	480
Beer & Liquor Licenses issued	116	113	116
Amusement Device Licenses issued	310	310	310
Cost per Hire	\$165	\$165	\$165
Pre-disciplinary Conferences	11	16	12
Section 125 Participation	189	188	190
Percent of Employees Enrolled in Health Plan	62%	65%	68%
Turnover	10%	11%	10%
Applications Accepted	968	1,038	1,000
Work-related Accidents	27	26	25
EFFICIENCY INDICATORS			
Investment transaction per month/1 employee	75	72	80
Purchase Order transaction per month/2 employees	37	38	40
Total transactions per month/10 employees	415	397	34

DEPARTMENT OF FINANCE AND HUMAN RESOURCES

NARRATIVE

EXPENDITURE SUMMARY

	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Budget</u>	<u>2014</u> <u>Estimate</u>	<u>2015</u> <u>Budget</u>
General Fund (100)				
Human Resources (132)				
Salaries & Benefits	\$ 248,929	\$ 252,891	\$ 253,712	\$ 265,983
Materials & Supplies	7,198	12,300	9,143	11,800
Education, Training & Travel	12,506	14,500	12,900	14,500
Utilities	972	1,450	1,568	1,450
Contract Services	17,283	30,894	37,612	44,905
Internal Charges	(164,590)	(184,484)	(184,484)	(197,526)
Capital Outlay	729	2,500	1,510	2,500
Other Expenses	5,844	8,550	6,555	7,550
	<u>128,871</u>	<u>138,601</u>	<u>138,516</u>	<u>151,162</u>
Accounting/Purchasing (133)				
Salaries & Benefits	\$ 825,312	\$ 923,015	\$ 835,221	\$ 917,138
Materials & Supplies	31,086	34,025	30,105	34,025
Education, Training & Travel	28,675	45,000	34,561	45,000
Utilities	4,636	4,800	4,472	4,800
Contract Services	24,687	30,394	34,798	30,905
Internal Charges	(524,941)	(553,361)	(553,361)	(547,538)
Capital Outlay	1,713	8,500	6,619	8,500
Other Expenses	6,498	7,700	7,462	8,700
Reimbursements	(67,040)	(40,000)	(69,579)	(40,000)
	<u>330,626</u>	<u>460,073</u>	<u>330,298</u>	<u>461,530</u>
Information Systems (136)				
Salaries & Benefits	\$ 235,650	\$ 252,774	\$ 223,285	\$ 245,553
Materials & Supplies	1,380	2,400	2,032	2,400
Education, Training & Travel	3,990	12,000	10,108	12,000
Utilities	7,411	8,000	6,999	8,000
Repairs & Maintenance	1,552	1,500	1,090	1,500
Contract Services	153,215	164,484	165,170	179,489
Internal Charges	(249,502)	(262,242)	(262,242)	(275,452)
Capital Outlay	13,911	22,000	17,954	20,000
Other Expenses	25	200	179	200
	<u>167,632</u>	<u>201,116</u>	<u>164,575</u>	<u>193,690</u>
Total Expenditures	<u>\$ 627,128</u>	<u>799,790</u>	<u>633,389</u>	<u>806,382</u>

DEPARTMENT OF PUBLIC WORKS

NARRATIVE

The Department of Public Works is responsible for the design and construction of the Parish road, bridge and drainage systems, as well the collection and disposal of solid waste. The department 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 day to day maintenance of the Parish road and drainage system is handled by the North District Camp in Vivian and the South District Camp in Springridge. Our Bridge Crew conducts repairs and regular maintenance to all bridges in the Parish bridge system. Fleet Service is responsible for all Parish vehicles and heavy equipment. The Traffic Engineering/Sign Shop provides traffic control and road signage for safe travel throughout Caddo Parish. The Commercial Vehicle Enforcement Unit 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. The department continues to utilize best management practices and improved technology to overcome the large increase in costs due mainly to the ever 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 manpower to operate. We have been good stewards over financial resources by being very aggressive in negotiating the best prices on construction projects, which reduced project costs and saved taxpayers' dollars.

Solid Waste Division

The Solid Waste Division of Public Works remains one of the most heavily utilized services within the Parish. Over the past three years, storage capacity has doubled at our compactor sites in Blanchard, Keithville, and Springridge, as these are the three most heavily used sites in the Parish. This past year, the Solid Waste Division collected and disposed of 15,051 tons of solid waste from seventeen (17) compactor sites located throughout the Parish. Through recycling of scrap metal, aluminum cans, and used appliances, the Solid Waste Division has generated \$120,722 in additional revenue. They also recycled 444 tons of paper, generating \$6,600 in additional revenue, and saved the Parish an additional \$17,094 in landfill tipping fees by not throwing that paper away. In addition, the Department has collected 4,752 tires to be recycled and has partnered with the Caddo Parish Sheriff's Department in collecting 113,500 pounds of trash from 454 miles of Parish roads.

Industrial Development

Public Works has continued to focus on opportunities to make improvements to the Parish's industrial development where possible. We work closely with the Shreveport Chamber of Commerce to attract business by marketing Parish-owned land as possible sites for companies. Public Works received numerous requests for information 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

DEPARTMENT OF PUBLIC WORKS

NARRATIVE

promote and market Parish-owned property to prospective businesses to allow for industrial expansion and more jobs for Caddo Parish. In the North Shreveport Industrial Park, we were recently successful in selling approximately seven acres to HCC-High Capacity Coil, L.L.C. to build an oil field supply business. We also assisted WSP Chemicals & Technology, L.L.C. in its purchase of the old Kemira Chemical plant located on 8.117 acres in the Park and are currently working with Solvay USA Inc., the parent company of WSP, to purchase an additional 30.56 acres adjoining their property for plant expansion.

Construction/Building Permits

During the First Extraordinary Session of 2005, the Louisiana Legislature passed Act 12 creating the Louisiana State Uniform Construction Code. Effective January 1st, 2006, this Uniform Construction Code (UCC) provided for the mandatory enforcement by Parishes and Municipalities of certain construction and building codes. Lacking permit/inspection infrastructure and staffing, Caddo Parish entered into a Cooperative Endeavor Agreement with the City of Shreveport. The City of Shreveport now processes all Caddo Parish building permits and code inspections. Caddo Parish continues to issue addresses, utility and driveway permits, and flood zone determinations. This is another good example of Caddo Parish and the City of Shreveport working together to benefit their citizens. This cooperative endeavor has continued to exceed all expectations of both the Parish and the City.

Floodplain Management

Caddo Parish participates in the National Floodplain Insurance Program (NFIP), which means a discount on flood insurance policies within Caddo Parish. Under this program, Caddo Parish enrolled in the Community Rating System (CRS) Program which 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. Caddo Parish has 753 policies in effect with a combined coverage of over \$185,532,100. Within the City of Shreveport the number of policies is 4,332 with a combined coverage of \$899,479,300. The efforts of the Public Works and Engineering Departments are working toward moving to a Class 7 rating; this would mean a 15% discount on policies at renewal and initial application. Caddo continues to advance in flood prevention and outreach to the citizens of Caddo Parish.

The Parish continues to pursue federal grants to help citizens that have experienced more than two flooding events within a ten year period. These grants are to elevate, relocate, or acquire the property, and/or return it to open space or some other project that will benefit the public. Since entering the National Floodplain Insurance Program, Caddo Parish has helped to elevate one house by obtaining a federal grant of \$89,000, acquired ten houses in the amount of \$1,320,500 from 2000 to 2005. In 2010-2011, using federal grant money, the Parish has purchased three more homes for \$1,046,000. In 2012 – 2013, again using federal grant money, the Parish purchased three homes for \$769,000. The only Severe Repetitive Loss (SRL) property (flooded six or more times) in Caddo Parish was purchased for approximately \$200,000. The efforts of the Public Works/Engineering Department has resulted in Caddo Parish being rated a “Storm Ready Parish” for 2012 – 2015.

DEPARTMENT OF PUBLIC WORKS

NARRATIVE

Storm Water Management

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

Capital Projects

The “Road Treatment Program” (RTP) is the department’s largest capital project consisting of 119 road repair projects covering 55.3 miles throughout the Parish. RTP funding was increased to accelerate improvements, reduce repair cycle, and cover increasing material costs. Also, the principals of value engineering are used to extract maximum use of taxpayers' dollars and stay within budget. Value engineering resulted in better prices and has afforded the department more funds for overlay and rehabilitation of roads. Public Works incorporated other capital projects into the Road Treatment Program and eliminated additional fees by staying with the design requirements and working within the existing right-of-way.

Some of the other large capital projects during 2014 consist of the Parish-wide full-depth patching program, Parish-wide right-of-way tree trimming, construction of Springridge-Texas Stateline Road bridge replacement, and the designs for bridge replacements on Buncombe Road.

Adjudicated Properties

This very successful program is in its 8th year of existence and continues to allow the governmental body that has jurisdiction over the property to sell the property that has been seized due to property taxes not being paid. Properties adjudicated to the Parish are being addressed with the intention of restoring them to the property tax rolls. Citizens, non-profit organizations, and local investors are making good use of this program. It continues to return delinquent property back to the tax rolls, which in turn, benefits the entire community. This past year the program sold 93 properties, which represents \$104,209.60 in sales revenues for the local taxing authorities.

To date, the Public Works Department has processed over 2,280 applications for the sale of adjudicated property. In all, 900 parcels have been sold and returned the property to the tax rolls. In 2014, an additional ten parcels have been redeemed resulting in the collection of over \$34,510.23 in past due taxes.

The Public Works Department also sets up payment plans on adjudicated properties for which there are no applications to purchase or donate. This has resulted in the collection of \$96,978.59 in down payments and \$32,228 in monthly installment payments on the repayment of \$856,893.14 in delinquent taxes.

DEPARTMENT OF PUBLIC WORKS

NARRATIVE

Growing Concern on the Availability of Drinking Water

The Public Works Department is very concerned about the area's main ground water source, which is called the Carrizo-Wilcox Aquifer, as a reliable water source of potable water. Our concern is that this water source is rapidly being depleted and not being replenished according to geological reports. Public Works, in conjunction with Louisiana State University at Shreveport, is partnering on a joint venture to install ten test wells throughout the Parish to track water levels, quality, and to collect data on the Wilcox Aquifer system. The data collected will be used by community leaders to develop an action plan to ensure that the community has adequate water in the future. In the meantime, the Parish has launched a public awareness campaign on this subject and requests that citizens do what they can to conserve and limit water use.

Phase I of this project was completed in 2008. Five test wells were drilled and completed including geophysical logging, well pumps, and monitoring systems. These wells will be monitored for quantity and water level on a monthly basis, and the water quality will be sampled quarterly. Phase II of this project, the drilling and completion of the remaining five test wells, was completed in 2010. During 2011, the area suffered a severe drought and the State of Louisiana Department of Natural Resources declared a ground water emergency for two areas of Caddo Parish. Data from our monitoring wells was extremely important to the State. The Department of Natural Resources ordered conservation measures and water use restrictions, which are still in place.

Leasing Parish Oil and Gas Mineral Rights

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

Property Standards

The problem of Property Standards within Caddo Parish is an ongoing concern. The Caddo Parish Commissioners and the Department of Public Works and Engineering have received an increasing number of complaints concerning property standards. In response, the Public Works Department has budgeted for the removal of old dilapidated and abandoned buildings within the Parish. There have been over 400 formal complaints made. 355 of these complaints have been cleared by the property owners after first or second notifications. The cases presented to the Parish Property Standards Board have resulted in approximately 45 different structures being removed (demolished) and citizens' concerns being addressed.

Currently less than 5% of all property standards cases have to be presented to the Property Standards Board. This result is in conjunction with the parish ordinance passed in 2010. Under Chapter 30, Code Enforcement, the Justice-of-Peace and Constables now have the authority to

DEPARTMENT OF PUBLIC WORKS

NARRATIVE

address Property Standards issues for property that is currently occupied. This ordinance is a direct result of citizens requesting something be done to help with health and safety issues within Caddo Parish. This ordinance also addressed their concerns about property values in their neighborhoods.

Commercial Vehicle Enforcement Unit

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

Since its creation in October 2010, the department has issued 12,673 hauling permits and 359 citations. Citation revenues are split between the Public Works Department and the Caddo Sheriff's Office. The CVEU's mission is to make commercial vehicles more aware of the weight and safety standards of the Caddo Parish road system, resulting in less damage to roads and bridges, a longer life for these assets, and a safe and secure travel environment for the citizens of Caddo Parish.

Department of Fleet Service

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

The Maintenance Shop is responsible for maintaining and refueling over 340 Parish vehicles and 100 pieces of heavy equipment. Over 1,300 repair orders have been completed in 2014. Many departmental improvements have been made in the last year to improve working conditions and update departmental procedures. This year, parish wide equipment utilization program has been able to reduce under-utilized equipment to less than 26%, Phase 2 of the concrete parking lot was completed, the renovated media/training room was finished, and an additional used oil heater has been added to the service area. Fleet Service has maintained its recognition by the National Institute for Automotive Excellence and their Blue Seal of Excellence status.

The Traffic Engineering/Sign Shop plays an important part in insuring the citizens of Caddo Parish have safe roads to travel on. This division also provides quality signing for outside governmental agencies and some non-profit organizations throughout Caddo Parish. Over 1,600 signs have been fabricated, installed, or replaced in 2014. The sign shop has added a new 52 inch cutter/plotter for greater effectiveness. The Sign Shop Foreman continues to maintain his certification from the International Municipal Signal Association for work zone safety and sign markings.

DEPARTMENT OF PUBLIC WORKS

NARRATIVE

MAJOR ACCOMPLISHMENTS IN 2014

- Road Treatment Program treated 119 roads, totaling 55.3 miles
- Penetration Roads- 6.0 Miles, 4 Roads
- Road Striping- 20.1 miles
- Drainage Improvements- Jefferson Paige Road, Johns Gins Road, Huckaby Road, Deep Woods Subdivision, Pecan Farms Subdivision, Wilson St., Moss Point, and Post Oak Rd
- Bridges replacement design completed for Buncombe Road
- Bridge replacement construction completed for Springridge-Texas Stateline Road
- Adjudicated Property – Collection, Sale, and Donation
- Assisted with the Household Hazardous Waste Collection Day along with the City of Shreveport
- Solid Waste Department, through recycling scrap metal and used appliances has brought in \$120,722.00 in extra revenue; and through recycling 444 tons of paper has generated \$6,660.00 in extra revenue, and thus saving the Parish more than \$17,094.00 in landfill tipping fees
- Through the Parish Work Release Program, the Solid Waste Department collected litter and trash pick-up along 454 miles of road and removed 113,500 pounds of trash. This program has significantly contributed to the “Keep Louisiana State Clean” Initiative
- Solid Waste Department collected, transported and disposed of approximately 15,051 tons of solid waste from seventeen (17) compactor sites
- Assisted all Parish Departments in achieving under 40% in equipment under-utilization
- Completed over 1,300 repair orders on heavy equipment, vehicles, and buses
- Completed construction of the Fleet Concrete Parking Phase 2
- Installed, fabricated, or replaced over 1,600 traffic, notification, or other agency signs

DEPARTMENT OF PUBLIC WORKS

NARRATIVE

GOALS FOR 2015

- Aggressively work towards greater improvements in our infrastructure maintenance program of:
 - Parish roads and drainage systems
 - Solid waste services
 - Procuring equipment with multiple functions
- Continue exploring opportunities to obtain grant money for Public Works-related projects and programs
- Continue monitoring the Storm Water Management program
- Continue employee training and development
- Continue work related to Adjudicated Property
- Implement new Property Standard ordinance
- Implement new ordinance regulating oil & gas drilling
- Planning and Implementation of new vehicle weight regulations

DEPARTMENT OF PUBLIC WORKS

NARRATIVE

EXPENDITURE SUMMARY

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Public Works Fund (200)				
Road Administration (411)				
Salaries & Benefits	\$ 1,194,369	\$ 1,218,079	\$ 1,228,463	\$ 1,247,468
Materials & Supplies	31,923	42,000	36,310	42,000
Education, Training & Travel	21,848	30,000	25,061	30,000
Utilities	12,140	15,000	14,149	17,000
Repairs & Maintenance	5,454	7,000	5,987	7,000
Contract Services	461,781	195,048	193,331	194,151
Statutory Charges	351	2,000	1,917	2,500
Internal Charges	172,237	187,001	187,001	194,922
Capital Outlay	1,148	20,000	14,478	20,000
Other Expenses	13,573	20,400	14,422	21,000
	1,914,824	1,736,528	1,721,119	1,776,041
Fleet Services (431)				
Salaries & Benefits	450,963	510,073	477,697	500,716
Materials & Supplies	(474,743)	(175,500)	(465,347)	(350,500)
Education, Training, & Travel	1,735	6,000	3,243	5,000
Utilities	31,299	37,500	32,481	37,500
Repairs & Maintenance	448,875	405,000	393,865	405,000
Contract Services	1,401	4,750	2,480	4,685
Internal Charges	(7,403)	(301,798)	(3,798)	(2,792)
Other Expenses	207	-	-	-
	452,334	486,025	440,621	599,609
Road Maintenance (Drainage) (441-30)				
Materials & Supplies	20,403	25,000	19,878	25,000
Contract Services	447,392	495,186	484,018	495,252
Statutory Charges	143	500	250	500
Internal Charges	152,627	154,401	154,401	156,140
	620,565	675,087	658,547	676,892
Road Maintenance (Capital Improvements) (441-31)				
Materials & Supplies	6,854	20,000	16,987	20,000
Contract Services	62,937	94,307	89,838	94,375
Internal Charges	101,226	103,000	103,000	102,737
Capital Outlay	200	2,500	1,531	2,500
	171,217	219,807	211,356	219,612

DEPARTMENT OF PUBLIC WORKS

NARRATIVE

EXPENDITURE SUMMARY

Road Maintenance (North) (441-51)

Salaries & Benefits	1,241,636	1,419,878	1,257,738	1,358,107
Materials & Supplies	398,593	500,000	469,801	500,000
Education, Training & Travel	692	4,000	1,917	4,000
Utilities	33,371	38,500	37,592	42,000
Repairs & Maintenance	218,164	222,500	216,163	222,500
Contract Services	118,684	106,000	158,258	158,500
Internal Charges	31,351	31,352	31,352	32,193
	<u>2,042,491</u>	<u>2,322,230</u>	<u>2,172,821</u>	<u>2,317,300</u>

Road Maintenance (South) (441-52)

Salaries & Benefits	1,434,101	1,598,580	1,460,853	1,599,895
Materials & Supplies	494,391	631,000	571,386	612,500
Education, Training & Travel	1,354	4,000	1,989	4,000
Utilities	46,189	50,500	48,080	53,500
Repairs & Maintenance	251,141	270,000	256,995	270,000
Contract Services	91,171	128,200	164,895	170,700
Internal Charges	33,142	33,143	33,143	34,042
	<u>2,351,489</u>	<u>2,715,423</u>	<u>2,537,341</u>	<u>2,744,637</u>

Commercial Vehicle Enforcement Unit (441-53)

Salaries & Benefits	98,183	112,434	109,615	117,532
Materials	8,491	18,000	10,993	17,500
Education, Training, & Travel	490	7,500	5,500	6,000
Utilities	1,073	3,500	1,373	3,500
Repairs & Maintenance	4,786	7,500	5,883	7,000
Contract Services	4,352	10,500	11,356	12,500
	<u>117,375</u>	<u>159,434</u>	<u>144,720</u>	<u>164,032</u>
	<u>7,670,295</u>	<u>8,314,534</u>	<u>7,886,525</u>	<u>8,498,123</u>

Solid Waste Fund (240)

Compactor System Operations (423)

Salaries & Benefits	1,093,344	1,091,812	1,089,476	1,162,535
Materials & Supplies	114,417	131,000	125,286	131,000
Education, Training & Travel	699	2,000	1,211	2,000
Utilities	38,197	52,000	46,213	53,000
Repairs & Maintenance	66,537	90,000	75,796	90,000
Contract Services	777,856	875,036	794,257	900,352
Internal Charges	214,801	219,952	219,952	223,252
Capital Outlay	1,600	2,500	2,317	2,500
Other Expenses	40,193	60,000	43,456	70,000
	<u>2,347,644</u>	<u>2,524,300</u>	<u>2,397,964</u>	<u>2,634,639</u>

DEPARTMENT OF PUBLIC WORKS

NARRATIVE

EXPENDITURE SUMMARY

Code Enforcement (424)					
Salries & Benefits	-	35,772	35,403	36,683	
Materials & Supplies	-	15,600	3,456	14,000	
Education, Training, & Travel	-	3,500	1,289	3,500	
Contract Services	-	300,000	298,999	300,000	
		<u>354,872</u>	<u>339,147</u>	<u>354,183</u>	
	2,347,644	2,879,172	2,737,111	2,988,822	
Total Expenditures		<u>\$10,017,939</u>	<u>\$11,193,706</u>	<u>\$10,623,636</u>	<u>\$11,486,945</u>

DEPARTMENT OF FACILITIES AND MAINTENANCE

NARRATIVE

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

Facility Maintenance Department

The Facility Maintenance Department has the unique challenge of maintaining all Parish facilities. In caring for Parish facilities, this department completes on average ten thousand work orders each year; what is noteworthy about this feat is that it is done with a talented work force that is half the size of most Parishes of comparative size.

Facility Renovation

The Department utilizes its in-house workforce and outside resources to accomplish needed facility renovations that are necessary to keep pace with ever changing facility use and functions. Due to the ages 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 puts 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 work done meets approved engineering standards, quality, and cost effectiveness.

Security

Providing security is another primary function of the 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 enhanced security has provided 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 state owned facilities. Annually this workforce

DEPARTMENT OF FACILITIES AND MAINTENANCE

NARRATIVE

removes tons of trash and mops, strips, and waxes thousands of linear feet of floor space. We also take pride in our recycling program by annually contributing over a ton of paper products to local recycling centers.

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.

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, twenty-seven were completed at a cost savings of approximately \$78,000 below the 2014 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 continued replacement of less efficient facility light fixtures with lower energy consuming units. In addition to lowering the energy use to light facilities, we closely examined ways to reduce our demands for natural gas by fine tuning the operations of the mechanical systems thus providing more energy efficient equipment and utility savings. The 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.

MAJOR ACCOMPLISHMENTS IN 2014

- Completed the replacement of the entire roof at the Caddo Correctional Center
- Completed the installation of a new fire pump at the Caddo Correctional Center
- Implemented our new inventory program to ensure the accurate tracking of all Parish supplies
- Completed the replacement of the Air Handler Unit for the Sheriff I.S. at the Caddo Parish Courthouse
- Completed the roof replacement at Juvenile Justice Complex

DEPARTMENT OF FACILITIES AND MAINTENANCE

NARRATIVE

- Completed the replacement of the domestic water heater at the Juvenile Justice Complex
- Completed Phase I of the Energy Management project at the Juvenile Justice Complex
- Upgraded the camera system at the Caddo Parish Courthouse, Juvenile Justice Complex, and Caddo Correctional Center

PRODUCTIVITY GOALS FOR 2015

- Improve overall customer satisfaction by maintaining a rating for the year of ninety percent on the customer survey responses received
- Improve customer satisfaction rating of seventy-five percent of the customer surveys received in the housekeeping areas
- Execute ninety percent of all capital projects within the current calendar year
- Look for ways to reduce annual operating budget by five percent
- Execute all capital improvement projects in a timely manner and under budgeted amount

MAJOR GOALS FOR 2015

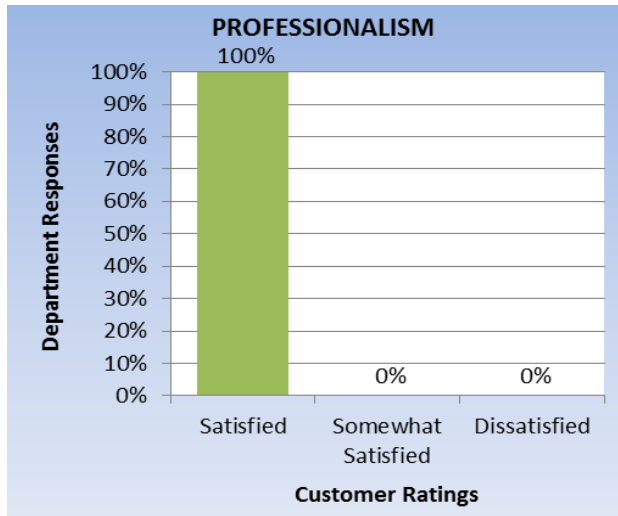
- Complete ADA renovations of the courtrooms at Juvenile Justice Complex
- Complete the Warehouse extension and paving of parking lot
- Complete the remodel of the exterior buildings at David Raines Community Center
- Complete Phase I of the replacement of the domestic hot water heaters at the Caddo Correctional Center
- Complete the replacement of the windows in the Francis Bickham Building
- Complete the replacement of the atrium windows at the Health Unit

DEPARTMENT OF FACILITIES AND MAINTENANCE

NARRATIVE

Custodial Questionnaire Summary

The Facilities and Maintenance Department distributes a General Maintenance Survey annually to measure our effectiveness in meeting the needs and expectations of our customers for the services that we provide. The data below reflects overall level of customer satisfaction:



DEPARTMENT OF FACILITIES AND MAINTENANCE

NARRATIVE

EXPENDITURE SUMMARY

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimate</u>	<u>2015 Budget</u>
General Fund (100)				
Coroner Building (161-63)				
Utilities	\$ 23,284	\$ 30,500	\$ 27,296	\$ 31,400
Repairs & Maintenance	9,911	12,000	11,418	12,000
Contract Services	16,213	20,000	16,964	20,000
Internal Charges	2,947	3,098	3,098	3,268
	<u>52,355</u>	<u>65,598</u>	<u>58,776</u>	<u>66,668</u>
LSU Extension Building (161-64)				
Utilities	6,225	8,850	7,003	8,850
Repairs & Maintenance	4,647	7,000	6,173	7,000
Contract Services	11,227	13,050	12,290	13,050
Internal Charges	5,954	7,120	6,751	7,353
	<u>28,053</u>	<u>36,020</u>	<u>32,217</u>	<u>36,253</u>
Archives (161-65)				
Contract Services	<u>70,236</u>	<u>70,000</u>	<u>72,660</u>	<u>75,000</u>
	<u>70,236</u>	<u>70,000</u>	<u>72,660</u>	<u>75,000</u>
David Raines Comm Center (161-69)				
Salaries & Benefits	5,600	5,770	5,600	5,770
Utilities	43,817	50,000	47,358	50,500
Repairs & Maintenance	22,804	30,000	28,721	30,000
Contract Services	20,177	25,200	21,369	25,200
Internal Charges	10,552	12,985	11,837	13,505
Reimbursements	(71,623)	(61,800)	(61,713)	(63,390)
	<u>31,327</u>	<u>62,155</u>	<u>53,172</u>	<u>61,585</u>
	<u>181,971</u>	<u>233,773</u>	<u>216,825</u>	<u>239,506</u>
Building Maintenance Fund (210)				
Courthouse (161-61)				
Salaries & Benefits	2,003,562	2,047,140	2,112,053	2,224,814
Materials & Supplies	140,577	167,450	151,199	167,450
Education, Training, & Travel	11,294	20,000	13,924	20,000
Utilities	591,863	640,000	621,590	640,000
Repairs & Maintenance	278,827	252,000	241,532	252,000
Contract Services	351,499	401,033	381,529	401,111
Statutory Charges	372	1,000	878	1,000
Internal Charges	48,251	41,961	49,754	33,568
Capital Outlay	9,184	8,000	7,219	8,000
Other Expenses	20,301	26,500	20,436	24,000

DEPARTMENT OF FACILITIES AND MAINTENANCE

NARRATIVE

EXPENDITURE SUMMARY

Reimbursements	(8,010)	(8,200)	(7,905)	(8,200)
	<u>3,447,720</u>	<u>3,596,884</u>	<u>3,592,209</u>	<u>3,763,743</u>
Francis Bickham Building (161-66)				
Utilities	59,922	89,500	75,852	89,500
Repairs & Maintenance	29,994	35,000	30,952	35,000
Contract Services	4,240	4,800	3,913	4,800
Internal Charges	16,235	16,992	16,992	17,840
	<u>110,391</u>	<u>146,292</u>	<u>127,709</u>	<u>147,140</u>
Government Plaza (161-68)				
Utilities	94,396	94,500	92,345	94,500
Repairs & Maintenance	23,772	28,000	21,333	28,000
Contract Services	41,139	50,000	40,967	50,000
Internal Charges	25,261	26,558	26,558	28,011
	<u>184,568</u>	<u>199,058</u>	<u>181,203</u>	<u>200,511</u>
Veterans Affairs Building (161-75)				
Utilities	-	11,000	10,443	11,000
Repairs & Maintenance	-	3,000	2,917	3,000
Contract Services	-	15,000	14,680	15,000
	<u>-</u>	<u>29,000</u>	<u>28,040</u>	<u>29,000</u>
	<u>3,742,679</u>	<u>3,971,234</u>	<u>3,929,161</u>	<u>4,140,394</u>
Detention Facilities Fund (225)				
Caddo Correctional Center (161-67)				
Salaries & Benefits	1,039,291	1,121,539	1,098,120	1,174,050
Materials & Supplies	213,894	258,000	244,567	258,000
Education, Training, & Travel	689	5,000	4,890	5,000
Utilities	702,154	805,000	797,881	860,000
Repairs & Maintenance	230,599	234,000	229,587	234,000
Contract Services	159,270	246,991	241,156	247,093
Statutory Charges	721	2,200	1,121	2,200
Internal Charges	553,188	579,687	575,992	597,263
Capital Outlay	11,278	15,000	13,622	15,000
Other Expenses	2,703	17,200	8,787	7,200
	<u>2,913,787</u>	<u>3,284,617</u>	<u>3,215,723</u>	<u>3,399,806</u>
Juvenile Justice Fund (260)				
Juvenile Justice Buildings (161-62)				
Salaries & Benefits	101,642	103,237	112,183	115,860
Materials & Supplies	2,794	4,000	3,041	4,000
Utilities	175,883	225,000	202,271	228,000

DEPARTMENT OF FACILITIES AND MAINTENANCE

NARRATIVE

EXPENDITURE SUMMARY

Repairs & Maintenance	89,122	87,000	84,743	87,000
Contract Services	49,473	55,350	49,574	55,350
Internal Charges	21,748	28,259	26,978	29,283
Capital Outlay	-	2,500	2,119	2,500
	<u>440,662</u>	<u>505,346</u>	<u>480,909</u>	<u>521,993</u>
 Health Tax Fund (270)				
Shreveport Regional Lab (161-11)				
Salaries & Benefits	51,691	55,622	54,869	56,930
Materials & Supplies	434	750	621	750
Repairs & Maintenance	20,717	17,500	17,733	19,500
Contract Services	861	1,400	1,118	1,400
Internal Charges	11,537	12,078	12,078	12,716
Capital Outlay	1,412	800	635	800
	<u>86,652</u>	<u>88,150</u>	<u>87,054</u>	<u>92,096</u>
 Highland Health Unit Complex (161-14)				
Salaries & Benefits	344,208	332,840	336,156	344,191
Materials & Supplies	17,839	22,000	18,310	22,000
Utilities	97,089	116,000	112,811	117,000
Repairs & Maintenance	50,247	41,000	45,586	47,000
Contract Services	12,075	15,444	13,050	15,665
Statutory Charges	274	800	752	800
Internal Charges	104,405	108,035	109,180	113,165
Capital Outlay	-	500	420	500
	<u>626,137</u>	<u>636,619</u>	<u>636,265</u>	<u>660,321</u>
 Vivian Health Unit (161-15)				
Salaries & Benefits	23,637	24,992	24,640	37,401
Materials & Supplies	-	350	315	350
Utilities	13,955	16,500	14,811	16,500
Repairs & Maintenance	4,115	6,000	5,269	6,000
Contract Services	926	1,050	940	1,050
Internal Charges	2,980	4,163	3,857	4,296
Capital Outlay	-	200	190	200
	<u>45,613</u>	<u>53,255</u>	<u>50,022</u>	<u>65,797</u>
 David Raines (161-69)				
Repairs & Maintenance	31,800	31,800	31,800	33,390
	<u>31,800</u>	<u>31,800</u>	<u>31,800</u>	<u>33,390</u>
	790,202	809,824	805,141	851,604
Total Expenditures	\$ 8,069,300	\$ 8,804,794	\$ 8,647,759	\$ 9,153,303

DEPARTMENT OF PARKS AND RECREATION

NARRATIVE

The mission of the Parks and Recreation Department is to provide clean, safe, and well-maintained parks; and to enhance the recreational and educational opportunities that is accessible to the citizens of Caddo Parish. This is accomplished by ensuring opportunities for positive recreational experiences within clean and safe parks and by facilitating enjoyable community-driven recreational and cultural activities throughout the Parish. The department currently maintains seventeen parks, playgrounds, and historical monuments accessible to the public and provides lawn care landscaping expertise for many other Parish properties.

In 2014 we partnered with several organizations to provide a variety of recreational programs and activities. We have developed a great working relationship with the “Christmas on Caddo” Committee and, because of this relationship, several other groups have approached us to do events in our Parks and throughout the Parish. On March 15th, we helped the town of Vivian with the Red Bud Festival. Thousands of individuals gathered in the town of Vivian to enjoy activities and programs during the festival. On May 2nd and 3rd, Oil City, LA moved its Gusher Day Festival to Earl Williamson Park and thousands of people converged in the park to enjoy the festivities. The debut of the Archery program during the festival was a great success. The staff has presented the program at several events and it always has been received with enthusiasm and passion. Citizens from 5 to 83 years old lined up to learn how to shoot the bow & arrow! The program has been so popular that it was requested for the employee council picnic. When the program was presented at a session at a conference, the Louisiana Gumbo Games Representative asked the staff if we would develop a program for Special Olympics. Russell “Rusty” Scarborough, the architect of our archery program, has taken on the task of developing a program for the Louisiana Gumbo Games. When the town of Mooringsport held its annual Mooringsport Cypress Festival on September 12th and 13th in the town’s park, we provided sound, tables, chairs, and a stage for the two-day event. Hundreds of people attended the festival and the 100th dedication of the Mooringsport Bridge. On Arbor Day, with the help of Shreveport Green, Caddo Parish Sheriff’s Office, local Boy Scouts, and the Commissioners, we planted two hundred trees on I-49. The addition of a horticulturist allowed us to maintain the trees over the summer and provide lawn care and landscaping expertise for many other Parish properties.

MAJOR ACCOMPLISHMENTS IN 2014

- Helped facilitate “Christmas on Caddo” on December 7, 2013 in Earl G. Williamson Park- 1,000s of people attended the event
- Held “The Trail Run” on January 25, 2014 in Eddie Jones Park- 180 people participated
- Partnered with Shreveport Green for Arbor Day and planted 200 trees on I-49 interchange
- Assisted SPAR with the Annual Martin Luther King Basketball Tournament on February 7 - 9 2014- 62 adult and youth teams participated in the event
- Partnered with Ark-La-Tex Orienteering Society to host the “Ho Ho O” Orienteering Meet on February 8, 2014 in Walter Jacobs Nature Park – 180 people participated

DEPARTMENT OF PARKS AND RECREATION

NARRATIVE

- “Jenner Jones Memorial Orienteering Meet” was held in Eddie Jones Park on March 1, 2014- 140 people participated
- Provided bleachers for 1,000s of visitors who attended the “Red Bud Festival” in Vivian, LA
- Haughton’s JROTC “Survival Skills Training” was held in Eddie Jones Park on April 4 – 6, 2014-22 people participated
- Provided sound and stage for over 1,000’s visitors in Earl Williamson Park for “Gusher Days”, held May 2-3, 2014
- Sponsored officials for the Vivian Youth Summer Basketball League where ten teams participated in games held at North Caddo High School and Vivian Jr. High School
- Sponsored Vivian Youth Football program
- Provided supervision for one ShrevCORPS team for nine weeks (June – August, 2014)
- With partnership with Caddo Council on Aging, facilitated “Seniors Day” on June 7, 2014 in Earl G. Williamson Park – 122 seniors and helpers participated
- Staff served as booth chairman for the Good Times Rolls Festival held June 21-23, 2014 – 1000s of people attended festival
- Facilitated nine weeks of Earth Camp on June, July, and August 2014 in partnership with Shreveport Green in Walter Jacobs Nature Park for 352 children and 54 counselors/helpers from 18 sites
- Facilitated “Get Hooked on Fishing Day” for approximately 130 children, parents, volunteers and ShrevCORPS members on June 28, 2014
- Provided Summer Outreach Programs for 135 participants at 12 different sites during the summer months of July – August 2014
- Held a Archery Program at Richard Fleming Park on July 26, 2014
- Partnered with SPAR and offered Archery and Outdoor Survival Skills classes to staff on August 19, 2014
- Park naturalists participated in 65 outreach opportunities/events serving 8,978 people from September 1, 2013 – August 31, 2014

DEPARTMENT OF PARKS AND RECREATION

NARRATIVE

GOALS FOR 2014

- Develop, promote, and enhance mentoring opportunities for the children of Caddo Parish
- Continue development of community parks in Caddo Parish
- Provide a minimum of one training opportunity for each employee of the department
- Provide quality outdoor environmental education and interpretation experiences for a diverse group of participants throughout the region
- Cultivate and expand partnerships with other public and private groups to increase recreational opportunities throughout the Parish
- Develop more departmental events and programs during the year
- Build new office area at Earl Williamson Park
- Replace dock at Earl Williamson Park
- Add lighting at several parks
- Continue removing dead and falling trees out of the parks
- Open new Parks and Recreation Department office site

DEPARTMENT OF PARKS AND RECREATION

NARRATIVE

PERFORMANCE MEASURES

<u>WORKLOAD INDICATORS</u>	<u>2013 Actual</u>	<u>2014 Projected</u>	<u>2015 Estimated</u>
Park safety inspections	56	61	59
Park improvement projects completed	17	15	15
Special park events held	24	30	35
Number of schools served by nature park	49	50	51
Number of classes served by nature park	325	337	350
Groups other than schools, served by nature park staff	115	120	117
Workshops provided/facilitated by nature park staff	10	9	7
Offsite speaking engagements, interpretive programs and special events	90	85	87
Visitors/Outreach Contacts - Walter B. Jacobs Park Staff	15,602	15,590	16,180
Naturalist calls for professional assistance	251	185	183
Camping Receipts in Earl Williamson Park	\$14,384	\$14,000	\$17,000
Hold Harmless Agreements Signed to Use Parks	27	23	30
Work orders completed	385	400	400

DEPARTMENT OF PARKS AND RECREATION

NARRATIVE

EXPENDITURE SUMMARY—PARKS & RECREATION FUND (230-511)

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimate</u>	<u>2015 Budget</u>
Salaries & Benefits	\$ 780,663	\$ 905,032	\$ 871,668	\$ 928,276
Materials & Supplies	63,827	60,000	58,946	65,000
Education, Training & Travel	14,562	15,000	16,225	20,000
Utilities	45,712	43,500	44,190	47,500
Repairs & Maintenance	44,516	51,000	40,132	51,000
Contract Services	33,893	35,907	32,793	33,939
Statutory Charges	117	525	258	525
Internal Charges	81,395	76,588	87,937	96,495
Capital Outlay	-	3,500	2,174	3,500
Other Expenses	10,815	20,800	13,094	17,800
Total Expenditures	<u>\$ 1,075,500</u>	<u>\$ 1,211,852</u>	<u>\$ 1,167,417</u>	<u>\$ 1,264,035</u>

DEPARTMENT OF JUVENILE SERVICES

NARRATIVE

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

The philosophy at the Department of Juvenile Services begins by holding each child accountable for their 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 here in Caddo.

Recently, several programs have begun in collaboration between the Caddo Parish School System and Caddo Parish Juvenile Services. In this way, the Parish is working to address community problems such as school misconduct, truancy, and delinquency. These efforts are made more effective by joining school and Parish personnel to create a spectrum of both positive and negative reinforcement procedures so that the children involved receive a more unified message regarding their conduct. It is proving to be more effective, both in outcomes for the children and families, but also for the taxpayers.

Juvenile Detention Center:

The Caddo Juvenile Detention Center is a 24-hour a day (three-shift) operation with 24 beds that manage youth between the ages of 10-17. These youth are accused of committing delinquent acts and are awaiting hearings to determine their disposition, or have been convicted of delinquent acts and are awaiting transfer to another placement or facility. Approximately 1,000 children are held each year in Caddo's Juvenile Detention Center. The Juvenile Detention staff of 38 provides security, food, education, and programming services for children in the detention center. The Detention Center has a manager, a supervisor, five shift supervisors, a licensed professional counselor, a full-time nurse, one administrative staff, 17 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 and, thus, there are three sections of court. The Court also has a Juvenile Drug Court Program, a Family Preservation Court (which deals with adults with substance abuse issues from all areas of Court), Truancy Court, and Mental Health Court with an accompanying Mental Health Assessment Center. The Probation Division has a manager, three section supervisors, nine probation officers, three intensive probation officers, four Juvenile Drug Court staff, and one Family Preservation Court staff. The Truancy Court staff has been contracted through a local non-profit agency.

DEPARTMENT OF JUVENILE SERVICES

NARRATIVE

MAJOR ACCOMPLISHMENTS IN 2014

- The population in the detention center has remained below the capacity of 24 without compromising public safety
- A Parish-wide truancy program has been expanded in conjunction with the City of Shreveport and the Caddo Parish School System
- The Community Service Program for Youth has been expanded at no additional cost to taxpayers

GOALS FOR 2015

- To expand community rehabilitation programming at little or no cost to taxpayers
- To develop a gender specific treatment program and supervision model to address increased needs for girls in the juvenile justice system
- To enhance the membership and effectiveness of the Caddo Parish Children and Youth Planning Board

DEPARTMENT OF JUVENILE SERVICES

NARRATIVE

EXPENDITURE SUMMARY – JUVENILE SERVICES (260)

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimate</u>	<u>2015 Budget</u>
Probation Operations (122-22)				
Salaries & Benefits	\$ 1,834,081	\$ 2,101,863	\$ 1,995,057	\$ 2,235,984
Materials & Supplies	65,357	79,000	70,384	81,000
Education, Training & Travel	34,150	34,000	34,588	39,000
Utilities	54,604	49,000	54,515	56,500
Repairs & Maintenance	17,546	22,000	18,897	22,000
Contract Services	206,090	215,372	228,073	243,750
Statutory Charges	272	1,100	908	1,100
Internal Charges	182,222	187,748	187,748	192,472
Capital Outlay	4,222	5,000	3,580	5,000
Allocations to Other Entities	9,009	15,000	14,878	15,000
Other Expenses	127,676	139,000	133,924	129,000
Grant Programs	432,434	340,479	336,944	340,479
	<u>2,967,663</u>	<u>3,189,562</u>	<u>3,079,496</u>	<u>3,361,285</u>
Juvenile Detention (122-32)				
Salaries & Benefits	\$ 1,859,694	\$ 1,980,409	\$ 1,951,791	\$ 2,170,476
Materials & Supplies	16,683	24,500	14,812	24,500
Education, Training & Travel	28,529	35,000	23,252	39,000
Repairs & Maintenance	3,748	4,000	2,896	4,000
Prison Operations	210,340	224,600	190,092	215,600
Contract Services	27,067	15,454	69,540	55,489
Internal Charges	142,886	149,119	149,119	152,483
Capital Outlay	7,661	5,500	5,706	5,500
Allocations to Other Entities	47,364	55,000	42,738	55,000
Other Expenses	5,686	11,500	6,907	8,500
Grant Programs	141,668	60,000	194,698	115,000
	<u>2,491,326</u>	<u>2,565,082</u>	<u>2,651,551</u>	<u>2,845,548</u>
Total Expenditures	<u>\$5,458,989</u>	<u>\$ 5,754,644</u>	<u>\$5,731,047</u>	<u>\$6,206,833</u>

DEPARTMENT OF ANIMAL SERVICES AND MOSQUITO CONTROL

NARRATIVE

The Department of Animal Services and Mosquito Control's core business 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; to serve the citizens of the Parish of Caddo by enforcing those ordinances and laws; to educate the public concerning the ordinances, their importance to the parish and animals, and not to punish or assume the responsibility of the court system; to operate and maintain a clean, humane, and community oriented animal shelter; and to provide high quality mosquito control services to the citizens of the Parish of Caddo by effectively applying professional mosquito control techniques. Unlike private shelters that have limitations on the number of pets they accept, we accept all animals. At ASMC, none are turned away and each year the shelter impounds more than 10,000 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.

During 2014, Caddo Parish Animal Shelter (CPAS) provided humane care, food, and temporary shelter for over 10,000 homeless animals. The Kennel staff provided medical treatment for animals as prescribed by our contract veterinarians and humanely euthanized animals not adopted or claimed by their owners. The Animal Shelter is open to the public Monday through Friday, at which time the CPAS staff will interact with approximately 30 – 60 citizens per day in person, handle 100 – 150 phone inquiries per day, and initiate approximately 5 – 10 adoptions or redemptions per day.

In conjunction with KTBS-3 and the Shreveport Times, the department continues to display adoptable animals weekly. As a result, citizens are more aware of the availability of pets for adoption from Animal Services. Citizens can log onto www.caddo.org to find out the latest information regarding pets available for adoption. CPAS partnered with local humane groups to provide 500 doses of free rabies shots for the citizens of the Parish of Caddo to make sure that domestic pets received rabies vaccinations.

MAJOR ACCOMPLISHMENTS IN 2014

- Investigated and responded to over 14,378 citizen complaints
- Humane Education Coordinator taught over 482 children about pet safety
- Planned and created internal spay and neuter surgical room for shelter animals
- Completed over 325 spay and neuter surgeries
- Managed resources and set priorities using principles of lean six sigma
- Assisted Shreveport Police Department, Property Standards, and Code Enforcement in five "Operation T-Bone" sweeps

DEPARTMENT OF ANIMAL SERVICES AND MOSQUITO CONTROL

NARRATIVE

- Achieved higher levels of professionalism, competency, humane care, and conservatism thus, creating a positive impact on the overall operations
- Initiated team building and moral programs that improved public relations
- Increased Mosquito Control spraying operations to achieve adequate controls due to over 2,031 complaints referencing the West Nile Virus
- Continued research of diseases and viruses related to mosquitoes and rodents
- Continued Rabies Vaccination clinics for citizens of Caddo Parish
- Continued weekly pet adoption segment on KTBS channel 3 “Paws to Help” program
- Maintained a vast network of rescue groups that decrease the amount of euthanized animals
- Initiated more community based events and proactive ordinance compliance sweeps
- Improved Public Safety by providing increased enforcement of the Animal Code of Ordinances
- Realigned field staff to provide an improved call response time and reenacted cruelty complaint checklist to provide improved resolutions of animal cruelty investigations

GOALS FOR 2015

- Strengthen relationships with every non-profit organization currently working with ASMC
- Implement an outreach advertising program to inform citizens of adoptions, spay/neuter initiatives, and laws concerning companion animals
- Increase community awareness on animal safety through positive proactive education
- Manage resources and set priorities using principles of lean six sigma
- Continue to incorporate technology into our daily operations
- Continue to follow master plan to update and remodel the shelter facility
- Continue to facilitate a reduction in euthanasia for the year of 2015
- Recruit, develop, retain, and promote a highly effective and diverse staff

DEPARTMENT OF ANIMAL SERVICES AND MOSQUITO CONTROL

NARRATIVE

- Update existing policies and procedures to comply with national standards
- To provide services that aid in containing free-roaming animals in order to prevent human injuries and the spread of diseases
- To provide services which help prevent animals from becoming nuisances to the community or a burden to its citizens
- To create public information and education programs that will assist the members of our communities in becoming more responsible pet owners

EXPENITURE SUMMARY—HEALTH TAX FUND (270)

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimate</u>	<u>2015 Budget</u>
Animal Services (312)				
Salaries & Benefits	\$ 1,371,121	\$ 1,515,465	\$ 1,407,145	\$ 1,446,846
Materials & Supplies	147,822	169,350	166,722	169,350
Education, Training, & Travel	21,923	30,000	28,779	30,000
Utilities	58,850	63,000	59,539	63,000
Repairs & Maintenance	54,075	65,000	61,625	65,000
Contract Services	91,316	98,321	101,837	98,532
Internal Charges	123,022	128,192	127,528	131,226
Capital Outlay	10,450	14,000	14,784	14,000
Other Expenses	110	2,000	836	2,000
	<u>1,878,689</u>	<u>2,085,328</u>	<u>1,968,795</u>	<u>2,019,954</u>
Mosquito Control (313)				
Salaries & Benefits	250,640	276,116	278,078	299,479
Materials & Supplies	148,740	159,750	154,173	164,750
Education, Training, & Travel	1,471	4,000	2,343	4,000
Repairs & Maintenance	10,358	14,000	13,715	14,000
Contract Services	691	921	1,128	932
Internal Charges	43,355	45,060	45,060	46,347
Capital Outlay	4,042	5,250	4,562	5,250
	<u>459,297</u>	<u>505,097</u>	<u>499,059</u>	<u>534,758</u>
Total Expenditures	<u><u>\$ 2,337,986</u></u>	<u><u>\$ 2,590,425</u></u>	<u><u>\$ 2,467,854</u></u>	<u><u>\$ 2,554,712</u></u>

PARISH FUNDED AGENCIES

(Caddo Parish agencies are funded in the operating budget for Caddo Parish but are independent agencies with their own boards and administrative operations.)



FIRST JUDICIAL DISTRICT COURT

NARRATIVE

The First Judicial District Court, which covers Caddo Parish, is the Court of primary jurisdiction for the Parish. It is divided into three divisions: Civil, Criminal, and Family Law. The Civil Division, manned by three judges, handles all district level civil cases, while the Criminal Division, manned by five judges, handles all district level criminal matters. The Family Law Division, manned by three judges, handles divorce, paternity, custody, support, and all civil mental commitment matters. This Division is assisted in paternity and support cases by the Family Law Hearing Officer.

MAJOR ACCOMPLISHMENTS IN 2014

In the Court's criminal drug section, filings have continued to increase, with final adjudications resulting in a sizeable portion of fines and forfeitures coming from this drug section. These accomplishments have materialized with minimal increase in costs due to the efforts of public and non-profit agencies and staff.

To conserve costs and increase efficiency, the Court schedules multiple juries in all jury weeks. The number of juries each jury week varies from two to six. The total number of juries scheduled for 2014 was 108.

A large number of Caddo Parish citizens are exposed to the Caddo Parish Courthouse and the judicial system. Even though jury duty is a civic responsibility, efforts are made to furnish Caddo Parish citizens with nice accommodations and a professional and efficient judicial system. Many jurors actually comment after the trial that they were pleasantly surprised and appreciated the opportunity to serve.

GOALS FOR 2015

The Court earnestly desires to continue good service to the Commission and the citizens of Caddo Parish. We actually compete with surrounding courts, because much litigation can be filed in more than one parish or in either District or City Court. These filings are what generate revenue to the system and we strive to be competitive. The courtroom audio/visual Capital Outlay request, if approved, would bring us up to the level of some of the surrounding courts that have passed us by in this area in the past.

FIRST JUDICIAL DISTRICT COURT

NARRATIVE

EXPENDITURE SUMMARY—GENERAL FUND (100-120-21)

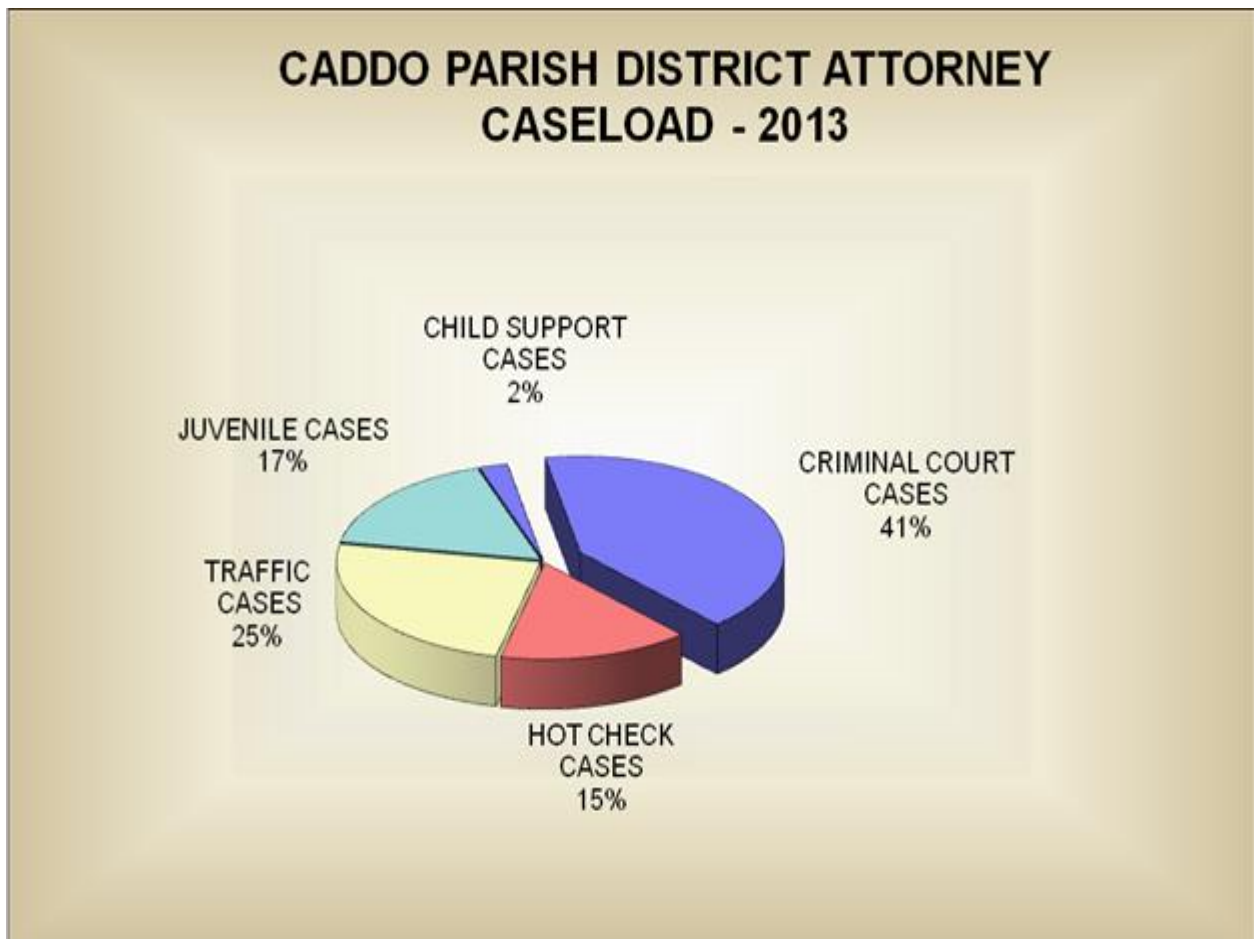
	2013	2014	2014	2015
	Actual	Budget	Estimate	Budget
Salaries & Benefits	\$ 1,577,769	\$ 1,717,496	\$ 1,747,477	\$ 1,668,634
Materials & Supplies	79,459	80,500	78,496	82,500
Utilities	19,716	20,000	19,680	20,000
Contract Services	-	3,000	-	-
Statutory Charges	(94,229)	(50,000)	(54,182)	(10,000)
Internal Charges	30,576	30,576	30,576	31,569
Capital Outlay	15,717	18,000	9,489	18,000
Other Expenses	11,600	14,600	14,600	15,500
Grant Programs	111,855	285,000	218,366	285,000
Reimbursements	(208,982)	(212,897)	(212,897)	(218,048)
Total Expenditures	\$ 1,543,481	\$ 1,906,275	\$ 1,851,605	\$ 1,893,155

CADDO PARISH DISTRICT ATTORNEY'S OFFICE

NARRATIVE

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 the 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 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 and juvenile courts of the district. The office also prosecutes cases against absent parents who are not providing financial support to their children. The office has a Hot Check Division that handles the investigation and collection of hot checks and forgery cases. The office also has a Victim's Advocate Section, a Pretrial Diversion Section, and a Sex Crimes Screening Unit.



CADDO PARISH DISTRICT ATTORNEY'S OFFICE

NARRATIVE

WORKLOAD

(Caseloads are 2013)

- Opened 7,759 new criminal cases with 8,667 defendants
- Opened 4,626 new traffic cases
- Opened 2,603 child support cases & enforced child support of \$2,515,778 on behalf of dependent children
- Opened 2,858 new hot check cases & collected \$1,049,610 for merchants
- Opened 1,312 cases in Pretrial Diversion and collected \$131,440 for victims
- Opened 3,206 juvenile court defendants

FINANCIAL

(2013)

- Revenues of \$8,250,230
 - Parish \$4,224,900;
 - DA \$2,670,330; and
 - State \$1,355,000
- Expenditures of \$8,173,703

SUMMARY

An ongoing and growing trend for this office is the rising percentage of our cases that are complex to handle and require an experienced prosecutor, secretary, and investigator. 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 very nominally 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 the Clerk of Court and the Caddo Sheriff to find ways to streamline our work and find efficiencies where we can.

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 possible while still achieving this goal.

CADDO PARISH DISTRICT ATTORNEY’S OFFICE

NARRATIVE

EXPENDITURE SUMMARY—GENERAL FUND (100-120-23)

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimate</u>	<u>2015 Budget</u>
Salaries & Benefits	\$ 19,668	\$ 21,045	\$ 21,045	\$ 22,518
Statutory Charges	4,505,760	4,685,990	4,685,990	4,507,879
Reimbursements	<u>(357,604)</u>	<u>(351,491)</u>	<u>(351,491)</u>	<u>-</u>
Total Expenditures	<u><u>\$ 4,167,824</u></u>	<u><u>\$ 4,355,544</u></u>	<u><u>\$ 4,355,544</u></u>	<u><u>\$ 4,530,397</u></u>

CADDO PARISH CORONER'S OFFICE

NARRATIVE

The Office of the Coroner provides investigations concerning the manner and cause of any deaths that are sudden, unexpected or resulted from violence or accident, or under suspicious or unusual circumstances and other deaths pursuant to LA RS 13:5713. The Coroner is legally mandated by LA R.S. 28:53 to perform psychiatric examinations of individuals within 72 hours of admission who are hospitalized under a Physician's Emergency Certificate (PEC) and/or Order of Protective Custody (OPC) in Caddo Parish. The Coroner also is mandated by the LA R.S. 13:5713(F) to examine all alleged victims of rape, carnal knowledge, sexual battery, incest, and crime against nature when such cases are under police investigation.

The support from the Caddo Parish Commission and the City of Shreveport is necessary to operate the Office of the Coroner for the year 2015. All expenses are certified by the Coroner as "necessary or unavoidable" for the operation of the office.

Workforce

The staff consists of: the Coroner, Chief Investigator, five (5) full-time Certified Death Investigators, an Administrator, and two (2) Administrative Assistants. On a contractual basis, the office also staffs: one (1) Deputy Coroner-Medical, three (3) Deputy Coroner-Psychiatry, ten (10) Certified Forensic Nurse Examiners, and two (2) Transporters- all of which perform coroner functions on an on-call basis their respective areas.

Public Services

In 2014, the Office of the Coroner performed services for the citizens and law enforcement agencies of the Parish of Caddo. Services included: investigating deaths and performing autopsies; issuing orders of protective custody and emergency certificates on those who were considered gravely disabled and/or in need of immediate medical treatment due to being a danger to themselves and/or others; and investigating and collecting evidence on all sexual assaults reported to local law enforcement agencies.

Psychiatric services steadily increase and is anticipated to continue to increase as there is a lack of long-term treatment centers that provide a range of care for a person who has persistent psychiatric distress. The number of sexual assaults has increased as well because more victims are reporting these violations and awareness is being promoted in the community. The overall workload of services that the Coroner provides is anticipated to continue to increase incrementally each year.

The following historical summary statistically categorizes and reflects the workload for the Coroner's office for the past five (5) years 2009-2013 as well as current statistics through August 2014:

CADDO PARISH CORONER'S OFFICE

NARRATIVE

Workload Statistics

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>Jan-Aug 2014</u>
Total Reported Deaths:	2746	2774	2793	2965	3033	2124
Natural Deaths	1857	1805	2013	2040	1900	1266
Accidents	135	127	118	81	111	79
Suicides	39	21	34	27	21	27
Homicides	43	38	17	23	31	20
Undetermined	9	8	11	3	13	3
Pending	-	-	-	-	-	5
Out of Parish	260	221	189	235	313	243
Not a Coroner' s Case	403	554	411	556	644	481
Sanity Investigations:	4793	5760	6263	5650	6286	4255
Forensic Investigations:	197	153	110	140	82	86
Continued Tutorship:	5	0	3	5	1	3
TOTAL INVESTIGATIONS:	7741	8687	9169	8760	9402	6468
* <i>Autopsies</i>	227	206	203	148	164	138

Expenditure Changes

The Office of the Coroner total operating and capital budget for 2015 is \$1,274,800.00. The increase in the overall operating expenses for 2015 for the Office of the Coroner will have no impact on Parish of Caddo or the City of Shreveport. The annual allocations for Parish of Caddo will remain \$155,100.00 and City of Shreveport's annual allocation will remain \$860,650.00. Although the total operating expense for the office has increased slightly, the allocation of income received from the Caddo Parish Commission and the City of Shreveport will remain the same as budgeted for the previous six (6) years. The Coroner has opted to transfer monies from the unrestricted reserve funds to absorb the increase in expenditures for the 2015 budget, so that neither municipality incurs an allocation increase.

These unrestricted funds are generated primarily from psychiatric services that are performed by our Deputy Coroner-Psychiatrist for individuals who were admitted into a medical facility within the Parish of Caddo but reside outside of the parish. These funds are not guaranteed and may vary from year to year.

CADDO PARISH CORONER'S OFFICE

NARRATIVE

The Office of the Coroner's budget has only changed slightly for 2015. The Parochial Employee Retirement System line item has been slightly reduced for 2015, due to the planned employer contribution rate change for 2015. The office does not anticipate an increase in the cost for computer software/service and maintenance as we continue to more fully make transition to store records electronically and streamline operations. The customized database system, which launched in 2011 has fully integrated the desktop version in 2014. The field input of data is still a work in progress. The completed development will allow field-to-office interface with ease of document sharing between the agencies associated with this office.

The transportation service, which has been performed in-house since December 2009, has resulted in a significant savings to both the City and Parish. The goal for transportation cost is to transition from an on-demand bill to the Parish of Caddo and the City of Shreveport to a line item service in the CPCO budget. In 2014, a transport position was added to the line item expenses and remains as a line item for 2015 in anticipation of implementation of this transition. This position is currently staffed by contract labor, with responsibility for transporting decedents on an On-Call basis.

Capital Purchases

The Office of the Coroner does not anticipate any capital expenses to be incurred in the 2015 budget year that will impact the allocations from the Parish of Caddo and the City of Shreveport.

Summary

The Office of the Coroner is very pleased to submit a budget for 2015 in the total amount of \$1,274,800.00, which for the sixth (6th) year in a row reflects no increase in the allocated support from the Parish of Caddo and City of Shreveport. Although the expenses to operate the office are expected to increase slightly in 2015, the office will utilize its unrestricted reserved funds to offset this increase.

The Office of the Coroner will access the surplus of income at the end of 2015 to determine if a continued absorption of the increase in budgetary expenditures can be afforded without an increase in the allocation received from the Parish of Caddo and the City of Shreveport. In the future, the Coroner may or may not have this viable option and an increase in entity allocations may be necessary. Those expenses reflected on the attached budget are certified by the Coroner as "necessary and/or unavoidable" for the operation of the office.

EXPENDITURE SUMMARY—GENERAL FUND (100-120-25)

	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Estimate</u>	<u>2015 Budget</u>
Statutory Charges	\$ 193,187	225,100	230,747	232,100
	<u>\$ 193,187</u>	<u>\$ 225,100</u>	<u>\$ 230,747</u>	<u>\$ 232,100</u>

CADDO PARISH REGISTRAR OF VOTERS

NARRATIVE

Caddo Commission, Parish Elected Officials, State Senators and Representatives, and Statewide Elections are on the ballot for 2015. The election calendar for 2015 will move toward the October 24th primary and November 21st Gubernatorial General election. Qualifying dates will be September 8th - 10th, 2015 at the Clerk of Court's office for candidates for Caddo Parish offices. The statewide candidates will also qualify during the same dates at the Secretary of State's office. State Senate and Representative Candidates will qualify at their parish Clerk's office.

The Registrar's office anticipates a high level of interest in the election due to the Governor's office being an open seat and other local state officials being term-limited. Generally, early voting will draw strong support at about 75% of what a Presidential election will draw. So we can expect an estimate of 6,000 early voters during the seven day period in October and again in November. Since football season will be at full tilt, candidates can expect voters scheduling early voting around home games for teams traditionally supported in our parish. Both of the statewide elections will be open primary elections.

2014 Federal and Local Elections

As of this writing, Caddo Parish has the most complex ballot for the 2014 November election. The ballot will have 108 ballot styles, in comparison with East Baton Rouge with near 100 ballot styles and St. Landry parish at about 80 styles. Digital mapping, advanced planning, updating jurisdictions are all essential and imperative to examine due to the complex nature of Caddo Parish's judicial sub-districts and the "invisible boundaries" of ward lines.

The City of Shreveport lagged in its submission of its redistricting plan to the state for approval which meant the Registrar's Office did not receive the new splits and cuts from the state until early June. All other sub-districts and wards had to be cross-checked to determine "lockouts" and also produce jurisdictional similarities. The tardiness of the Shreveport plan meant a race to produce the necessary technical data for qualifying and the data for ballot styles after qualifying ended.

The Registrar's Office did complete a thorough review of all jurisdictional lines, redistricted lines, city annexations, and comparisons with other governmental data before starting the task of entering the lines changed by the Shreveport redistricting plan. All judicial lines were reviewed as we expected judicial elections. Most of this work is still done block by block due to annexations and splits in precincts by the city.

The complex nature of the plan means that the detail of determining which voters in a "split" precinct become more intricate. It also means that mail-out ballots done by hand must be reviewed as they are packed into the envelopes. When you are expecting nearly 5,000 mail-out ballots, which rank among the highest in the state, the complexity makes it for more time-consuming task.

Voters Received New Voter Information Cards

Changes to voter records, such as a polling place change, generated the delivery of voter ID cards to hundreds of voters in the parish. Many of the voters had changed polling places or reassigned polling sites due to changes mandated by the yearly examination of "300 or less" voter precincts

CADDO PARISH REGISTRAR OF VOTERS

NARRATIVE

after each canvass. This same examination will be necessary during 2015. All of the polling place change cards were mailed before qualifying started which allowed voters to inquire with the Registrar's Office concerning the changes.

Voter Information Videos on Caddovoter.org

On our website, www.caddovoter.org, the Registrar of Voters Office produces short videos to emphasize the close of registration date, early voting times and dates, what will be on the ballot, and other Election Day information. It also has video information about registering to vote and a "how-to" on using the website. Many of the written updates are produced by the Registrar's staff, which speeds up the delivery of important items to the constituents of the Commission. In a world use to video news and updates, the caddovoter.org version of videos has proven informative and accepted by election information seekers.

Voter Registration and Education Month

While the Legislature designated one week each year for Louisiana Voter Registration and Education Week, the Caddo Registrar of Voters office utilizes the Shreve Memorial Library branches as sites for registration as we celebrate an entire month of voter registration activities. During federal election years, this effort is designated by the Legislature and will be held in August in 2015.

Caddo Parish continues to have a unique program for the voter registration of high school seniors. "High School Voters Day" is coordinated by Robert Jackson and is a voluntary effort through local high schools. It has registered as many as 1,000 high school students in past years during a one day effort in early May. *The program has also received Congressional commendation and is at no cost to Caddo taxpayers.*

Due to the incredible demand on each full-time employee on the Registrar's staff, it is essential that temporary employees are utilized. It will necessitate additional costs for temporary employees as various registration points have increased and public service during major election seasons have been extended through in-person early voting and mail-out voting. The Registrar's Office will continue the established practice of granting merit compensation to its staff members and to the Registrar in the amount of three hundred dollars per month as in previous years. Since experienced staff members are critical in such an understaffed situation, it is imperative that such a policy be maintained.

The Caddo Parish Registrar of Voters office looks forward to another year of working with the Caddo Parish Commission. The cooperation between the Registrar of Voters office and assistance of the valued staff of the Commission and the Parish Commissioners was cited as a model by The Times (Shreveport) newspaper in an editorial that appeared during Louisiana Voter Registration Week two years ago. The Registrar's office always appreciates the support of the Caddo Parish Commission, and we hope to count on their support during the coming year.

CADDO PARISH REGISTRAR OF VOTERS

NARRATIVE

EXPENDITURE SUMMARY—GENERAL FUND (100-170-71)

	2013	2014	2014	2015
	Actual	Budget	Estimate	Budget
Salaries & Benefits	\$ 415,203	\$ 527,101	\$ 461,651	\$ 561,085
Materials & Supplies	42,624	93,600	78,339	97,800
Education, Training, & Travel	15,875	23,800	16,923	23,800
Utilities	3,749	7,800	5,655	7,800
Repairs & Maintenance	1,333	3,400	4,629	4,200
Contract Services	58,940	58,700	56,308	61,600
Statutory Charges	-	1,500	986	1,500
Internal Charges	5,137	5,137	5,137	5,302
Capital Outlay	1,397	8,200	8,396	10,500
Other Expenses	15,830	14,800	16,637	18,400
Total Expenditures	\$ 560,088	\$ 744,038	\$ 654,661	\$ 791,987

LSU EXTENSION SERVICE

NARRATIVE

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,” 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 a 4-H Youth Development/Parish Chair Extension Agent, a 4-H Youth Development Extension Agent, a 4-H Extension Associate, a Parents Preparing for Success Educator, and an Agriculture and Natural Resources Agent. The office has one Administrative Coordinator to provide clerical assistance.

In addition to this staff, Caddo residents are served by an Associate Extension Agent and two Nutrition Educators working with low-income families in the Expanded Food and Nutrition Education Program (EFNEP). The Caddo EFNEP Office has one Administrative Coordinator to provide clerical assistance.

Other individuals with multi-parish responsibilities who assist in Caddo Parish include a horticulturist, a forester, a community garden coordinator, and an Area Nutrition Agent.

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 2013-14. The continued support of the Commission will help us to provide the educational services needed and expected by the citizens of Caddo Parish.

Our staff is grateful for the support given by the Caddo Parish Commission. Without it we would not have been able to make the many educational contacts we made in 2012-13. The continued support of the commission will help us to provide the educational services needed and expected by the citizens of Caddo Parish.

MAJOR ACCOMPLISHMENTS IN 2014

Agriculture and Natural Resources

- Hosted the annual Crop Production Meeting with 36 producers in attendance. These producers represented 80% of the agricultural land being farmed in Caddo Parish
- Fielded approximately 1,300 calls relating from pest and rodent control to lawn and turf problems. Horticulture, urban forestry, and small at-home gardens were also a large portion of these calls
- Assisted Caddo Parish Beef Producers with forage production, beef cattle marketing, pasture weed management, and nutrition to insure maximum profitability

LSU EXTENSION SERVICE

NARRATIVE

- Provided test site and testing for approximately 16 new private pesticide applicator recipients
- Held four Worker Protection Standard (WPS) trainings, which certified 13 Caddo Parish producers
- Hosted numerous ARK-LA-TEX Ag Council meetings to help insure a positive Jr. Livestock Show and Sale in conjunction with the State Fair of Louisiana
- Served as host and manager for the Northwest District Livestock Show
- Held three private pesticide applicator training meetings which re-certified 49 producers in Caddo Parish
- Will provide an opportunity to sell the 2014 First Bale of Cotton produced in Caddo Parish. This sale promotes agriculture in the region and offers the producers a “bonus” in that the first bale of cotton will sell for approximately 10 times its retail value
- Caddo Parish farmers participated in a cotton demonstration plot that will provide research data for future improvements to the crop
- Assisted in hosting a turf grass meeting in Bossier with topics concentrating on athletic field management
- Initiated new meeting schedule for Caddo Parish Cattle Producers

Family and Consumer Sciences

- An educator provided “Healthy Beginnings for Your Baby” classes for females who were pregnant or had a child 12 months of age or younger. Participants were required to attend 6-three hour sessions on parenting skills and budgeting/financing to receive public assistance. Caddo Parish had 43 clients to participate in the program and 12 to complete the program this year.
- 170 families consisting of 654 persons participated in the Expanded Food and Nutrition Education Programs (EFNEP), program year 2012-2013.
 - In collaboration with SPAR, the EFNEP educators conducted summer programs at 16 sites to provide a half-day nutrition program to approximately 300 students, ages 9-11 years old. Programming was conducted by 2 nutrition educators and participants showed increases in knowledge and frequency of positive diet and health behaviors. Evaluation results showed that participants reported improvements in their ability to plan meals in advance, compare prices when shopping, use a list for grocery shopping, and ultimately do not run out of food before the end of the month.

LSU EXTENSION SERVICE

NARRATIVE

- A Nutrition Agent taught four classes, impacting a total of 76 youth, on a series of 6 nutrition education lessons covering topics such as how to read Nutrition Facts Labels, MyPlate components, and healthy physical activity at Sunset Acres Elementary School.
- A Nutrition Agent conducted a weekly program in Spring 2014 for both the parents and youth class designed for families to learn together. Class topics consisted of how to read a Nutrition Facts label, how to properly measure ingredients, kitchen and food safety, budgeting, meal planning and components of MyPlate.
- Provided information to citizens who request information through phone calls on topics such as food safety, consumer shopping, food preservation, and food preparation.

4-H Club Program

- 886 youth enrolled as members in 39 clubs
- In response to needs identified by Advisory Leadership Councils in four parishes, 4-H professionals developed and presented a series of lessons entitled the “Power of YOUth.” The lessons were delivered during monthly club meetings for the 2013-2014 school year and focused on Etiquette and Manners as well as Communications and Personal Safety. A focus group evaluation method was used to assess the impact of the program and a set of guiding questions was used to facilitate discussion from youth that participated in the program. Similar themes emerged that aligned well with the program’s goal for youth to learn and apply key life and social skills for success. Members reported being more aware of safe internet habits, cyberbullying, netiquette, and the importance of their digital footprint and how to be more responsible when communicating using different types of social media. The importance of working as a team, being respectful of other’s feelings, helping others, and taking responsibility for their own actions were seen as common themes throughout the focused lesson series. The character trait of respect was seen as a vital component in using communication skills in talking with others, speaking to others, dealing with parental authority, and being aware of their own personal attitude (i.e. saying please and thank you, opening doors for someone older than them, greetings to others, and using kind words when dealing with others).
- A quantitative evaluation was also conducted with the 4-H members. Youth responded to questions on a scale of 1 (strongly disagree) to 4 (strongly agree). Three hundred seventeen (67%) of elementary and middle school 4-H members from 20 schools completed the survey. Results of the 4-H programs this year were the following:

Overall Question Average

1. I use good etiquette in public	3.49
2. I conduct myself appropriately on the internet	3.47
3. I understand what behaviors are expected at work	3.47
4. I am able to make a good impression on others	3.47
5. I can address an envelope	3.22

LSU EXTENSION SERVICE

NARRATIVE

6. I am aware of what my digital footprint

3.30

Service Learning

In the Spring of 2013, Caddo club leaders and youth were surveyed to determine the 2013-2014 service-learning focus for the up-coming school year. Military Service Projects, and Environment/Recycling Service Projects were chosen as Caddo's focus and teens voted on military state-wide at 4-H University. Eight Caddo 4-H clubs conducted a service-learning project focusing on the military, four on the environment, and three other clubs conducted service-learning in other subjects. Organizational leaders submitted a service-learning report in April 2014 about their service projects and were recognized during the end-of-the year awards program. In the fall, organizational leaders and youth learned the value and importance of service-learning during 4-H club orientations and leader trainings.

Military Service Projects

The clubs learned about the military through educational programs during 4-H club meetings, guest speakers, collections of items, making and sending cards, and packing boxes to be sent to the troops. Service projects included school-wide collections of travel-size toiletries items. Over 700 youth participated in the collections - both 4-H members and non-4-H members- and collected over 2,800 items. Clubs also participated in packing of boxes with the items to be sent overseas to the troops. Eight 4-H members packed boxes during Challenge Camp as part of their service-learning efforts while at camp. Clubs contributed these items to Operation 4-H, Red Cross, and Operation Support Our Troops. Clubs made and sent Christmas and Valentines cards to the troops overseas. Another club collected individually wrapped candies and filled 96 quart size bags with the candy sending it overseas for Easter. One club made 564 cards thanking the troops for their service. One club conducted a Veteran Day program to honor our heroes. Barksdale Air Force Bases Canine Unit conducted a demonstration at one school to kick-off a "Penny War". The monies raised were donated to the K-9 Soldier Organization. Clubs collaborated with Barksdale Air Force Canine Unit, K-9 Solider Inc, Operation 4-H, Operation Support Our Troops, Red Cross, parents, faculty, principals and VA Public Relations Department. Clubs celebrated their service at the end-of-the-year event, 2014 Caddo Spring Olympics Ice Cream Party, and were recognized during the Caddo 4-H/Leader Awards Program. During reflection through-out the service, 4-H Youth felt a sense of leadership to spearhead projects and a sense of caring for the troops. Youth learned about sacrifice and how to think and empathize with others- stating that it "felt good" to help others. They also learned about collaborating with military agencies, that even when contribute a little you can get big results, and what the military does for our country and people.

Environment/Recycling Service Projects

Clubs with an environmental focus conducted educational programs during 4-H club meetings, included guest speakers, and promoted recycling drives. Guest speakers included: Billy Hummer, who shared how bees impact our environment and plant pollination; a representative from the City of Shreveport, who discussed pollution and environment; and representatives from Shreveport Green, who attended club meetings and

LSU EXTENSION SERVICE

NARRATIVE

spoke about “A Better Shreveport”. Club members presented programs on recycling during club meetings and learned the importance of recycling and reusing. Clubs conducted drives of aluminum cans, plastic bottles, and white paper and one club even picked up litter in the community as part of the Keep America Beautiful Campaign. Clubs collaborated with Keep America Beautiful, Walter B. Jacobs Nature Center, Sacred Heart Church, City of Shreveport, Shreveport Green, Pet Education Project, a recycling company that works with Caddo Parish School Board, parents, and family members. Clubs celebrated the end-of-the year with the annual 2014 Caddo Spring Olympics Ice Cream Party, taking a field trip to Walter B. Jacobs Nature Center, and being recognized during the Caddo Awards Program. Reflections throughout the service showed that youth learned that everyone can make a difference and how to take care of their environment by learning the importance of using recycled materials to help preserve the environment.

Camping and State Opportunities

- Seven middle school club members and two high school members attended Challenge Camp that was held March 2014. The youth practiced teamwork, leadership, and problem solving during this camp.
- Forty-seven youth from Caddo Parish attended 4-H Camp at Grant Walker Educational Center in Pollock, Louisiana in July 2013. Three high school youth served as camp counselors and we had three adult volunteers. 4-H camp strives to develop a variety of life skills related to Head, Heart, Hands, and Health. One of the most important skills children learn from camp is self-sufficiency. Thirteen youth were sponsored by the Caddo Commission through appropriation funds, 4-H alumni, NW Master Gardeners, and local businesses. While at camp, four Caddo youth received the Character Education Award and seven completed their Hunter Safety Certification.
- Four youth and two teen leaders attended the Science, Engineering, and Technology Camp in August 2014 at Camp Grant Walker.
- Twenty-three youth attended the state-wide 4-H University this summer. Two were recognized for being in the top 10 in Louisiana at received blue ribbons.
- Seventeen Caddo 4-H’ers submitted 4-H portfolios for state competition and one adult portfolio was submitted for the Alumni Awards and one was a state winner. Seven youth were recognized in the blue ribbon group and two parish service-learning portfolios were in the blue ribbon group for our contribution to the military and environment.
- One youth and one volunteer leader attended the State Citizenship Camp in December 2013 at Grant Walker Educational Center.

LSU EXTENSION SERVICE

NARRATIVE

Volunteer Development

- Caddo Parish 4-H reported 1,710 hours that youth and adult volunteers contributed to its 4-H program. With the current value of volunteer time at \$22.50, the time value computed to \$38,475.00.
- The Caddo 4-H Foundation Board held its 10th Annual Strawberry Fundraiser in Spring 2014. Profits from this fundraiser helped offset the expense for Caddo Parish 4-H'ers to be involved in local and state activities.
- Ten 4-H club leaders attended the parish Volunteer Leader Training in the Fall of 2013 to discuss their roles and responsibilities as organizational club leaders as well as learn the importance and implementation of a parish wide service learning project.
- This past Summer 2014, one adult and four youth attended the Area Leader Training to further their education on positive youth development and the impact 4-H has on youth. Leaders gained valuable resources to better their 4-H clubs and programs.

Leadership

- During the 4-H Officer Training, thirty-nine 4-H members from nine schools, conducted an ice breaker/get acquainted game, review each officer duties/responsibilities, and held a mock 4-H meeting was so that youth understood their duties as officers.
- In 2014 three youth served on the State 4-H Executive Board- one as a National Conference Delegate, one as the NW Region Representative, and one as Vice-President of the State Science, Engineering, and Technology Board.
- Five Caddo youth have also been selected to serve on state boards with Louisiana 4-H in 2015. One was selected to serve on the State Executive Board as Historian/Reporter and was also chosen to serve as a National Conference Delegate representing Louisiana 4-H in Washington D.C.; Two youth were selected to serve on the State Science, Engineering, and Technology Board; one was selected to serve on the State Citizenship Board; and another was selected to serve on the State Food and Fitness Board.
- The Twin Cities Leadership Club was established last year with Caddo and Bossier Parish youth. 8-12th grade 4-H members were invited to participate in the club. The club met monthly and conducted service projects at the NW LA War Veterans Home, planted trees at the Red River Wildlife Refuge, packed weekend food back packs for children in need, and adopted a foster family for Christmas.

LSU EXTENSION SERVICE

NARRATIVE

Livestock

- There were 20 Caddo Parish 4-H Livestock exhibitors who participated in parish, regional, state, and national livestock events. Species included chickens, rabbits, horses, goats, lambs, pigs, pigmy goats, and cattle.

Healthy Living

- “Smart Bodies”, an educational program to help students learn the skills and choices for a healthy lifestyle was presented to Keithville Elementary School and Oil City Magnet School- two Caddo Parish Schools. 32 teachers and 685 students learned about the importance of good nutrition and being physically active through interactive activities. 35 volunteers provided educational programs during the Body Walk experience.
- The annual 2014 Chefs in the Kitchen Workshop was conducted during a week-long summer workshop for ten youth and presented on food safety, kitchen safety, myplate.gov, manners and etiquette, and a hands-on food preparation. Six volunteers and three teens were recruited to assist during the workshop. The focus of the workshop was to bring awareness to of the importance of consuming fruits and vegetables in the daily diet.
- A parish-wide cookery “Top Chef Challenge” was conducted with 17 youth entering 21 dishes containing beef, egg, pecans, poultry, and seafood. They worked with 11 volunteers who were judges of the contest.
- Caddo’s Chef’s Club was established as a means for 4-H members to learn about the cuisine of other countries and how to incorporate fruits and vegetables into the daily diet. Five youth participated in a monthly after-school program that was held in October 2013 until April 2014. Youth served as “chef of the evening” and prepared dishes from different countries as well as brought an unusual fruit or vegetable for everyone to taste.
- 4-H youth, volunteers, parents, and alumni participated in first Clover 5K and Fun Run in March 2013. The Caddo 4-H Foundation collaborated with Sportspectrum to handle the logistics of the race. It was a family and community event ending with AgCenter resources, information, and games provided by 4-H clubs. Through donations, awards were presented and food and drinks were served to race participants.

Nutrition and Gardening

- By request of a Biology teacher and the school health unit, a school garden was installed at Woodlawn Leadership Academy. Youth from the biology classes built the garden, planted vegetable seeds, and maintained the garden for the remainder of the year. Funding for the garden was provided by an “Eat4Health” grant. 150 youth also received 6 hours of hands-on nutrition education provided by a 4-H agent and a Nutrition agent during their Biology class. Students learned how to read food labels, the proper recommendations for

LSU EXTENSION SERVICE

NARRATIVE

each food group, the importance and function of vitamins and minerals, and the importance of a healthy body image. At the end of the year, students participated in a “No Crawfish Crawfish Boil” where they harvested vegetables from their garden, prepared, and then ate them.

- Over the past three years, middle and high school students attending the Allendale Friendship House after-school program have been maintaining a vegetable garden. The vegetables have been used to provide healthy meals for the seniors, a vegetable stand for the community, and for them to learn and prepare healthy dishes with the vegetables. The older youth planned and organized three Healthy Kids Days where they taught the younger youth about eating healthy, prepared a healthy snack, and conducted activities with the younger children.

Photography

- Fourteen youth entered twenty-two pictures into the 4-H Photo Contest. Photos categories were animals, agriculture, people and 4-H spirit.

Outdoor Skills: Shooting Sports

- This year, the Caddo 4-H program offered three disciplines for shooting sports: archery, rifle, and shotgun. The purpose of the program was to teach marksmanship, the safe and responsible use of firearms, the principles of hunting and archery, and much more. The activities of the program and the support of caring adult leaders provided young people with opportunities to develop life skills, self-worth, and conservation ethics. This year, seven new volunteers were trained to become certified instructors and of the ninety-three youth that participated in the Caddo 4-H program, sixty-six participated in the regional shoot.

GOALS FOR 2015

- For the Caddo Parish Extension Office to continue to serve the residents of Caddo Parish as one of the premiere educational organizations for continuing education in Caddo Parish.
- To help the people of Caddo Parish improve their lives through an educational process which uses research-based knowledge focused on needs and issues.
- To continue providing information to local farmers and homeowners on crops, animals, gardens, wildlife, and environmental regulations.
- To continue assisting clientele and at-risk families with information on health and nutrition, food safety and preservation, parenting skills and management of resources.

LSU EXTENSION SERVICE

NARRATIVE

- For 4-H youth to be actively engaged in learning and given the opportunity for the development of good character and life skills through educational programs in the club program.
- For 4-H adults and youth gain knowledge and skills associated with personal, organization, and community leadership.
- To continue providing quality programming for 4-H youth in Caddo Parish to develop life skills, leadership, and citizenship and to build positive self-esteem.
- To continue upgrading the teaching tools and equipment of the Caddo Extension Office to assist agents in meeting the educational needs of families in Caddo Parish.

EXPENDITURE SUMMARY—GENERAL FUND (100-611)

	2013	2014	2014	2015
	Actual	Budget	Estimate	Budget
Salaries & Benefits	\$ 60,000	\$ 60,000	\$ 60,000	\$ 63,000
Materials & Supplies	5,995	8,100	6,835	8,100
Education	-	500	415	500
Repairs & Maintenance	1,960	2,000	1,852	2,000
Capital Outlay	290	500	461	500
Total Expenditures	\$ 68,245	\$ 71,100	\$ 69,563	\$ 74,100

CADDO PARISH JUVENILE COURT

NARRATIVE

The Juvenile Court for Caddo Parish (JCCP) 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 matters, 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, JCCP has to balance its decisions with the concern for public safety. Additionally, the Court has domestic violence jurisdiction if there is a child involved and has jurisdiction for child support and adoptions. JCCP has four specialty courts and provides oversight for the management of these programs- Juvenile Drug Court, Family Preservation Court, Mental Health Court, and Truancy Court.

MAJOR ACCOMPLISHMENTS IN 2014

Caddo Juvenile Court and Caddo Juvenile Services are a recipient of the Juvenile Drug Court Enhancement Grant from the US Department of Justice, Office of Juvenile Justice and Delinquency Prevention. This federal grant provides funding of \$220,000 for a three year period in corroboration with Goodwill Industries of North Louisiana. Juvenile Drug Court services will be enhanced by adding the critical components of training and job readiness, job retention, career exploration and life skills for all its participants by aiding those juveniles who are not in school to obtain the equivalent of a high school diploma, and providing job placement and job coaching and counseling for those juveniles for whom entering the work force is an appropriate option.

- The Louisiana Supreme Court Drug Court Program has continued 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, and comprehensive “wrap around” education services, parenting skills training, anger management, domestic violence victim counseling, and mental health assessment. The Louisiana Supreme Court has encouraged other courts throughout Louisiana to visit and observe the Family Preservation Court’s team staffing and court hearings. Several courts in other jurisdictions have visited the Court’s program and may establish a similar court based on the Family Preservation Court’s model.
- Aggressively continued to reduce the juvenile population in the detention center by working closely with Caddo Parish Juvenile Services and the Louisiana Office of Juvenile Justice through utilization of the Juvenile Detention Alternative Initiative (JDAI) national model. The average daily population has been reduced by 25 juveniles with a continued emphasis on public safety.
- In a collaborative effort with the Caddo Parish School Board, Caddo Juvenile Services, the Caddo Parish District Attorney’s Office, Volunteers for Youth Justice, Rutherford House Truancy Center, City of Shreveport, and Caddo Parish Commission, JCCP has been able to successfully solicit funding for the Truancy Court. This program has had a genuine impact in reducing the truancy rate in the Caddo Parish public school system.

CADDO PARISH JUVENILE COURT

NARRATIVE

- The Court continued to contract 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 has attributed to a high child support collection rate and is the only program of its kind in Louisiana as well as one of the few programs of its kind nationally.
- The new managed care system known as Louisiana Behavioral Health Partnership (LBHP) has been implemented for over a year and services to 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) are thoroughly being utilized. The Court worked closely with these departments to help ensure that the State’s mandated managed care system provides the necessary services to youth and families involved in the juvenile justice system.
- Family Preservation Court program continues to be a successful program that has had an impact on parents with substance abuse issues. The JCCP has entered into a partnership with the First Judicial District Court to share counseling sessions with that court’s adult drug court program.
- Provided a location and supervision for adult community service workers from Shreveport City Court. This program has help reduce the cost of litter abatement on the Court’s grounds and the workers have improved the appearance on the adjoining roads and streets.

GOALS FOR 2015

- Commence the implementation of the Federal Drug Court Enhancement Program with Goodwill Industries to assist participants in the Juvenile Drug Court to earn their equivalent high school diploma and provide counseling and coaching for entry into the work force. This enhancement program will be known as “Good Steps”
- Continue the collaborative effort with Caddo Parish Commission, the District Attorney’s Office, City of Shreveport, and the Caddo Parish School Board to reduce truancy
- Provide training and close assistance with the Shreveport Police Department and Caddo Sheriff’s Office in handling domestic violence situations, and continue to provide domestic violence prevention training at the Shreveport Police Regional Training Academy
- Continue to request Supreme Court funding for the Family Preservation Court program and maintain a partnership with the First Judicial District Court’s Adult Drug Court program

CADDO PARISH JUVENILE COURT

NARRATIVE

- Continue to utilize the Juvenile Detention Alternative Initiative (JDAI) to maintain an appropriate detention population
- Continue the funding and partnership with Goodwill Industries for the Good Support program to assist in securing employment for unemployed court-ordered child support payers, and to offer assistance to other jurisdictions to establish a similar program
- To aggressively participate in the State’s Coordinated System of Care (CSoC) which is a program for at-risk youth with significant behavioral health issues and co-occurring disorders. The CSoC is an evidence-based approach that is part of a national movement to develop family driven and youth-guided care, keep children at home, in school, and out of the child welfare and juvenile justice system. An important CSoC goal that is strongly endorsed by JCCP is the reduction of costly, highly restrictive out of home placements through the creation and maintenance of coordinated and effective community based services
- Assist Caddo Parish Juvenile Services in the expansion and reorganization of the community service program for youth who have been court ordered to complete community service as part of their sentence

EXPENDITURE SUMMARY—JUVENILE JUSTICE FUND (260-121)

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Salaries & Benefits	\$ 707,126	\$ 744,770	\$ 720,393	\$ 789,469
Materials & Supplies	39,881	41,000	38,238	41,000
Education, Training, & Travel	3,838	7,500	4,902	7,500
Utilities	50	-	-	-
Contract Services	51,345	53,000	51,190	95,000
Internal Charges	14,445	14,445	14,445	14,914
Other Charges	3,105	2,000	1,315	2,000
Reimbursements	(215,000)	(250,000)	(250,000)	(300,000)
Total Expenditures	\$ 604,790	\$ 612,715	\$ 580,483	\$ 649,883

BIOMEDICAL RESEARCH FOUNDATION OF NORTHWEST LOUISIANA

NARRATIVE

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

Since 1986, the BRF has leveraged over \$308 million in funding with only 13 percent coming from Caddo Parish tax dollars – a 7:1 return on local public investment.

Mission

The Foundation's mission is to pioneer a knowledge-based regional economy by cultivating and attracting life science enterprises and related technologies, by promoting and developing:

- Private and public support and collaboration for a knowledge-based economic development strategy;
- InterTech Science Park as a suitable physical environment for life science enterprises and related technologies;
- Capacities and accomplishments, in collaboration with and in support of LSU Health Shreveport;
- Human resources and the regional knowledge base via K-12, higher education and technical/professional training programs; and
- Support and resources for technology and business innovation, with people, research, facilities, and funding.

Initiatives

In 2013-14, the Foundation expanded significantly its range of economic development initiatives to serve North Louisiana. In fulfilling its mission, the Foundation now offers the region the following programs:

- Established in 2013, the *Center for Molecular Imaging and Therapy*, (formerly the PET Imaging Center) provides PET/CT imaging capabilities to: diagnose and treat disease in patients, produce and distribute radiopharmaceuticals, conduct cutting-edge clinical trials, and provide research opportunities and scientific expertise to LSU Health Shreveport and other institutions and scientists.
- Advances *LSU Health Shreveport* research by operating The Virginia K. Shehee Biomedical Research Institute, a 160,000 square foot, \$37 million research facility with 56

BIOMEDICAL RESEARCH FOUNDATION OF NORTHWEST LOUISIANA

NARRATIVE

laboratories where 200 investigators and technicians from LSU Health Shreveport conduct basic research; and 2) providing nearly \$20 million since 1994 to support LSU Health Shreveport scientists, programs, and facilities.

- Advances the *InterTech Science Park* in Shreveport, an 800-acre urban brownfields, smart growth initiative located in the aging industrial core of Shreveport. Twenty-five companies and institutions now reside in the InterTech's 12 facilities, employing over 394 individuals with an annual payroll of approximately \$21 million. The average salary of employees at InterTech companies is \$53,328. The resident companies represent pharmaceutical, digital and entertainment media, drug discovery, venture capital support, and environmental industries.
- Manages, since October 1, 2013, the former LSU Health Shreveport and E.A. Conway public hospitals under the nonprofit BRF umbrella as *University Health System*, thereby retaining over \$800 million in regional economic impact and over 3,200 jobs.
- Launched in 2014, the *Entrepreneurial Acceleration Program* is a suite of services and initiatives to grow the regional innovation ecosystem.
- Established in 2014, the *Digital Media Institute at InterTech (DMII)* is a center for training in animation, visual effects and interactive content, gaming, web and mobile programming, 3D printing, and industrial design to meet increasing workforce demand regionally and nationally for talent and expertise.
- Formed in 2014, the *New Louisiana Angel Fund 1* with investors who provide access to capital to grow startup companies.
- Champions science education and technology-based workforce development through ten (10) *EdVentures* programs serving 4,000 students in Caddo, Bossier and DeSoto parishes each year.

BRF Institutional Data

- Directly employs 53 full-time and part-time workers in Shreveport, with a total staff of 60
- Manages \$20 million operating Budget
- Manages \$92 million in assets
- Manages 12 facilities in Shreveport with over 344,000 square footage and 93 percent occupied

BIOMEDICAL RESEARCH FOUNDATION OF NORTHWEST LOUISIANA

NARRATIVE

- We estimate that expenses funded by the tax millage will represent 18 percent of our total operating expense for 2014

MAJOR ACCOMPLISHMENTS IN 2014

Center for Molecular Imaging and Therapy

- Formerly PET Imaging Center and Southern Isotopes
- The Center for Molecular Imaging and Therapy (CMIT) continues to expand the molecular imaging research program with two divisions:
 - The *Radiopharmaceutical Division* has been restructured and optimized to allow expanded access to novel and exotic radiopharmaceuticals.
 - The *Imaging Sciences Division* is focused on participating in cutting-edge clinical trials.
- Over the past year, CMIT has had 9 new hires so that the division now employs 23 workers, with salaries between \$25,000 and \$125,000. When fully staffed, CMIT projects 50 employees.
- Clinical Trials: CMIT is conducting multiple sponsored clinical trials for diseases such as Alzheimer's disease, Parkinson's disease, breast cancer, and prostate cancer bringing more than \$2.5 million to the community. This is in addition to two Investigator sponsored trials begun in 2014. Additionally, CMIT is providing radiopharmaceutical and imaging support for clinical trials performed at LSU Health Shreveport and other centers throughout the nation. Clinical Trial sponsors include the American College of Radiology Imaging Network (ACRIN), Avid Pharmaceuticals, Bayer Healthcare, Eli Lilly, GE Healthcare, and Navidia Biopharmaceuticals.
- CMIT has continued to expand radiopharmaceutical availability to the region by tripling production capabilities and adding additional radiopharmaceuticals to the inventory for research studies. Two new laboratories, one for radiochemistry and one for biological assessments, have been completed and a nuclear pharmacy at the Baton Rouge facility is currently being constructed. Additionally, the Baton Rouge cyclotron underwent a significant upgrade to increase reliability and capacity.
- The BRF received State legislative approval of a capital outlay request of \$4.8 million for a new cyclotron to produce radioisotopes for PET imaging. The request is now waiting on approval for a line of credit from the Louisiana Bond Commission.

BIOMEDICAL RESEARCH FOUNDATION OF NORTHWEST LOUISIANA

NARRATIVE

Louisiana State University Health Sciences Shreveport (LSUHS)

- Provided a total of \$654,495 in intramural grants that support basic research by faculty at LSUHS. These funds are used to bridge funding gaps, to stimulate exploratory research, provide critical seed packages to recruit new faculty, and to support the Core Research Laboratory
- Provided 1,287 PET scans to patients from LSUHS/University Health Hospitals from 8/1/2013 to 7/31/2014 to assist its LSUHS physicians in diagnosing disease and prescribing appropriate treatment. Provided radio-chemicals, assisted with analyzing scan data, and provided technical assistance to LSUHS faculty for research on disease such as Alzheimer's, Parkinson's, and head and neck cancer
- Supported the LSUHS small animal imaging facility with technical expertise, equipment upgrades and PET research radiopharmaceuticals
- Provided staff and consultant support for the privatization of the LSU Hospitals in Shreveport and Monroe
- Total assistance to LSUHS in 2013 was \$881,486

University Health System

- Since October 1, 2013, University Health System has achieved notable achievements in the overall patient experience, including:
 - Estimated improvements by way of operating efficiencies and increased revenues so far are valued at nearly \$70 million
 - Increased access to health care for the low income and needy population
 - Expanded the free-care criteria from 200% Federal Poverty Level prior to 10/1/13, where patients with an income level between 200% and 300% of the FPL will receive a charity discount of 50% - 75% on their bill
 - Upgrading electronic document systems and management analysis tools
 - Recreated a credible financial reporting system
- Since October 1, 2013, University Health Shreveport has:
 - Increased operating room start time by 27%
 - Decreased MRI appointment time from more than 60 days to 1 - 2 days

BIOMEDICAL RESEARCH FOUNDATION OF NORTHWEST LOUISIANA

NARRATIVE

- Decreased CT appointment time from 14 days to 2 days
- Decreased Radiation Therapy scheduling from 9 months to less than 10 days
- Reduced clinic appointment backlog from more than 12,000 to less than 1,200 patients
- Endoscopy cases nearly doubled from 12 to 22 per day
- Reduced patient complaints by 42% through reduced wait times and new scheduling practices
- Expanding services to include a stroke program, a critical care step-down unit, and a pre-admission testing clinic for surgical procedures
- Implemented patient-focused initiatives such as a nurse hotline and a refill line so that patients can get prescriptions more easily
- Implemented facility updates to provide comfort and improve the University Health patient experience, in areas such as: main hospital lobby, hospital cafeteria, and Women's and postpartum areas with private rooms and bath/shower amenities; Infrastructure improvements include HVAC systems and boiler upgrades and laboratory renovations
- Established new working relationships with other community based organizations who share the same mission of serving the poor and needy (i.e. David Raines, Council on Alcoholism & Drug Abuse (CADA))
- Milestones at University Health Conway in Monroe, LA include:
 - Adding specialty services such as orthopedic surgery, cardiology, and urology.
 - Increased surgical cases by more than 63% over this time last year
 - Established a walk-in clinic to help reduce the number of patients seeking treatment for non-emergencies at the ER
 - Expanded women's health services floor
 - Reinstated gastroenterology services
 - Invested in pioneer medical technology with Optima CL323i, an all-digital cardiovascular and interventional imaging system that allows advanced treatment of coronary and vascular conditions. This state-of-the-art catheterization lab will open in December

BIOMEDICAL RESEARCH FOUNDATION OF NORTHWEST LOUISIANA

NARRATIVE

InterTech Science Park

- Provided support services for 25 InterTech Science Park tenants, who employ 394 individuals with a total annual payroll of over \$21 million as of 12/31/2013. The average salary for these employees is over \$53,328, compared to the average per capita income of \$23,999 for Shreveport. In addition, InterTech Science Park has four Associate Tenants: these are very early start-up companies that receive technical assistance while seeking funding.
- Brownfields Environmental Remediation of the InterTech Area:
 - Received a Certificate of Completion from the Louisiana Department of Environmental Quality for the former Barret Property, 1431 Dalzell Street. This was the BRF's fifth EPA Brownfields Cleanup Grant for \$200,000 to conduct environmental remediation in the InterTech area
 - Awarded a \$151,000 sub-grant from City of Shreveport EPA Revolving Loan Fund for the site investigation/remediation 2005 Greenwood Road
 - Awarded a \$40,000 grant from EPA Targeted Brownfields Assessment for Phase II ESA at 1860 Kings Highway
 - Acquired the following properties in the InterTech Science Park: 1820 Kings, 1860 Kings, and 1700 Kings Highway Partnership (8.5 acre site adjacent to 1868 Kings)
- Moonbot Studios continues to receive national and international acclaim for its creative and technically sophisticated work. Moonbot created a short film and mobile game for Chipotle Mexican Grill called "The Scarecrow." The project has received over 70 prestigious awards, including two Daytime Emmy awards, fourteen awards at the Cannes Lions (including two prestigious Grand Prix awards), and five Webby awards. The film has been viewed over 13 million times on YouTube. Other projects include the following:
 - Collaborating with Dolby Digital on a short film called "Silent," which takes their character Mr. Morris Lessmore on an adventure through cinema history with his new friend "the Kid."
 - Release of two new ways to experience their story, *The Numberlys*, including a short film and picture book. The short film won top prizes on the festival circuit including Best Animated Short Film at the Cleveland International Film Festival, where it qualified for Academy Award consideration. The picture book has appeared on both the Barnes & Noble and Publishers Weekly bestseller lists.
 - Announcing a new book publishing imprint with Simon & Schuster's Atheneum Books for Young Readers, called Moonbot Books. The imprint will encompass picture books, chapter books and young adult literature in the future. Since

BIOMEDICAL RESEARCH FOUNDATION OF NORTHWEST LOUISIANA

NARRATIVE

establishing the imprint, Moonbot has published *The Mischievians* and *The Numberlys*, both picture books created by William Joyce and Moonbot artists.

- Acquiring the film rights to two young adult book series: *The Extincts* by Veronica Cossanteli and *Olivia Kidney* by Ellen Potter. These projects are slated to become the first animated feature films created entirely in the state of Louisiana.
- In 2014, Red River Pharma, a Nestlé Health Science – PamLab Inc. entity, underwent a routine inspection by the FDA, with no 483 concerns issued. Plans are to add additional lab space in the InterTech One facility in the early fall of 2014. Red River Pharma develops, manufactures, packages and distributes medical foods in support of the Nestlé Health Science's Brain Health and Metabolic health platforms.
- Blade Studios continues to produce works by top national and local recording artists in its studio in InterTech 1, including recording Kenny Wayne Shepherd's *Goin' Home* album with assistance from Joe Walsh, Ringo Starr and others, and Brian Blade & the Fellowship Band's *Landmarks*, which debuted at #2 on the Billboard Top Jazz Album Chart and #22 on the Billboard Top New Artist Chart.
- InterTech Science Park tenants continue to benefit from a variety of state entertainment industry and economic development programs, including workforce training grants, Louisiana FastStart and the Louisiana Sound Recording Tax Credit. In addition to the BRF's assistance in preparing the space for occupancy, private investment has enabled the startup of the digital media companies.

Entrepreneurial Acceleration Program (EAP)

- Secured \$500,000 from the Caddo Parish Commission and \$250,000 from the City of Shreveport to support EAP operations.
- Appointed EAP Executive Director, David R. Smith. Mr. Smith has proven leadership in managing multi-million dollar government/ industry/academia collaborations and consortia, and has led all aspects of business development including the development of strategic business direction, pricing, product channel development, and marketing.
- Received inquiries or requests for funding from 22 startup companies or concepts as of August 30, 2014. These requests will be evaluated by EAP Staff, angel investors and EAP consultants for viability and market potential. These projects are from IT/Social Media, Environmental, Medical or Health-related, and various other industries. The EAP website and application forms are being finalized to begin the deal process, with an anticipated launch of October, 2014.

BIOMEDICAL RESEARCH FOUNDATION OF NORTHWEST LOUISIANA

NARRATIVE

Digital Media Institute at InterTech (DMII)

- The Digital Media Program at LSU Shreveport transitioned from LSUS to BRF in 2014 to provide more opportunities for growth in the same facility as InterTech companies Moonbot Studios, Blade Studios, and CRM Studios – employers who may benefit from the individuals who graduate from DMII
- DMII classroom and studio constructed at InterTech 1 with a build out of \$650,000, and IT infrastructure procured and installed
- Caddo Parish Commission grant was transitioned from LSUS to the BRF
- Granted a Proprietary School license from the Louisiana Board of Regents

New Louisiana Angel Fund I (NLAF I)

- Established the New Louisiana Angel Fund 1 (NLAF). The first angel fund in North Louisiana, NLAF has been organized as a Louisiana limited liability company, and managed by the Managing Member, LLC, which is a wholly owned subsidiary of BRF. NLAF will fund early-stage, high growth Louisiana-based companies.
- Raised \$1.5 million from community investors for NLAF. NLAF Membership currently includes 26 area investors who have committed to investing in units of \$25,000 toward a maximum of \$2,450,000 or 98 units.
- Submitted a pending application to the Louisiana Economic Development Corporation (LEDC) State Small Business Credit Initiative (SSBCI) for a State match of \$950,000 to the NLAF current raise of \$1.5 million to achieve \$2.45 million goal.
- Appointed NLAF Fund Manager, Ronald Ondechek, Jr., in August 2014. Since 2006, Ron has worked with private equity and investment firms managing investments in individual, privately-held companies and utilizing funds provided by others to make investments. His experience includes managing private equity backed companies in high growth technology, manufacturing and service industries ranging from Seed to Mezzanine stages of development, managing the full cycle of funds, and presiding over transactions and third party deals with debt, equity, and government financing.

Science and Technology Education- EdVentures

- To expand the capacity and quality of the regional workforce, the Foundation raises funds through grants and private contributions for STEM (science, technology, engineering and math) programs. Since 1997, the BRF has been instrumental in raising or providing over

BIOMEDICAL RESEARCH FOUNDATION OF NORTHWEST LOUISIANA

NARRATIVE

\$2.5 million to benefit students in Caddo Parish Schools, with ten programs serving nearly 4,000 students per year.

- In 2013-2014, the Biomedical Research Foundation, Caddo Parish Public Schools, and the Cyber Innovation Center (CIC) partnered to implement a project-driven teacher professional development program that combines the STEM (science, technology, engineering and math) disciplines with the arts and humanities. This program launched in October 2013, with intensive workshops for 72 middle and high school teachers and students. The program is called CaddoSTEAM (STEM + arts) and includes six workshop days during the school year primarily for high school teachers. In addition, Caddo Parish middle and high school teachers participated in the Education Discovery Forum coordinated by CIC with one week of workshops this past summer. Contributors to the program included the Community Foundation of North Louisiana, the Grayson Foundation, the Poindexter Foundation, and community donors to the Biomedical Research Foundation's education programs.

BRF EdVentures Programs:

Year Start	Program	What	Type	Participants/Yr
1997	SMART (Science and Medicine Academic Research Training)	For Caddo/Bossier H.S. seniors - very selective and highly competitive year-long internship in LSUHS laboratory	K-12, Grade 12	13 Students
2002	Math, Science & Technology (MST)	Hands-on, project-based learning in all subjects	K-12, Grades 4 - 12	3,500 Students
2002	Environmental & Spatial Technologies (EAST)	Technology/computer laboratory where students design and implement community projects and learn through problem-solving techniques.	K-12, Grades 9-12	320 Students
2005	For Recognition and Inspiration of Science and Technology (FIRST) Robotics Program	Learn by designing & building robots from a kit and participating in FIRST competitions.	K-12, Grades 9-12	45 Students
2006	Biotechnology Magnet Academy	Four-year program with intensive science and math curriculum	K-12, Grades 9-12	100 Students
2009	BioStart Internship Program	For Biotech Academy seniors: semester-long internship in LSUHS laboratory	K-12, Grade 12	12-16 Students
2010	BioStart Boot Camp	BioStart students (seniors)	Grade 12	12-16 Students
2011	Biotechnology Magnet Academy College Navigator	Biotech Magnet Students	Grades 9 - 12	100 Students
2012	Extended Research Experiences	LSUHS Laboratory summer extension of SMART/BioStart	Recent H.S. graduates	3-4 Students
2013	CaddoSTEAM	Teachers Project Based Instruction incorporating Arts & STI	Caddo K8-12 Teachers	72 Teachers 36 Students

BIOMEDICAL RESEARCH FOUNDATION OF NORTHWEST LOUISIANA

NARRATIVE

GOALS FOR 2014

Center for Molecular Imaging and Therapy (CMIT)

- Design and build new multi-purpose facility to house expanded CMIT operations
- Acquire and install a new cyclotron in the new multi-purpose facility
- Promote radiopharmaceutical distribution and radiochemistry research capabilities regionally and nationally
- Expand use of the PET Imaging Center for both clinical and medical research applications
- Assist LSUHS in advancing drug development using PET imaging technology, thereby increasing their research portfolio through collaboration with pharmaceutical companies
- Relocate and expand PET facilities in Baton Rouge

Louisiana State University Health Sciences Shreveport (LSUHS)

- Collaborate with LSUHS and LSU Health Sciences Foundation to explore possibilities which might best meet healthcare education, research and patient care missions of LSUHS
- Increase partnership opportunities with LSUHS faculty and administration to advance innovative research and clinical technology
- Continue to assist LSUHS in enhancing and maintaining the core research laboratory
- Provide radiochemicals and personnel expertise to support clinical PET scanning for LSUHS physicians and for research using the small animal imaging laboratory
- Continue to work with LSUHS research faculty to develop technology transfer mechanisms and capacity for their innovations

University Health System

To fulfill the public purpose of the Cooperative Endeavor Agreement with the State of Louisiana and LSU Board of Supervisors by:

- Assuring access to Safety Net Services to all citizens of the State, including its Medically Indigent, high risk Medicaid and State inmate populations
- Focusing on and supporting the academic medical center by working in collaboration and in a manner consistent with a sustainable business model

BIOMEDICAL RESEARCH FOUNDATION OF NORTHWEST LOUISIANA

NARRATIVE

InterTech Science Park

- Advance InterTech's Master Plan through the recruitment of technology-based businesses and working with existing Science Park tenants through the Foundation's incubator services
- Continue the acquisition and construction of facilities to meet the demands of the regional knowledge-based industries
- Continue demolition and clearance of blighted buildings on properties acquired by the Foundation
- Work with the City of Shreveport to complete the Kings Highway Corridor Plan and to upgrade the sewer system and storm drainage in the InterTech area

Entrepreneurial Acceleration Program (EAP)

- Work with regional higher education institutions to increase technology transfer and large scale multi-institutional research
- Establish internships with regional business schools to develop business plans and evaluate ideas

Digital Media Institute at InterTech (DMII)

- Begin classes fall 2014, with sections in September and December
- Begin application to the Council on Occupational Education, a national accreditation body. This is the next step toward achieving eligibility as a Federal Title IV AID program, which will then make DMII students eligible to apply for federal financial aid
- Develop commercial partnerships with a FlexLab that will allow direct job creation at DMII
- Develop major partnerships with 4-year institutions
- Diversify DMII offerings with Interactive Software Development program

New Louisiana Angel Fund I (NLAF I)

- Launch angel investor meetings in October 2014
- Achieve \$2.45 million goal for the New Louisiana Angel Fund 1 (NLAF)

**BIOMEDICAL RESEARCH FOUNDATION
OF NORTHWEST LOUISIANA**

NARRATIVE

Science and Technology Education- EdVentures

- Maintain and expand partnerships and programs for science and technology K-12 and higher education programs

EXPENDITURE SUMMARY—BIOMEDICAL FUND (280-319)

	2013 Actual	2014 Budget	2014 Estimate	2015 Budget
Salaries & Benefits	\$ 82,612	\$ 84,790	\$ 85,210	\$ 87,130
Contract Services	2,602,343	2,802,478	2,802,416	3,202,517
Statutory Charges	240	750	422	750
Internal Charges	12,924	13,692	13,692	13,584
Other Expenses	5,324	7,000	5,590	7,000
Total Expenditures	\$ 2,703,443	\$ 2,908,710	\$ 2,907,330	\$ 3,310,981

SHREVE MEMORIAL LIBRARY

NARRATIVE

Shreve Memorial Library is a service institution which seeks to inform, educate, entertain, and culturally enrich the lives of all people- from early childhood to senior citizens- through the use of books and other materials, technological innovations, facilities, and professional services.

MAJOR ACCOMPLISHMENTS IN 2014

- Library branches will be open 50,120 hours to the public, with approximately 1,350,000 visitors/patrons
- Nominated for the prestigious National Medal for Museum and Library Service Award
- Purchased over \$1,250,290 in library books and materials to help keep the collection current, to respond to requests, and to increase number of books and materials in the new, larger facilities
- Circulated approximately 1,041,610 library books and materials throughout Shreveport, Caddo Parish, and to neighboring reciprocal borrowing libraries
- Total holdings for Shreve Memorial Library are approximately 1,058,419 books and library materials
- Began “Zinio”, an online periodical service that provides full length current magazines that may be viewed on PC and mobile devices through the use of a patron’s library card
- *Hoopla* will begin prior to December. This online streaming product allows patrons to borrow free videos, music albums, and audiobooks with the use of a library card
- Averaged 7,061 monthly checkouts from “*OverDrive*” as of August 31, 2014
- Participated in the State Library of Louisiana Summer Reading Program for eight weeks of programming with a total of 21,325 children, grades Pre K - 12, in attendance for that period
- With author’s permission, produced an adaptation of Mac Barnett’s book “*OH NO! OR HOW MY SCIENCE PROJECT DESTROYED THE WORLD*” for Artbreak 2014. The play was written by professional playwright Erick Champney and performed by high school students for over 6,000 second graders from Caddo and Bossier Parishes
- Implemented 551 Children’s programs and 190 Young Adult programs (with 2789 attendees) during the Summer Reading Program
- The Red River Revel Festival partnership set up a tent called Library Land to promote reading and library usage. The interactive tour in 2013 had 9,473 children, teens, and adults to visit Library Land. We are expecting higher attendance in October 2014

SHREVE MEMORIAL LIBRARY

NARRATIVE

- Continued Library staff visits to schools, childcare centers, and Head Start centers and offered tours for Caddo public and private school classes
- Implemented 382 Young Adult programs at all full-time branches for 5247 teens (January-August 2014)
- Hosted renowned author Adam Gidwitz for 150 students and parents at Artbreak
- E-publishing Artbreak creative writing publication of K-12 authors will host ebook via OverDrive
- Hosted YALSA Institute for staff of SML as well as other parishes around the State at Hamilton/South Caddo Branch Library; it was attended by 30 SML staff and 33 staff from surrounding parish libraries
- Circulation of Young Adult materials has increased approximately 7% over last year (147,930 Jan-Aug)
- Booked 7,082 meeting rooms for approximately 49,987 patrons
- Computer usage for patrons totaled approximately 695,000 sessions
- Provided more than 410 free Technology training classes to a total of 1,792 library patron attendees as of 9/23/14
- Implemented 543 Adult programs with a total of 9,446 in attendance
- Provided 69 staff training sessions to 821 attendees, between 9/26/2013 and 12/31/2013, with an estimated 1,700 hours of training. Provided 287 staff training sessions to 1,192 attendees, between 1/1/2014 and 9/30/2014, with an estimated 2000 hours of training. It is estimated we will provide 64 or more training sessions to 499 plus attendees, between 10/1/2014 and 12/31/2014, with an estimated 800 plus hours of training
- Patrons placed more than 10,186 electronic loan requests for library materials as of 09/24/14
- Installed 129 new replacement computers for staff and public, and added 2 laptops
- Offered three semesters of GED classes at Atkins Branch, Cedar Grove-Line Ave Branch, Mooretown Branch, and Atkins Branch
- Developed and began implementation of revised curriculum expectations and teaching environment for the new HiSet 2014 Test

SHREVE MEMORIAL LIBRARY

NARRATIVE

- Hosted “One Book, One Parish” Campaign with Ark-La-Tex Author Faire
- Crafted and expanded Adult ESL (English as a Second Language) Conversation class at Broadmoor and Hamilton/South Caddo branches
- Completed “Geek the Library” (October 2013-September 2014), a community-based awareness campaign for libraries and related events and programs
- Hired and began training the three new Adult Education Specialists to expand GED/HiSet class offerings to Hollywood/Union Ave. Branch, North Caddo Branch and four CPE branches
- Began construction/renovation of new administrative/technical/bookmobile services facility
- Highlights of the eBranch in 2014:
 - Received 2,237,624 website “hits” and 221,380 “unique visitors” in 2014
 - Gained 431 followers on Twitter
 - Added 1,000 new “likes” to the Facebook page in the first 9 months of 2014
 - Purchased new Bookmobile
 - Launched new website, which includes Event Calendars for 21 facilities and 41 sub-facilities
 - Enrolled over 500 people in the Community Connections portion of the new website in only 90 days

GOALS FOR 2015

- Hire a new Library Director
- Purchase over \$1,310,000 in library books and materials to help keep the collection current, to respond to requests and to increase number of books and materials in the new, larger facilities
- Continue to expand free Technology training classes to public
- Continue to upgrade public access computers as needed
- Circulate more than 1,301,000 library books and materials throughout Shreveport, Caddo Parish, and to neighboring reciprocal borrowing libraries

SHREVE MEMORIAL LIBRARY

NARRATIVE

- For The Youth Services to continue offering the Summer Reading Program for children in grades Pre K-12
- Continue working with the Red River Revel to promote reading and library usage for children, teens, and adults
- Increase author visits and large scale Young Adult programs
- Continue to work towards a mobile Maker Space for Young Adults
- Increase the number of Young Adult programs at the branches
- Increase patron computer usage
- Begin planning for another set of Long Range Plans
- Complete renovation of new administrative/technical/bookmobile services facility
- Move administration, interlibrary loans, cataloging, acquisitions, technical services, and maintenance staff to the new facility
- Continue development of a Literacy Forum (Fall 2014) for area agencies to discuss GED/HiSet 2014
- Host “One Book, One Parish” Campaign with Ark-La-Tex Author Faire
- Increase eBranch site traffic by an additional 5%
- Expect an increase in *Overdrive*, *Zinio*, and *Hoopla* checkouts

SHREVE MEMORIAL LIBRARY

NARRATIVE

EXPENDITURE SUMMARY—SHREVE MEMORIAL LIBRARY FUND

	2013	2014	2014	2015
	Actual	Budget	Estimate	Budget
Salaries & Benefits	\$ 8,400,097	\$8,990,270	\$ 8,891,930	\$9,608,016
Materials & Supplies	1,525,035	1,661,100	1,581,790	1,663,600
Education	87,468	112,500	94,900	87,500
Utilities	730,757	970,400	777,000	868,850
Repairs & Maintenance	756,963	1,390,000	1,015,900	1,200,000
Contract Services	987,641	1,365,700	1,172,361	1,428,785
Capital Outlay	707,068	4,968,800	3,975,896	1,936,655
Debt Service	633,968	648,600	649,000	647,900
Other Charges	11,800	11,800	11,100	11,800
Total Expenditures	\$ 13,840,797	\$ 20,119,170	\$ 18,169,877	\$ 17,453,106

BUDGET AND ORGANIZATION OVERVIEW

* **BUDGET SUMMARY**

* **BUDGET PREPARATION AND REVIEW PROCESS**

* **BUDGETARY POLICIES AND ASSUMPTIONS**

* **SCHEDULE OF AD VALOREM ASSESSMENTS, MILLAGE
RATES AND TAX REVENUE**

* **COMBINED PERSONNEL ROSTER**

* **SALARIES BY FUND AND FUNCTION**

* **MISCELLANEOUS STATISTICS**

* **AREA MAP**



PARISH OF CADDO

Summary of 2015 Budget Governmental Funds

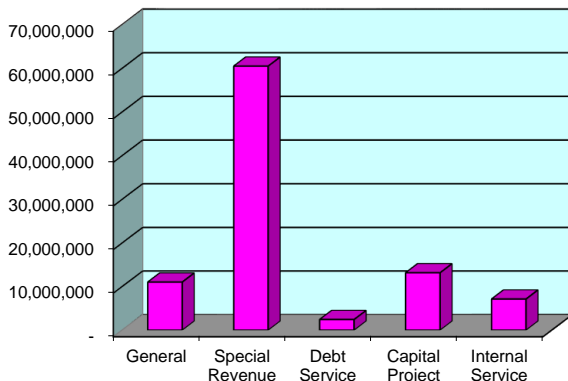
	<u>Fund Type</u>				
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Project</u>	<u>Total</u>
<u>Revenues</u>					
Ad Valorem Taxes	\$ 6,726,780	50,529,410	2,555,220	-	59,811,410
Sales Taxes	-	9,550,000	-	-	9,550,000
Licenses and Permits	692,300	321,000	-	-	1,013,300
Intergovernmental	1,546,500	3,873,981	-	-	5,420,481
Gaming	-	1,625,000	-	-	1,625,000
Oil and Gas	-	1,005,000	-	-	1,005,000
Charges for Services	217,000	757,800	-	-	974,800
Fines and Forfeitures	-	156,150	-	-	156,150
Rents and Interest Earned	48,600	727,375	1,000	88,500	865,475
Other Revenues	29,000	382,200	-	-	411,200
Total Revenues	9,260,180	68,927,916	2,556,220	88,500	80,832,816
<u>Expenditures</u>					
Parish Commission	783,825	-	-	-	783,825
District Court	1,893,155	-	-	-	1,893,155
District Attorney	4,530,397	-	-	12,000	4,542,397
Coroner	232,100	-	-	-	232,100
Administration and Legal	659,048	-	-	-	659,048
Human Resources	151,162	-	-	-	151,162
Finance	461,530	-	-	-	461,530
Information Systems	193,690	-	-	145,000	338,690
Registrar of Voters/Elections	954,987	-	-	-	954,987
LSU Extension Service	74,100	-	-	25,000	99,100
Public Works	-	8,498,123	-	9,275,000	17,773,123
Public Building Maintenance	239,506	4,662,387	-	1,225,000	6,126,893
Caddo Correctional Center	-	8,334,806	-	677,000	9,011,806
Parks and Recreation	-	1,294,035	-	148,000	1,442,035
Solid Waste Disposal	-	2,988,822	-	650,000	3,638,822
Juvenile Court	-	649,883	-	710,000	1,359,883
Juvenile Probation Operations	-	3,361,285	-	55,000	3,416,285
Juvenile Detention	-	2,845,548	-	-	2,845,548
Parish Health Unit	-	851,604	-	85,000	936,604
Animal Services and Mosquito Control	-	2,554,712	-	55,000	2,609,712
Shreve Memorial Library	-	16,805,206	-	-	16,805,206
Economic Development	-	5,203,589	-	-	5,203,589
Debt Service	197,800	845,700	2,435,105	-	3,478,605
All Other	654,703	1,610,240	-	110,191	2,375,134
Total Expenditures	11,026,003	60,505,940	2,435,105	13,172,191	87,139,239
Excess (Deficiency) of Revenues Over Expenditures	(1,765,823)	8,421,976	121,115	(13,083,691)	(6,306,423)
Other Financing Sources (Uses)					
Operating and Capital Transfers In	1,700,000	6,810,984	-	13,078,494	21,589,478
Operating and Capital Transfers Out	(400,000)	(18,683,000)	-	(2,506,478)	(21,589,478)
Total Other Financing Sources (Uses)	1,300,000	(11,872,016)	-	10,572,016	-
Net Change in Fund Balances	(465,823)	(3,450,040)	121,115	(2,511,675)	(6,306,423)
Fund Balance at Beginning of Year	16,746,167	135,582,941	3,104,897	9,271,868	164,705,873
Fund Balance at End of Year	\$ 16,280,344	132,132,901	3,226,012	6,760,193	158,399,450

PARISH OF CADDO

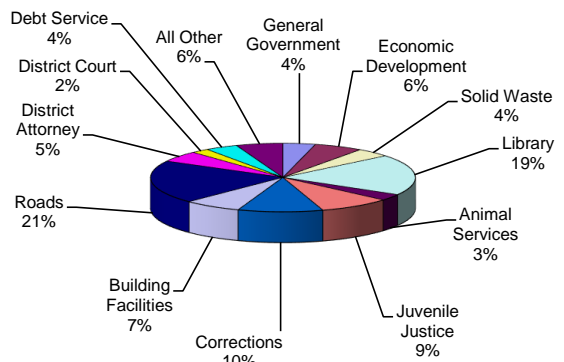
Summary of 2015 Budget Internal Service Funds

<u>Operating Revenues</u>	<u>Group Insurance</u>	<u>General Insurance</u>	<u>Total</u>
Employer Group Insurance Contributions	\$ 3,631,608	-	3,631,608
Employee Group Insurance Contributions	1,258,198	-	1,258,198
Retired Employee Group Insurance Contributions	215,928	-	215,928
Employer Retired Group Insurance Contributions	631,747	-	631,747
Casualty Insurance Premiums	-	839,000	839,000
Workers Compensation Insurance Premiums	-	402,000	402,000
Equipment Repair Billings	-	-	-
Gasoline and Oil Sales	-	-	-
Sign Billings	-	-	-
Emergency Coordination Fees	-	-	-
User Surcharges	-	-	-
Rents	-	-	-
Miscellaneous	-	-	-
Total Operating Revenues	5,737,481	1,241,000	6,978,481
 <u>Operating Expenses</u>			
Employee Group Insurance Program	5,888,308	-	5,888,308
Casualty Insurance Program	-	855,253	855,253
Workers Compensation Insurance Program	-	393,363	393,363
Total Operating Expenses	5,888,308	1,248,616	7,136,924
Operating Income	(150,827)	(7,616)	(158,443)
 Non-Operating Revenue (Expense)			
Interest Earned	10,000	10,000	20,000
Interest Expense	-	-	-
Total Non-Operating Income (Expense)	10,000	10,000	20,000
Change in Net Assets	(140,827)	2,384	(138,443)
Net Assets at Beginning of Year	2,154,068	2,699,952	4,854,020
Net Assets at End of Year	\$ 2,013,241	2,702,336	4,715,577

Expenditures by Fund Type - All Funds



Expenditures - Governmental Funds



BUDGET PREPARATION AND REVIEW PROCESS

Budget Adoption

The Parish Administrator is responsible for development and submission of the proposed operating and capital improvement budget. The development process is initiated through the effort of a Budget Team consisting of the Parish's administrative and financial staff as well as heads of operating departments and representatives of the independent agencies funded in the Parish budget. Each department and agency prepares a budget request, which is reviewed by the entire Budget Team. Capital project priorities are determined based upon the needs of the entire parish entity. When the Budget Team completes its development process the final budget document is then assembled for submission to the Parish Commission. The Home Rule Charter requires the proposed budget to be submitted by November 1st and the budget to be finally 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 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 Finance Director.

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 of the Commission.

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

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 PREPARATION AND REVIEW PROCESS

Budget Calendar

The following timetable was utilized for development of this budget:

Departments and agencies completed comprehensive review of year-to-date status of 2014 budget	August 15, 2014
Budget Team convened to begin initial discussion of overall goals and priorities	August 28, 2014
Budget Team sets capital outlay priorities	August 28, 2014
Budget Team received and reviewed first draft of funding proposals	September 02, 2014
Submission deadline for final departmental and agency funding requests	September 08, 2014
Budget Team made final determination of proposed operating and capital budgets	September 24, 2014
Budget presented to Parish Commission at special meeting	October 30, 2014
Parish Commission holds Public Hearing on proposed budget	November 20, 2014
Parish Commission adopts final budget at special meeting	December 02, 2014

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

Special Revenue Funds:

- Public Works Fund
- Building Maintenance Fund
- Detention Facilities Fund
- Parks and Recreation Fund
- Solid Waste Disposal Fund

BUDGET PREPARATION AND REVIEW PROCESS

Juvenile Justice Fund
Health Tax Fund
Biomedical Fund
Riverboat Fund
Criminal Justice Fund
Oil and Gas Fund
Economic Development Fund
Law Officers Witness Fund
Reserve Trust Fund
Shreve Memorial Library Fund

Debt Service Fund

Capital Projects Funds:

Capital Outlay Fund
Library Bond Fund
Capital Improvement Fund
Capital Improvement II Fund

Internal Service Funds:

Group Insurance Fund
General Insurance Fund

Non-appropriated Funds

There are certain Special Revenue Funds that are not included in the annual operating budget but are reported in the annual audited financial statements. An annual operating budget was not prepared for the Section 8 Housing Fund and the Federal Grants Fund. Section 8 Housing prepares its budget on a grant entitlement basis rather than an annual basis. The budget is not readily convertible to an annual operating budget and thus not included in this budget document. The Federal Grants Fund was established to account for transactions involving federal funds received by the Parish and passed through to the Caddo Community Action Agency (CCAA) which is a separate legal entity. CCAA determines the manner in which these funds are spent; consequently the Parish does not adopt a budget for the Federal Grants Fund.

BUDGETARY POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

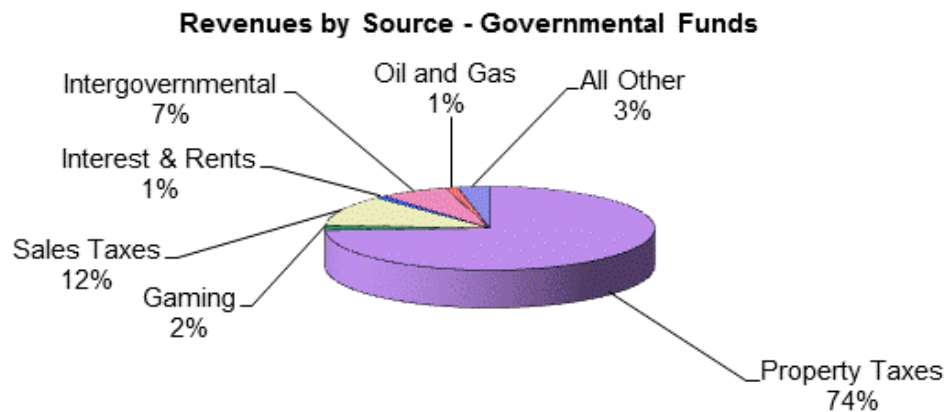
The development of this budget is governed by various legal requirements contained in the Louisiana Local Government Budget Act and the Home Rule Charter for Caddo Parish. In addition, parish management sets generalized budgetary policies and goals. Budgetary development practices recognize that a budget 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, certain 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.



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 **C-13**. 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

**BUDGETARY POLICIES,
MAJOR REVENUE ASSUMPTIONS AND TRENDS**

the revenue derived from the millages for the specified purpose. Taxes are levied in accordance with the following schedule:

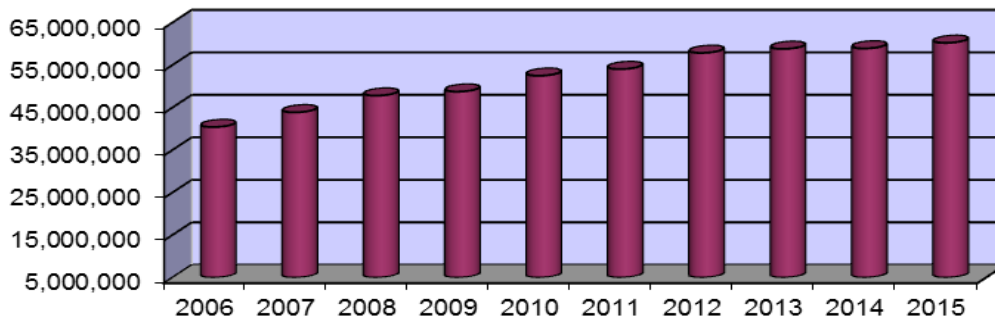
Assessment date	January 1 (current year)
Levy date	Not later than June 1
Tax bills mailed	On or about November 25
Taxes due	December 31
Penalties and interest added	January 1 (subsequent year)
Lien date	January 1 (subsequent year)
Tax sale	On or about May 25 (subsequent year)

In 2015, ad valorem taxes are estimated to generate \$59.8 million or 74% 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 Parish has experienced steady and consistent growth in ad valorem revenue since 2006. This growth is the result of new commercial construction in the South Shreveport area. Completed commercial and residential construction projects resulted in a 70% increase in property tax assessments since 2006. Ad valorem taxes are recorded 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. This requires that a revenue estimate be prepared for the current year as well as the subsequent year. A projection for the 2014 taxable valuation was obtained from the Parish Assessor and was considered reliable based upon his extensive knowledge of year-to-date changes in assessment values. This estimate was utilized to project 2015 tax revenues. The taxable valuation for 2015 was projected to increase by approximately 2.3% from the assessor's estimate for 2014 which increased 2.5% from the 2013 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 2015, the estimate for these items was 3.5% and the budgeted tax revenues were thus adjusted.

Ad Valorem Taxes - 10 Year History



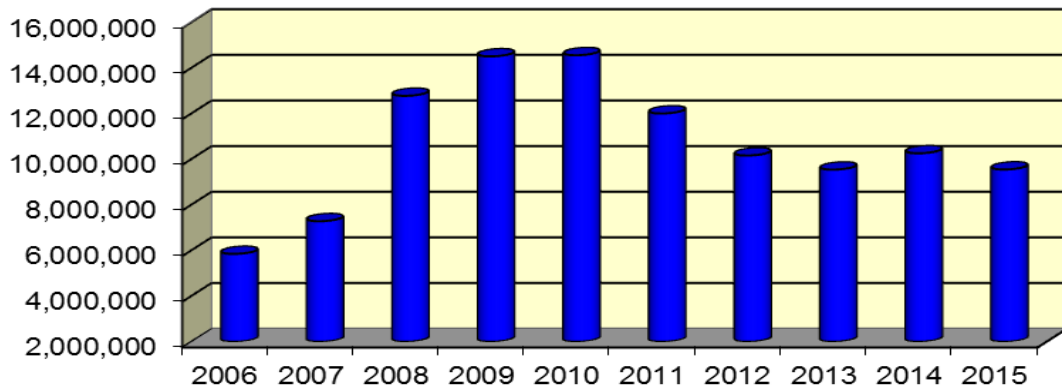
BUDGETARY POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

Sales Taxes

Sales tax revenue projections are conservative 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 12% of the Parish's total revenues for 2015. Sales taxes are included in the Solid Waste Disposal Fund and the Public Works Fund. Sales tax revenue has varied widely since 2006 with significant upswings and downswings which demonstrates the volatility of sales tax revenue and substantiates the Parish's position to budget conservatively for sales taxes. Prior to 2006, sales tax revenue grew consistently as a result of increased levels of commercial and industrial construction primarily in the South Shreveport area. In 2006, sales tax revenues declined when commercial construction stabilized and the City of Shreveport approved several annexations. Various new construction projects and the effect of the Haynesville Shale resulted in significant sales tax collections from 2008 to 2010, more than 50% above the 2007 collections. Sales tax revenues have decreased steadily since 2010 but had a short rebound in 2014 with a 7.5% increase expected for 2014. The increase is the result of an increase in commercial construction as a result of the \$900 million Benteler construction project at the Port of Caddo-Bossier. Based on past collection trends and the substantial completion of the Benteler project, 2015 sales tax revenue is expected to decline 7% over the estimated 2014.

Sales Taxes - 10 Year History



Intergovernmental Revenues

Intergovernmental Revenues represent approximately 7% of total revenues for 2015. Intergovernmental Revenues are received primarily from the State of Louisiana and

BUDGETARY POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

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 and the Capital Project Funds.

Intergovernmental Revenues can vary widely from year to year given the nature of state grants received for the year. The State of Louisiana is in the middle of a serious budget shortfall and has enforced cuts to all levels of State and local government. The 2015 budget has been prepared anticipating a decrease in some State funds. Accordingly, the 2015 budget reflects a decrease in intergovernmental revenues because of a reduction in Juvenile Services grants from the State.

Since the State operates on a July 1 through June 30 fiscal year, revenue estimates for the first half of 2015 are relatively certain. Revenues for the remainder of 2015 are projected at the same level until more information is received from the State.

Gaming Revenues

Gaming revenues represent approximately 2% of total revenue for 2015. Gaming revenues consist of a share of the proceeds from two riverboat casinos and video poker machines operated within the unincorporated areas of the Parish. Gaming revenues are included primarily in the Riverboat Fund with a small percentage, video poker, in the Economic Development Fund. Gaming revenues grew steadily since the first gaming revenues were received in 1994; however, beginning in 2004 the Parish experienced a significant decline in gaming revenue as a result of increased competition from other gaming outlets and a decrease in tourism. Gaming revenues have declined 18% since 2004 when they reached a high of \$2.5 million. This source of revenue is highly vulnerable given that the amount of revenues depends primarily on total revenues earned by the casinos.

Gaming receipts vary monthly and revenue budgets are calculated based upon the trend established during the previous twelve months. Gaming revenue is expected to decrease for 2015 because of the effects of the opening of a new riverboat casino across the river in Bossier City, Louisiana.

Oil and Gas

The Parish has received over \$40 million since 2008 in oil and gas revenue from the leasing of Parish property for oil and gas mineral leases related to the Haynesville Shale which is the fourth largest natural gas deposit in the world. This revenue source has been a huge financial gain for the Parish. The Commission established the Oil and Gas Fund to set aside the oil and gas revenue to use for worthy community investment projects. The Parish has conservatively estimated \$1,005,000 for its oil and gas revenue for 2015 because of the uncertainty of this revenue source and the leasing activity has declined. This revenue will primarily result from royalty revenue earned through the production of natural gas from the leased property.

BUDGETARY POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

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. It is a general goal 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.

Capital Expenditures:

The Parish maintains a five-year capital improvement program, updates it annually and makes substantially all capital improvements in accordance with the plan.

The Parish issued \$30 million in bonds from 2007 to 2009 to cover capital expenditures. \$.9 million of the bond proceeds will be used for 2015 capital projects. The ability to complete the capital projects without phases keeps the total cost of projects down.

The Parish maintains all its physical assets at a level adequate 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.

Cash Management and Investments:

All Parish cash is invested daily through a sweep 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 to the funds monthly based upon balances maintained.

Debt Service:

The Parish's primary objective in debt management is to 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. The balance of our long-term debt is relatively low in comparison to other entities of our size. The amount of ad valorem taxes that must be levied to service this debt has declined from 6 mills to 1.5 mills. Our goal is to maintain this levy and have sufficient funds on hand to meet the last year's debt service requirement. It is the policy of the Parish to not issue debt to finance current operations.

BUDGETARY POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

Outstanding debt issues are detailed on page **E-64**. State law allows a maximum debt limit equal to 35% of the total assessed valuation for the Parish. At December 31, 2014, the total bonded debt of \$25,660,000 will represent approximately 4.5% of the debt ceiling of \$574,046,464. 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. It is the Parish's policy to hold a minimum of one year's debt service in reserve. The Debt Service millage rate remained at 1.5 mills for 2015. This rate may be reduced as the outstanding balance is lowered through principal maturities.

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, 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 one technique of accomplishing budgetary control. Purchase orders which would result in the material overrun of a departmental budget are rejected by the accounting system and are not processed until additional funding is available. Monthly budget reports are prepared for management's use in monitoring and control of the approved budget.

Risk Management:

The Parish maintains limited risk management programs for general liability and workers' compensation. As part of this plan, workers are trained in accident prevention and hazard avoidance techniques. Third party coverage is maintained for general liability claims above \$150,000. The limit of coverage on the general liability policy is \$1,000,000 per occurrence and \$3,000,000 in the aggregate. The excess liability policy contains an additional aggregate limit of \$1,000,000 for general liability claims. Stop-loss coverage is maintained for workers' compensation cases above \$300,000. In addition to the revenues collected in the General Insurance Fund, resources are provided from the General Fund for payment of potential claims. Settlements have not exceeded insurance coverage for each of the past three fiscal years, and there have been no reductions in insurance coverage.

Pension Plan:

Substantially all Parish employees are members of the Parochial Employees' Retirement System of Louisiana. Employee payroll deductions are 9.5% of gross pay, which is matched by the Parish at a rate of 14.5% (beginning 01/01/15) of gross wages. All

**BUDGETARY POLICIES,
MAJOR REVENUE ASSUMPTIONS AND TRENDS**

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.

Financial Reporting:

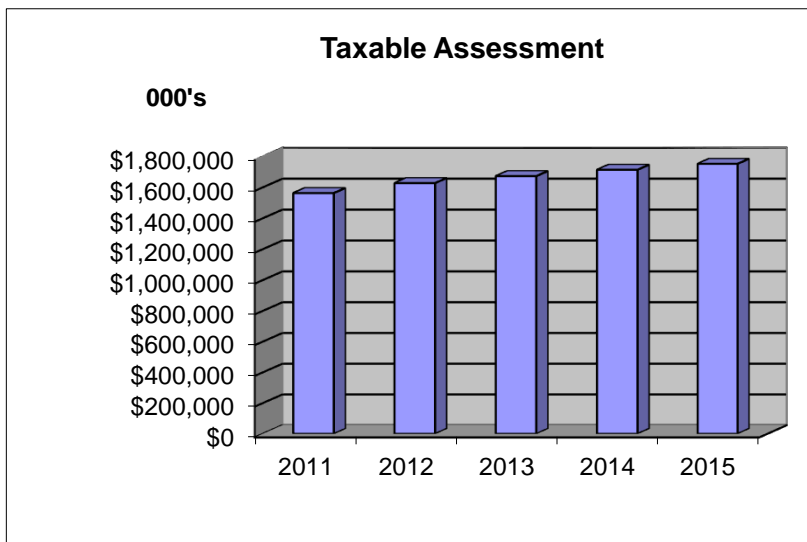
The Home Rule Charter requires the Parish to provide for an annual independent audit of all accounts and financial transactions of the Parish. The Parish produces annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP).

PARISH OF CADDO

Taxable Assessment 2011 through 2015

Geographical Component	Actual per Assessment Roll			Projected	
	2011	2012 (1)	2013	2014	2015
Exempt Municipalities:					
Shreveport	1,105,232,728	1,159,906,350	1,185,394,428	1,215,029,289	1,241,759,933
Vivian	9,267,720	9,040,230	10,274,855	10,069,358	9,968,664
Bossier City	7,064,112	6,792,680	6,624,510	6,492,020	6,394,640
	1,121,564,560	1,175,739,260	1,202,293,793	1,231,590,666	1,258,123,237
Remainder of Parish	441,087,230	451,471,360	470,103,780	481,856,375	493,902,784
Total	1,562,651,790	1,627,210,620	1,672,397,573	1,713,447,041	1,752,026,021

Growth Projection		
	2014	2015
Shreveport	2.50%	2.20%
Vivian	-2.00%	-1.00%
Bossier City	-2.00%	-1.50%
Remainder of Parish	2.50%	2.50%
Total Assessment	2.50%	2.30%



(1) As adjusted by reappraisal/reassessment

PARISH OF CADDO

Schedule of Millage Rates
2011 - 2014

Millage Purpose	Authorized Through	Millage Rate				
		Levied				Proposed 2015
		2011	2012 (1)	2013	2014	
General Fund:						
Exempt Municipalities	Continuous	3.11	3.07	3.07	3.07	3.07
Remainder of Parish	Continuous	6.23	6.15	6.15	6.15	6.15
Public Works:						
Road and Bridge	2023	2.87	2.46	2.72	2.95	2.95
Solid Waste Disposal	2023	0.12	0.00	0.00	0.00	0.00
Drainage	2023	1.00	0.99	0.99	0.99	0.99
		3.99	3.45	3.71	3.94	3.94
Public Facilities:						
Road and Bridge	2018	0.00	0.00	0.00	0.00	0.00
Solid Waste Disposal	2018	0.00	0.00	0.00	0.00	0.00
Drainage	2018	0.00	0.00	0.00	0.00	0.00
Parks and Recreation	2018	0.81	0.81	0.81	0.81	0.81
		0.81	0.81	0.81	0.81	0.81
Courthouse Maintenance	2021	2.60	2.60	2.60	2.60	2.60
Detention Facilities	2023	5.10	5.04	5.04	5.04	5.04
Juvenile Court	2021	1.89	1.89	1.89	1.89	1.89
Public Health:						
	2023	1.09	1.07	1.07	1.07	1.07
	2021	0.84	0.84	0.84	0.84	0.84
		1.93	1.91	1.91	1.91	1.91
Shreve Memorial Library:						
	2023	4.21	4.16	4.16	4.16	4.16
	2023	4.74	4.68	4.68	4.68	4.68
		8.95	8.84	8.84	8.84	8.84
Biomedical Center	2017	1.694	1.671	1.671	1.671	1.671
Criminal Justice System:						
	2023	3.050	3.490	3.230	3.000	3.000
	2017	0.066	0.069	0.069	0.069	0.069
		3.116	3.559	3.299	3.069	3.069
Debt Service	Bond Term	1.75	1.75	1.75	1.50	1.50
Total - Exempt Municipalities		34.94	34.59	34.59	34.34	34.34
Total Remainder of Parish		38.06	37.67	37.67	37.42	37.42

(1) Reflecting adjustment per revaluation of 2011 Assessment Roll.

PARISH OF CADDO

2014 Ad Valorem Revenue Projection

Millage	Gross Revenue	Estimated Uncollectible Taxes 3.50%	Payments In Lieu of Taxes	Estimated Prior Year Taxes	Net Revenue	Retirement Contrib from Taxes 2.98%
General Fund:						
Exempt Municipalities	\$3,780,980	(132,330)	45,000	17,550	3,711,200	112,530
Remainder of Parish	2,963,420	(103,720)	0	8,520	2,868,220	88,200
	6,744,400	(236,050)	45,000	26,070	6,579,420	200,730
Public Works:						
Road and Bridge	5,054,670	(176,910)	0	32,975	4,910,735	150,440
Solid Waste Disposal	0	0	0	1,650	1,650	0
Drainage	1,696,310	(59,370)	0	8,755	1,645,695	50,490
	6,750,980	(236,280)	0	43,380	6,558,080	200,930
Public Facilities:						
Road and Bridge	0	0	0	0	0	0
Solid Waste Disposal	0	0	0	0	0	0
Drainage	0	0	0	0	0	0
Parks and Recreation	1,387,890	(48,580)	0	6,155	1,345,465	41,310
	1,387,890	(48,580)	0	6,155	1,345,465	41,310
Building Maintenance	4,454,960	(155,920)	0	18,780	4,317,820	132,590
Detention Facilities	8,635,770	(302,250)	0	39,890	8,373,410	257,020
Juvenile Justice	3,238,410	(113,340)	0	13,750	3,138,820	96,380
Public Health:						
Original	1,833,390	(64,170)	0	9,360	1,778,580	54,570
Supplemental	1,439,300	(50,380)	0	5,425	1,394,345	42,840
	3,272,690	(114,550)	0	14,785	3,172,925	97,410
Shreve Memorial Library:						
Original	7,127,940	(249,480)	0	20,850	6,899,310	212,140
Supplemental	8,018,930	(280,660)	0	21,750	7,760,020	238,660
	15,146,870	(530,140)	0	42,600	14,659,330	450,800
Biomedical Center	2,863,170	(100,210)	0	11,125	2,774,085	85,210
Criminal Justice	5,258,570	(184,050)	0	4,685	5,079,205	156,510
Debt Service	2,570,170	(89,960)	0	18,970	2,499,180	76,490
Total	\$60,323,880	(2,111,330)	45,000	240,190	58,497,740	1,795,380

PARISH OF CADDO

2015 Ad Valorem Revenue Projection

Millage	Gross Revenue	Estimated Uncollectible Taxes 3.50%	Payments In Lieu of Taxes	Estimated Prior Year Taxes	Net Revenue	Retirement Contrib from Taxes 2.98%
General Fund:						
Exempt Municipalities	\$3,862,440	(135,190)	42,000	17,730	3,786,980	114,950
Remainder of Parish	3,037,500	(106,310)	0	8,610	2,939,800	90,400
	6,899,940	(241,500)	42,000	26,340	6,726,780	205,350
Public Works:						
Road and Bridge	5,168,480	(180,900)	0	33,300	5,020,880	153,830
Solid Waste Disposal	0	0	0	1,670	1,670	0
Drainage	1,734,510	(60,710)	0	8,840	1,682,640	51,620
	6,902,990	(241,610)	0	43,810	6,705,190	205,450
Public Facilities:						
Road and Bridge	0	0	0	0	0	0
Solid Waste Disposal	0	0	0	0	0	0
Drainage	0	0	0	0	0	0
Parks and Recreation	1,419,140	(49,670)	0	6,220	1,375,690	42,240
	1,419,140	(49,670)	0	6,220	1,375,690	42,240
Building Maintenance	4,555,270	(159,430)	0	18,970	4,414,810	135,570
Detention Facilities	8,830,210	(309,060)	0	40,290	8,561,440	262,810
Juvenile Justice	3,311,330	(115,900)	0	13,890	3,209,320	98,550
Public Health:						
Original	1,874,670	(65,610)	0	9,450	1,818,510	55,790
Supplemental	1,471,700	(51,510)	0	5,480	1,425,670	43,800
	3,346,370	(117,120)	0	14,930	3,244,180	99,590
Shreve Memorial Library:						
Original	7,288,430	(255,100)	0	21,060	7,054,390	216,920
Supplemental	8,199,480	(286,980)	0	21,970	7,934,470	244,030
	15,487,910	(542,080)	0	43,030	14,988,860	460,950
Biomedical Center	2,927,640	(102,470)	0	11,240	2,836,410	87,130
Criminal Justice	5,376,970	(188,190)	0	4,730	5,193,510	160,030
Debt Service	2,628,040	(91,980)	0	19,160	2,555,220	78,220
Total	\$61,685,810	(2,159,010)	42,000	242,610	59,811,410	1,835,890

PARISH OF CADDO

**Combined Personnel Roster
2013 - 2015**

Budget Component	Number of Employees			
	2013 Actual	2014 Budget	2014 Actual	2015 Budget
Parish Commission Operations:				
Public Works:				
Administration	14	14	14	14
North Camp	25	25	25	25
South Camp	30	30	30	30
Solid Waste Disposal	59	59	59	59
	128	128	128	128
Facilities and Maintenance				
Courthouse Maintenance	43	43	43	43
Juvenile Justice Buildings	2	2	2	2
Shreveport Regional Lab	1	1	1	1
Highland Health Unit	7	7	7	7
Vivian Health Unit	1	1	1	1
Caddo Correctional Center	16	16	16	16
	70	70	70	70
Administration:				
Administration and Legal	8	8	8	8
Finance	11	13	11	13
Human Resources	4	4	4	4
Information Services	3	3	3	3
	26	28	26	28
Animal Services and Mosquito Control	36	36	36	36
Parks and Recreation	16	17	17	17
Fleet Services	9	9	9	9
Juvenile Services				
Probation	29	29	29	30
Detention	35	35	35	35
	64	64	64	65
Commission Clerk	3	3	2	3
Total Parish Commission	352	355	352	356
Parish Funded Agency Operations:				
District Court	19	19	19	19
Juvenile Court	9	9	9	9
Registrar of Voters	32	32	32	32
Ward Courts	20	20	20	20
Total Funded Agency	80	80	80	80
Total Parish Budget	432	435	432	436

PARISH OF CADDO

Total Salaries and Related Benefits By Fund and Function

	2014	2015
	<u>Budget</u>	<u>Budget</u>
General:		
Parish Commission	\$ 590,802	\$ 566,031
District Court	1,717,496	1,668,634
Ward Courts	57,700	57,650
Administration and Legal	958,838	946,803
Human Resources	252,891	265,983
Finance	923,015	917,138
Information Services	252,774	245,553
Registrar of Voters	527,101	561,085
David Raines Community Center	5,770	5,770
LSU Extension Service	60,000	63,000
Other	199,170	205,350
Public Works		
Administration	1,218,079	1,247,468
Fleet Services	510,073	500,716
North Camp	1,363,628	1,358,107
South Camp	1,542,330	1,599,895
Commercial Vehicle Enforcement Unit	112,434	117,532
Building Maintenance:		
Courthouse	2,047,140	2,224,814
Detention Facilities:		
Caddo Correctional Center	1,121,539	1,174,050
Parks and Recreation	905,032	928,276
Solid Waste Disposal		
Compactor System Operations	1,091,812	1,162,535
Code Enforcement	35,772	36,683
Juvenile Justice:		
Court	744,770	789,469
Probation	2,101,863	2,235,984
Detention	1,980,409	2,170,476
Building Maintenance	103,237	115,860
Health Tax:		
Shreveport Regional Lab	55,622	56,930
Highland Health Unit	332,690	344,191
Vivian Health Unit	24,992	37,401
Animal Services	151,465	1,446,846
Mosquito Control	276,116	299,479
Biomedical	84,790	87,130
Criminal Justice	155,730	160,030
Shreve Memorial Library	8,982,570	9,600,316
	<u>\$ 30,487,650</u>	<u>\$ 33,197,185</u>

PARISH OF CADDO

Miscellaneous Statistics

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.

Source: www.caddohistory.com

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.

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 and head of the executive branch of parish government.

PARISH OF CADDO

Miscellaneous Statistics

Parish Service Data: Number of Parish Employees – 432

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
Shreve Memorial Library (Main Branch)	80,000
Caddo Correctional Center	311,000
Selber Building	80,000
Forcht Wade	148,000

Roads and Bridges:

Miles of Parish Roads	782
Number of Bridges Maintained	167

Parks and Recreation:

Parks – Number of Acres	1,228
Number of Playgrounds	12
Number of Picnic Areas	14
Number of Boat Launching Ramps	7
Miles of Trails	25

Public Libraries:

Number of Library Branches	20
Number of Library Books	670,000
Annual Circulation	1,200,000

Sanitation:

Number of Collection Compactors	17
Tons of Solid Waste Collected	15,260

Independent Fire, Water and Sewer Districts:

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

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

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

PARISH OF CADDO

Miscellaneous Statistics

Major Caddo Parish Employers (Estimated as of December 31, 2013)

Rank	Employer	Number of Employees
1	State of Louisiana	6,549
2	LSU Health Science Center	6,200
3	Willis Knighton Health System	6,145
4	Caddo Parish School Board	6,101
5	City of Shreveport	2,700
6	Wal-Mart/Sam's Club	2,601
7	Christus Schumpert Health System	1,800
8	Overton Brooks VA Medical Center	1,590
9	US Support	1,585
10	Eldorado Resort Casino	1,300
Total		35,976

Top Ten Taxpayers in Caddo Parish (as of December 31, 2013)

Rank	Name	Type of Business	Assessed Value
1	Swepeco/Aep	Utility	\$75,221,570
2	Chesapeake Operating	Natural Gas Exploration	\$28,439,560
3	Centerpoint Energy	Utility	\$26,319,570
4	Bell South	Utility	\$18,294,130
5	Calumet	Refinery	\$16,497,800
6	Universal Oil Produces	Refinery	\$14,589,770
7	Gulf Crossing Pipeline	Natural Gas Exploration	\$13,351,740
8	QEP Energy	Refinery	\$12,892,280
9	Capital One	Banking	\$12,307,970
10	Wal-Mart	Retail	\$11,587,490

Caddo Parish Demographic Summary (as of December 31, 2010)

Ethnic Group	Population
White	121,969
Black	119,697
American Indian	976
Asian	2653
Pacific Islander	118
Hispanic	6,129
Other	246
Two or More Races	3,181

PARISH OF CADDO

Miscellaneous Statistics

Demographic and Economic Statistics (Last Ten Fiscal Years)

Fiscal Year	Caddo Parish Population	Caddo Parish Personal Income (in thousands)	Caddo Parish per Capita Personal Income	Parish Unemployment Rate
2004	254,977	\$ 7,626,067	\$30,485	6.30%
2005	255,742	\$ 7,870,765	\$31,428	6.10%
2006	251,309	\$ 8,128,201	\$32,309	3.80%
2007	253,118	\$ 8,387,644	\$33,190	4.70%
2008	254,099	\$ 8,501,158	\$33,653	5.70%
2009	255,115	\$10,337,630	\$40,760	7.80%
2010	254,969	\$ 9,804,879	\$38,358	7.40%
2011	255,613	\$10,490,161	\$40,810	7.20%
2012	256,014	\$11,351,511	\$44,153	6.20%
2013	254,887	(1)	(1)	5.40%

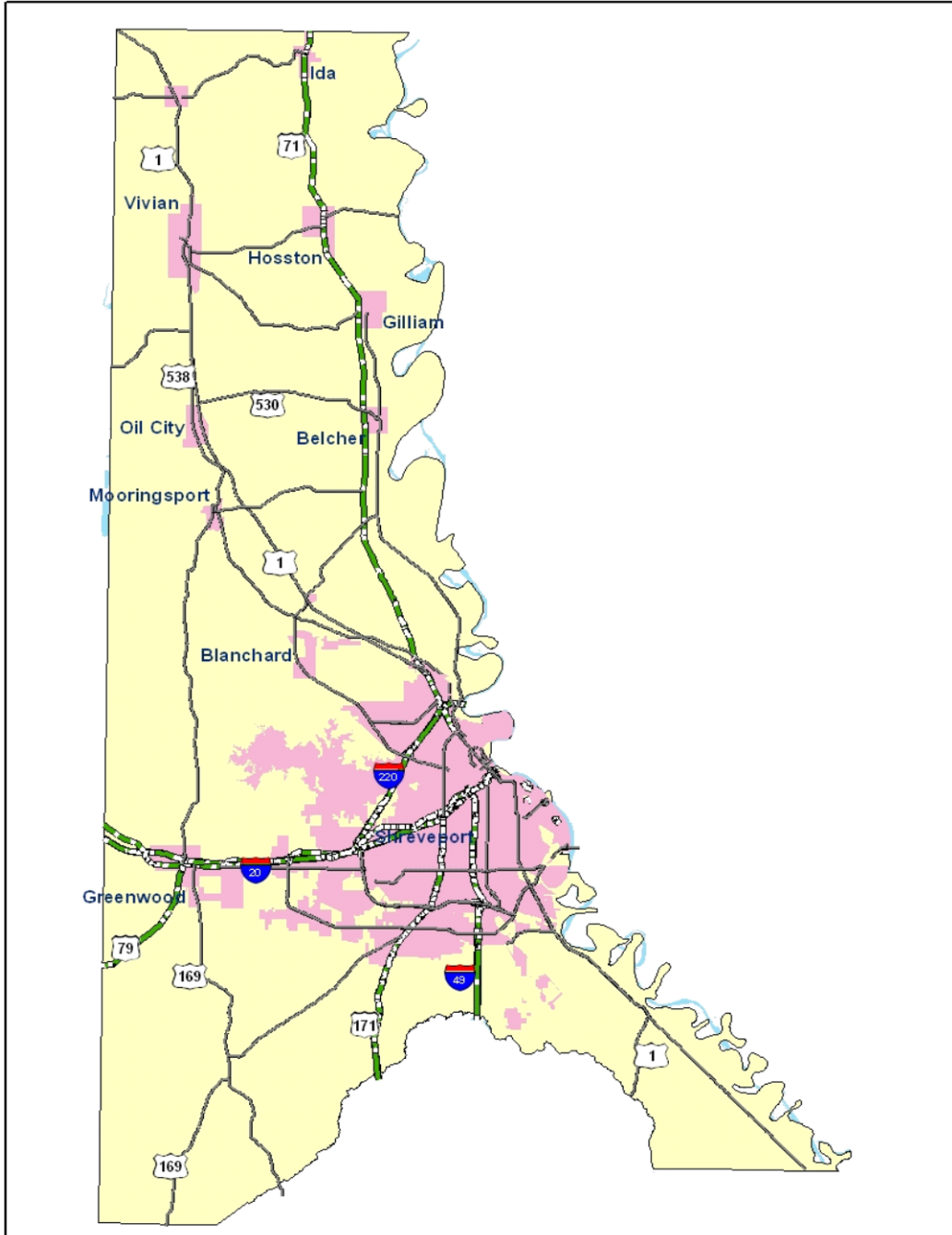
Note: (1) 2013 Data not available.

Additional Demographic Data

Year	Population	Median Age	School Enrollment
2004	254,977	34.3	43,603
2005	255,742	34.3	43,506
2006	251,309	34.4	44,571
2007	253,118	34.4	45,152
2008	254,099	35.6	43,266
2009	255,115	36.0	42,977
2010	254,969	36.8	41,894
2011	255,613	36.4	41,648
2012	256,014	36.4	41,352
2013	254,887	34.7	41,282

PARISH OF CADDO

Area Map





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 \$4,000 or more for improvement at any one facility,
- b) results in the acquisition of an equipment item with a unit cost of greater than \$2,500,
- 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 of maintenance expenditure costing \$2,500 or less.

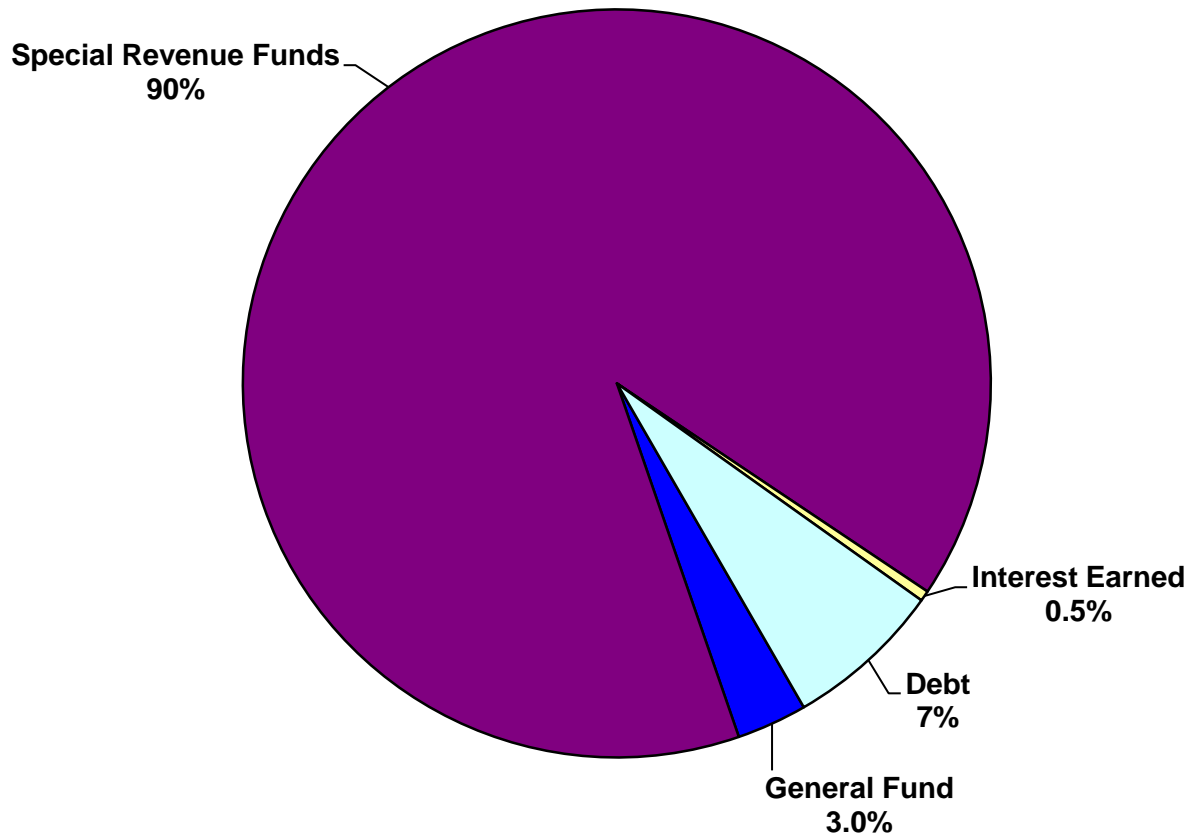
The capital portion of the budget is distinct from the operating budget for several reasons. First, capital outlay reflects non-recurring capital improvements rather than ongoing expenses. Where possible, capital projects are funded from non-recurring funding sources such as debt proceeds and grants. 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 a 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.

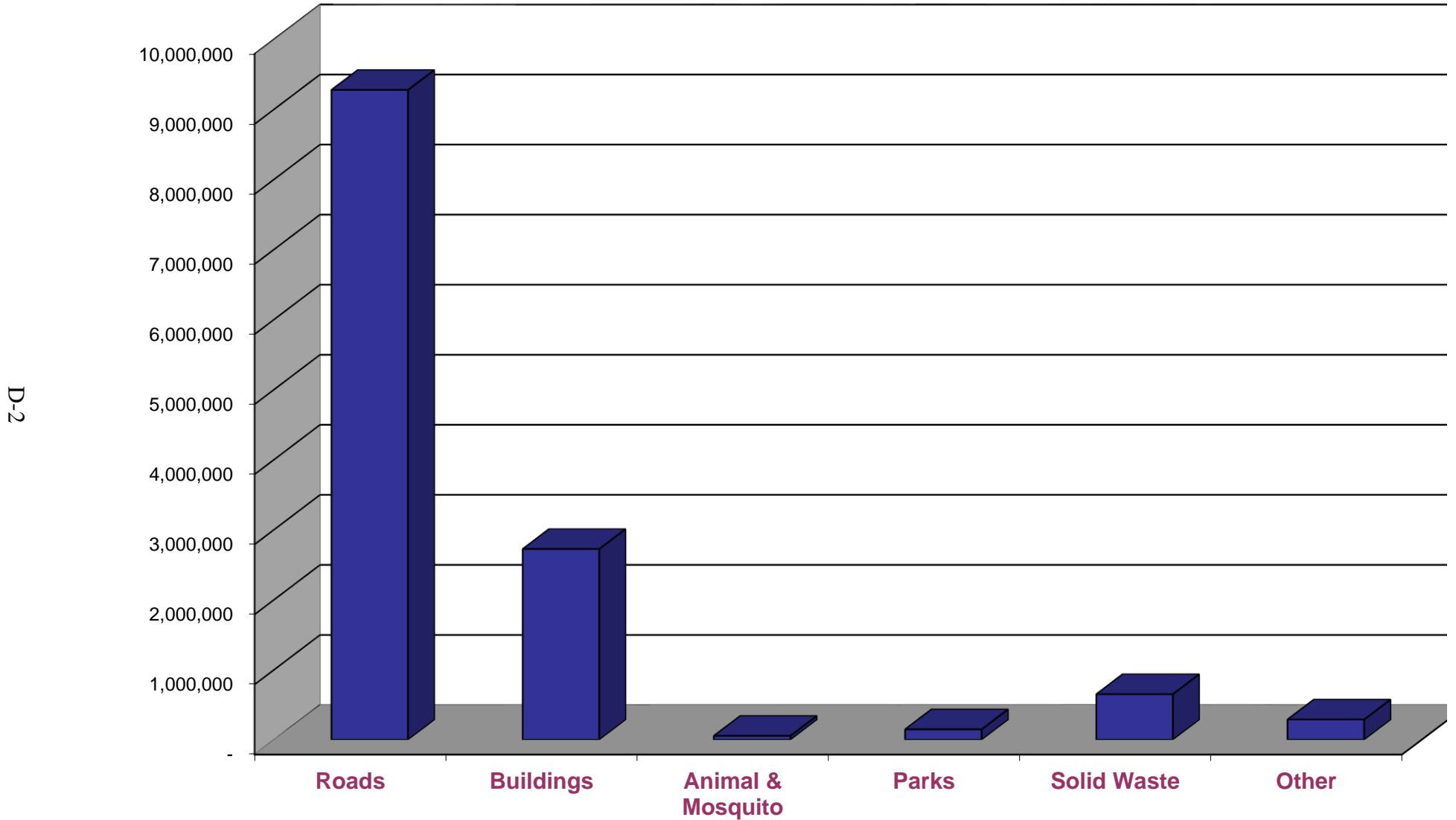
Every project that is approved by the Administrator is then presented to the Commission.



Capital Outlay Program - Sources of Funding



Capital Outlay Program - Expenditures by Major Function



Capital Outlay Fund

Budget Summary 2015 Capital Expenditure Program

Function	Amount
Juvenile Services	55,000
District Attorney	12,000
Information Systems	145,000
Highland Health Unit	85,000
Selber Building	15,000
Forcht Wade	170,000
Caddo Community Action Agency	245,000
Parish Courthouse	430,000
Juvenile Court Buildings	710,000
Coroners Building	60,000
LSU Extension	25,000
Government Plaza	5,000
David Raines Center	270,000
Francis Bickham Building	30,000
Caddo Correctional Center	677,000
Animal Services and Mosquito Control	55,000
Solid Waste	650,000
Roads and Drainage	9,275,000
Parks and Recreation	148,000
Program Administration	76,494
Total	\$ 13,138,494

CAPITAL OUTLAY FUND (490)

Detail Budget Worksheet

Project Description	Adopted Capital Budget
Revenues:	
3610 Interest Earned	\$ 60,000
Total Revenues	60,000
Expenditures:	
120 Criminal Justice:	
23 District Attorney:	
4740 Vehicle Purchases:	
One Replacement Vehicle	12,000
Total District Attorney	12,000
122 Juvenile Services:	
32 Detention Facilities:	
4740 Vehicle Purchases:	
Replace SUV	30,000
Replace Passenger Car	25,000
Total Detention Facilities	55,000
136 Information Systems:	
4745 Computer Hardware and Software Purchases:	
Fiber Installation to Mosquito Control Building	10,000
Rewire Various Buildings as needed	18,000
Courthouse Server Room Upgrades	12,000
Office 365	30,000
Server Upgrades	15,000
Security Audit	15,000
Switch Replacements	10,000
Keyboard Video Mouse	10,000
Workstation Replacement	25,000
	145,000
Total Information Systems	145,000
161 Facilities and Maintenance:	
14 Highland Health Unit:	
4739 Building Renovations:	
Motor Control Center Replacement	85,000
	85,000

CAPITAL OUTLAY FUND (490)

Detail Budget Worksheet

Project Description		Adopted Capital Budget
16 Selber Building:		
4739 Building Renovations:		
Parking Garage Lighting Upgrades		15,000
		15,000
17 Forcht Wade:		
4739 Building Renovations:		
General Building Renovations		170,000
		170,000
60 Caddo Community Action Agency:		
4739 Building Renovations:		
Replace 2 RTYs in Educational Building		40,000
Lighting Upgrades		10,000
Replace all Entrance and Exit Doors		20,000
Retaining Wall for Gym		175,000
		245,000
61 Courthouse:		
4739 Building Renovations:		
Braille Signs for all stairwells		10,000
Replace Carpet in Courtroom J		20,000
Lighting Upgrade		25,000
New Recorder for Video Court		20,000
Replace 2nd Floor AHU		125,000
Elevator Modernization / Judges 2nd Floor- Phase I		125,000
Black Top Parking Lot at Warehouse		50,000
Multi-media Upgrade in Courtroom		30,000
		405,000
4740 Vehicle Purchases:		
Replacement Pickup		25,000
		25,000
		430,000
62 Juvenile Court Buildings:		
4739 Building Renovations:		
Repair Parking Lot		35,000
Elevator Mechanical Upgrade		50,000
Courtroom Upgrades		100,000
Replace 1 AHUs in Detention		150,000
Replace 1 AHUs in Court Building		250,000
Door Replacement		50,000
Security Upgrade - Lighting in Detention Yard		10,000

CAPITAL OUTLAY FUND (490)

Detail Budget Worksheet

Project Description		Adopted Capital Budget
	Library Completion	50,000
	Flooring in Detention	15,000
		710,000
63	Coroner's Office:	
4739	Building Renovations:	
	Repave Parking Lot	60,000
		60,000
64	LSU Extension:	
4740	Vehicle Purchases:	
	Replacement vehicle	25,000
		25,000
68	Government Plaza:	
4739	Building Renovations:	
	Commission Clerk Recording Equipment	5,000
		5,000
69	David Raines Center:	
4739	Building Renovations:	
	Remodel of Exterior Building	200,000
	Resurface Parking Lot	50,000
	Replace 2 A/C Units	20,000
		270,000
66	Francis Bickham Building:	
4739	Building Renovations:	
	Elevator Cab Modernization	20,000
	Upgrade Lighting	10,000
		30,000
67	Caddo Correctional Center:	
4739	Building Renovations:	
	Replace 2 Convection Ovens	20,000
	Rescue Unit (New Sewer Chewer)	15,000
	Replace 2 Hot Water Heaters - Phase II	130,000
	Replace Card Reader System - Outside and Interior	370,000
	Environmental Service Equipment	25,000
	Replace 8 Day Room Cabinets	10,000
		570,000
4743	Equipment Purchases:	
	Sheriff Request-Cameras, Kitchen Equip, Cafeteria Chairs	107,000
		107,000
Total Facilities and Maintenance		2,722,000

CAPITAL OUTLAY FUND (490)

Detail Budget Worksheet

Project Description		Adopted Capital Budget
312 Animal Services and Mosquito Control:		
4739	Building Renovations:	
	Replace 2 RTUs	40,000
	Lighting Upgrades	15,000
		55,000
Total Animal Services and Mosquito Control		55,000
423 Solid Waste Disposal:		
4723	Solid Waste Projects:	
	Compactor House Upgrades	50,000
	Compactor Site Upgrades/Concrete	250,000
		300,000
4741	Heavy Equipment:	
	Six (6) Compactors (445HD & 245HD)	75,000
	Ten (10) 30 cubic yard Open Top Containers	50,000
	Eight (8) 8 cubic yard Slant Front Containers	10,000
	Roll Off Truck	175,000
	Stake Bed Truck	40,000
		350,000
Total Solid Waste Disposal		650,000
441 Public Works:		
30	Drainage Capital Improvements:	
4722	Drainage Projects:	
	Contract Drainage Maintenance	200,000
	Culvert Conversions	125,000
	Buncombe Road - Replacement Bridges (2)	1,000,000
	Blanchard-Furrh Rd - Replacement Bridges - Design (3)	60,000
	Woolworth Road - Replacement Bridges - Design	80,000
		1,465,000
4741	Heavy Equipment:	
	Excavator (South Camp)	100,000
		100,000
		1,565,000

CAPITAL OUTLAY FUND (490)

Detail Budget Worksheet

Project Description		Adopted Capital Budget
31	Road Capital Improvements:	
4721	Road Construction Projects:	
	Overlay and Rehabilitation-53 miles of roa	7,000,000
	Striping Program	75,000
	Bridge Program	100,000
	Chip Seal Program	150,000
		7,325,000
4741	Heavy Equipment:	
	Excavator (Bridge Crew)	60,000
	Dura Patcher (North Camp)	70,000
		130,000
4740	Vehicle Purchases:	
	Tool Truck (Bridge Crew)	50,000
	Two (2) Pickup Trucks (North Camp)	70,000
	Two (2) Pickup Trucks (South Camp)	70,000
	CVEU SUV	53,000
		243,000
4743	Other Equipment:	
	Police Package for CVEU SUV	12,000
		12,000
		7,710,000
Total Roads and Drainage		9,275,000
511	Parks and Recreation:	
4739	Construction and Improvements:	
	Earl Williamson Park:	
	Replace Canopy	5,000
	Play Area Improvements	10,000
	Walter B. Jacobs Nature Park:	
	Exhibit Improvements	10,000
	Trail Improvements (Bridges and Culverts)	10,000
	Greenhouse Renovations	3,000
	Eddie Jones Park:	
	Road and Trail Upgrades	5,000
	Bridge Renovations	15,000
	Robert Nance Park Covered Pavilion	15,000
	Park Improvements:	
	Restroom Renovations	10,000
	Add/Replace Playground Equipment	10,000

CAPITAL OUTLAY FUND (490)

Detail Budget Worksheet

Project Description		Adopted Capital Budget
	Top Off Playground Surfacing	10,000
	Park Renovations	5,000
	Salvinia Control	10,000
		118,000
4740	Vehicle Purchases:	
	Replacement Pickup	25,000
		25,000
4743	Equipment Purchases:	
	Adventure Recreation Equipment	5,000
		5,000
Total Parks and Recreation		148,000
131	Fund Administration:	
4321	Legal and Audit	3,426
4361	General Fund Administration	73,068
Total Fund Administration		76,494
Total Expenditures		13,138,494
Excess (Deficiency) of Revenues Over Expenditures		(13,078,494)
	Other Financing Sources (Uses):	
	3837 Transfer From General Fund	400,000
	3838 Transfer From Building Maintenance Fund	300,000
	3841 Transfer From Parks and Recreation Fund	148,000
	3842 Transfer From Solid Waste Disposal Fund	650,000
	3847 Transfer From Public Works Fund	9,385,000
	3848 Transfer From Riverboat Fund	-
	3849 Transfer From Oil and Gas Fund	800,000
	3862 Transfer From Detention Facilities Fund	500,000
	3854 Transfer From Capital Improvement Fund	895,494
Total Other Financing Sources (Uses)		13,078,494
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses		\$ -



DEPARTMENT OF PUBLIC WORKS

5 YEAR

CAPITAL IMPROVEMENT PLAN



DEPARTMENT OF PUBLIC WORKS

5 YEAR CAPITAL IMPROVEMENT PROGRAM

2015

ROAD CONSTRUCTION

- Bridge Program
- Chip Seal Program
- Overlay & Rehabilitation Treatment – 53 Miles of Road
- Striping Program
- Excavator for Bridge Crew
- Dura Patcher for North Camp
- Tool Truck for Bridge Crew
- Two (2) Pick-up Trucks for North Camp
- Two (2) Pick-up Trucks for South Camp
- CVEU SUV

DRAINAGE CONSTRUCTION

- Contract Drainage Maintenance
- Culvert Conversions
- Buncombe Rd. –Replacement Bridges (2)
- Blanchard Furrh Rd. - Replacement Bridges - Design (3)
- Woolworth Rd. - Replacement Bridges - Design
- Excavator for South Camp

SOLID WASTE

- Compactor House Upgrades
- Compactor Site Upgrades/Concrete
- Six (6) Compactors – 445HD & 245HD
- Ten (10) 30-Cubic Yard Open Top Containers
- Eight (8) Cubic Yard Slant Front Containers
- Stake Bed Truck

2016

ROAD CONSTRUCTION

- Overlay & Road Treatment
- Striping Program
- Guard Rail Program
- Bridge Program
- Chip Seal Program

DEPARTMENT OF PUBLIC WORKS

5 YEAR CAPITAL IMPROVEMENT PROGRAM

- Road Patching Program
- Bledsoe Extension

DRAINAGE CONSTRUCTION

- Flood Prone Mitigation Program
- Culvert Conversions
- Contract Drainage

SOLID WASTE

- Compactor Site Upgrades

2017

ROAD CONSTRUCTION

- Overlay & Road Treatment
- Striping Program
- Guard Rail Program
- Approach Slab Program
- Bridge Program
- Chip Seal Program
- Road Patching Program
- TBD Road Reconstruction
- Bledsoe Extension

DRAINAGE CONSTRUCTION

- Flood Prone Mitigation Program
- Culvert Conversions
- Contract Drainage
- Misc. Bridge Replacements/Improvements

SOLID WASTE

- Compactor Site Upgrades

DEPARTMENT OF PUBLIC WORKS

5 YEAR CAPITAL IMPROVEMENT PROGRAM

2018

ROAD CONSTRUCTION

- Overlay & Road Treatment
- Striping Program
- Guard Rail Program
- Approach Slab Program
- Bridge Program
- Chip Seal Program
- Road Patching Program
- Kimberly Road Extension
- TBD Road Reconstruction

DRAINAGE CONSTRUCTION

- Flood Prone Mitigation Program
- Culvert Conversions
- Contract Drainage
- Misc. Bridge Replacements/Improvements

SOLID WASTE

- Compactor Site Upgrades

2019

ROAD CONSTRUCTION

- Overlay & Road Treatment
- Striping Program
- Guard Rail Program
- Approach Slab Program
- Bridge Program
- Chip Seal Program
- Road Patching Program
- Kimberly Road Extension
- TBD Road Reconstruction

DEPARTMENT OF PUBLIC WORKS

5 YEAR CAPITAL IMPROVEMENT PROGRAM

DRAINAGE CONSTRUCTION

- Flood Prone Mitigation Program
- Culvert Conversions
- Contract Drainage
- Misc. Bridge Replacements/Improvements

SOLID WASTE

- Compactor Site Upgrades

**DEPARTMENT OF
FACILITIES AND MAINTENANCE**

5 YEAR

CAPITAL IMPROVEMENT PLAN



DEPARTMENT OF FACILITIES AND MAINTENANCE

5 YEAR CAPITAL IMPROVEMENT PROGRAM

CADDO PARISH COURTHOUSE

2015

- Black Top Parking Lot at Warehouse
- Braille Signs for Stairwells
- Elevator Modernization / Phase I - Judges 2nd Floor
- Lighting Upgrade
- Multi-media Upgrade in Courtrooms
- New Recorder for Video Court
- Replace 2nd Floor AHU
- Replace Carpet in Courtroom J
- Replacement Pick-up Truck

2016

- Consolidate Computer Rooms
- General Renovations
- Lighting Upgrade
- Replace AHU's 5th & 6th Floor
- Security System Upgrade

2017

- Replace AHU's G-18, 1 York Unit
- Replace Marley Cooling Tower

2018

- Replace Roof
- Replace York Chiller
- Upgrade Phone System

2019

- General Renovations
- Replace 2 Liebert Units
- Replace York AHU

DEPARTMENT OF FACILITIES AND MAINTENANCE

5 YEAR CAPITAL IMPROVEMENT PROGRAM

FRANCIS BICKHAM BUILDING

2015

- Elevator Cab Modernization
- Lighting Upgrades

2016

- Lighting Upgrades
- Replace Carpet – D.A.
- Security Upgrade
- Windows on 1st Floor

2017

- Lighting Upgrade
- Replace Exhaust Fan System

2018

- Replace Server Room A/C Units

2019

- Replace Flooring
- Lighting Upgrades

CADDO CORRECTIONAL CENTER

2015

- Environmental Service Equipment
- Replace 2 Convection Ovens
- Replace 2 Hot Water Heaters – Phase II
- Replace 8-Day Room Cabinets
- Replace Card Reader System – Interior and Exterior
- Rescue Unit – New Sewer Chewer
- Sheriff Request – Cameras, Kitchen Equipment, Cafeteria Chairs)

2016

- Air Handler Unit Replacement Phase – I

DEPARTMENT OF FACILITIES AND MAINTENANCE

5 YEAR CAPITAL IMPROVEMENT PROGRAM

- Fire Sprinkler System Replacement Phase – II
- Lighting Upgrade
- Replace 2 Washing Machines
- Replace Clothes Rack System
- Replace Eastside Security Fence and address Erosion
- Replace Fire Alarm System

2017

- Air Handler Unit Replacement Phase – II
- Door control Upgrades
- Lighting Upgrade
- Replace Exhaust Fans Phase – I
- Replace Sally Port Gate

2018

- Lighting Upgrade
- Replace Exhaust Fans Phase – II
- Soundproofing in Pods

2019

- Lighting Upgrade
- Reseal Bldg.
- Soundproofing in Pods

SELBER BUILDING PARKING GARAGE

2015

- Parking Garage Lighting Upgrades

JUVENILE COURT

2015

- Security Upgrade – Lighting in Detention Yard
- Courtroom Upgrade
- Door Replacements
- Elevator Mechanical Upgrade
- Flooring in Detention

DEPARTMENT OF FACILITIES AND MAINTENANCE

5 YEAR CAPITAL IMPROVEMENT PROGRAM

- Library Completion
- Repair Parking Lot
- Replace 1 AHU in Court Bldg.
- Replace 1 AHU in Detention
- Replace Passenger Car
- Replace SUV

2016

- Energy Management (PTB's)
- Lighting Upgrades
- Replace 2 AHU's in Detention
- Replace Roof at JVCT D.A. Annex
- Resurface Parking Lots

2017

- Replace HVAC Pumps in Court Bldg.
- Security Upgrade

2018

- Replace Chillers in Court Bldg.

2019

- General Renovations
- Lighting Upgrades
- Security Upgrades

CCAA

2015

- Lighting Upgrades
- Replace 2 RTU's in Educational Bldg.
- Replace all Entry and Exit Doors
- Retain Gym Wall
- New Concrete Parking Lot (Pending 2015 Capital Funding)

2016

- Lighting Upgrades

DEPARTMENT OF FACILITIES AND MAINTENANCE

5 YEAR CAPITAL IMPROVEMENT PROGRAM

- Refinish Gym Floor
- Replace 2 RTU's in Auditorium

2017

- Replace Roof Auditorium

2018

- Replace Roof Educational Bldg.

GOVERNMENT PLAZA

2015

- Commission Clerk Recording Equipment

2016

- Lighting Upgrade
- Remodel Conference Room

REGIONAL LAB

2016

- Outside Lighting Upgrade

2017

- Replace Roof

HIGHLAND HEALTH UNIT

2015

- Motor Control Center Replacement

2016

- Elevator Modernization on 1, 2 & 3
- Replace Rooftop AHU

DEPARTMENT OF FACILITIES AND MAINTENANCE

5 YEAR CAPITAL IMPROVEMENT PROGRAM

2017

- Lighting Upgrade
- Replace Both Pneumatic Compressors
- Security Upgrade

2018

- Replace Chillers

2019

- Reseal Exterior of Building

FORCHT WADE

2015

- General Renovations

DAVID RAINES CENTER

2015

- Remodel Exterior Building
- Replace 2 A/C Units
- Resurface Parking Lot
- New Building for Community Services (Pending 2015 Capital Funding)

2016

- General Renovations
- Lighting Upgrades
- Replace 2 RTU's in Educational Bldg.
- Security Upgrades

2017

- Replace 2 RTU's in Office Bldg.
- Reseal Bldgs.

DEPARTMENT OF FACILITIES AND MAINTENANCE

5 YEAR CAPITAL IMPROVEMENT PROGRAM

2018

- Replace Roof Educational Bldg.
- Replace 2 RTU's in Office Bldg.

VIVIAN HEALTH UNIT

2016

- Lighting Upgrade

CORONER'S OFFICE

2015

- Repave Parking Lot

LSU EXTENSION

2015

- Replace Vehicle

2016

- Replace HVAC System

2017

- Replace Metal Roof

ANIMAL SERVICES & MOSQUITO CONTROL

2015

- Lighting Upgrades
- Replace 2 RTU's

2016

- Replace 2 RTU's



DEPARTMENT OF PARKS AND RECREATION

5 YEAR

CAPITAL IMPROVEMENT PLAN



DEPARTMENT OF PARKS AND RECREATION

5 YEAR CAPITAL IMPROVEMENT PROGRAM

2015

EDDIE JONES PARK

- Road & Trail Upgrades
- Bridge Renovation

EARL WILLIAMSON PARK

- Play Area Improvements
- Replace Canopy

ROBERT NANCE PARK

- Covered Pavilion

WALTER JACOBS NATURE PARK

- Exhibit Improvements
- Greenhouse Renovations
- Trail Improvements—Replace Bridges/Add Culverts

EQUIPMENT PURCHASES

- Adventure Recreation Equipment

PARK IMPROVEMENTS

- Add/Replace Playground Equipment
- Park Renovations
- Renovations to Restroom Facilities
- Salvinia Control
- Top off Playground Surfacing

OTHER

- Replacement Pick-up Truck

2016

EARL WILLIAMSON PARK

- Miscellaneous Improvements

DEPARTMENT OF PARKS AND RECREATION

5 YEAR CAPITAL IMPROVEMENT PROGRAM

NOAH TYSON PARK

- Pavilion Renovation

RICHARD FLEMING PARK

- Boat Ramp Repair/Overlay

EQUIPMENT PURCHASES

- Replace Pick-up Truck

RECREATION EQUIPMENT

- Miscellaneous

PARK IMPROVEMENTS

- Add/Replace Play Equipment in Various Parks
- Renovations to Restroom Facilities IN Various Parks
- Top off Playground Surfacing in Various Parks

OTHER

- Community Park Development/Improvements
- Salvinia Control on Area Lakes

2017

EDDIE JONES PARK

- Miscellaneous Improvements

EARL WILLIAMSON PARK

- Expand Camping by Adding Cabins

EQUIPMENT PURCHASES

- Replace Pickup Truck

DEPARTMENT OF PARKS AND RECREATION

5 YEAR CAPITAL IMPROVEMENT PROGRAM

RECREATION EQUIPMENT

- Miscellaneous

PARK IMPROVEMENTS

- Add/Replace Play Equipment in Various Parks
- Renovations to Restroom Facilities at Various Parks
- Top Off Playground Surfacing in Various Parks

OTHER

- Community Park Development/Improvements
- Salvinia Control on Area Lakes

2018

EDDIE JONES PARK

- Miscellaneous Improvements

EARL WILLIAMSON PARK

- Miscellaneous Improvements

EQUIPMENT PURCHASES

- Replace Pickup Truck
- Miscellaneous Equipment

RECREATION EQUIPMENT

- Miscellaneous

PARK IMPROVEMENTS

- Add/Replace Play Equipment in Various Parks
- Renovations to Restroom Facilities at Various Parks
- Top Off Playground Surfacing in Various Parks

OTHER

- Community Park Development/Improvements

DEPARTMENT OF PARKS AND RECREATION

5 YEAR CAPITAL IMPROVEMENT PROGRAM

- Salvinia Control on Area Lakes

2019

EQUIPMENT PURCHASES

- Replace Pickup Truck
- Miscellaneous Equipment

RECREATION EQUIPMENT

- Miscellaneous

PARK IMPROVEMENTS

- Add/Replace Play Equipment in Various Parks
- Renovations to Restroom Facilities at Various Parks
- Top Off Playground Surfacing in Various Parks

OTHER

- Community Park Development/Improvements
- Salvinia Control on Area Lakes

INDIVIDUAL FUND BUDGETS

GENERAL FUND

SPECIAL REVENUE FUNDS

DEBT SERVICE FUND

CAPITAL PROJECT FUNDS

INTERNAL SERVICE FUNDS



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.



GENERAL FUND

Summary of Revenues, Expenditures, and Changes in Fund Balance

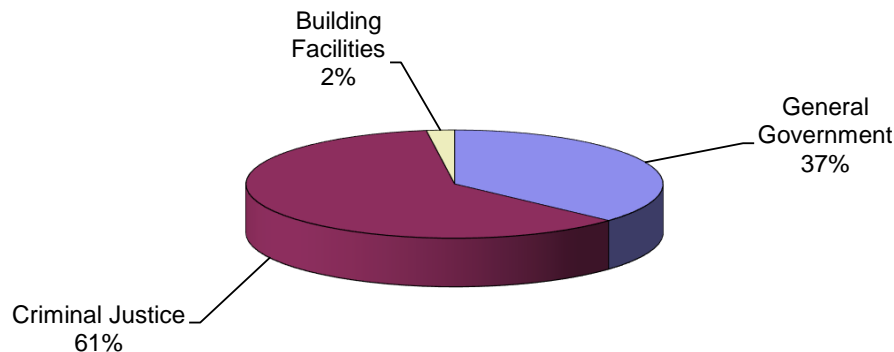
	2013 Actual	2014 Budget	2014 Estimated	2015 Adopted
Revenues				
Tax Revenue	\$ 6,568,031	6,523,040	6,612,882	6,726,780
Licenses & Permits	723,222	653,400	749,770	692,300
Intergovernmental Revenue	1,420,527	1,535,000	1,549,984	1,546,500
Charges For Services	216,929	215,000	220,188	217,000
Rents & Interest Earned	43,036	90,000	64,870	48,600
Other Revenues	24,618	19,500	28,269	29,000
Total Revenues - General Fund	8,996,363	9,035,940	9,225,963	9,260,180
Expenditures By Function				
General Government				
Commission	701,221	804,029	688,877	783,825
Administration & Legal	611,696	663,928	585,490	659,048
Human Resources	128,871	138,601	138,516	151,162
Finance	330,626	460,073	330,298	461,530
Information Systems	167,632	201,116	164,575	193,690
Elections	707,532	872,038	776,170	954,987
LSU Extension	68,245	71,100	69,563	74,100
Allocations To Other Entities	265,603	282,393	257,918	259,703
Statutory Appropriations	262,511	316,670	308,448	520,650
Total General Government	3,243,937	3,809,948	3,319,855	4,058,695
Building Facilities				
Facilities & Maintenance				
Coroner	52,355	65,598	58,776	66,668
LSU Extension	28,053	36,020	32,217	36,253
Archives	70,236	70,000	72,660	75,000
David Raines	31,327	62,155	53,172	61,585
Total Building Facilities	181,971	233,773	216,825	239,506
Criminal Justice				
District Court	1,543,481	1,906,275	1,851,605	1,893,155
District Attorney	4,167,825	4,355,544	4,355,544	4,530,397
Coroner	193,187	225,100	230,747	232,100

GENERAL FUND

Summary of Revenues, Expenditures, and Changes in Fund Balance

	2013	2014		2015
	Actual	Budget	Estimated	Adopted
Constables & Justices of the Peace	68,132	72,200	70,134	72,150
Total Criminal Justice	5,972,625	6,559,119	6,508,030	6,727,802
Total Expenditures - General Fund	9,398,533	10,602,840	10,044,710	11,026,003
Excess (Deficiency) Of Revenues Over Expenditures	(402,170)	(1,566,900)	(818,747)	(1,765,823)
Other Financing Sources:				
Transfers In	1,500,000	1,725,000	1,725,000	1,700,000
Transfers Out	-	(150,000)	(150,000)	(400,000)
Total Other Financing Sources (Uses)	1,500,000	1,575,000	1,575,000	1,300,000
Net Change In Fund Balance	1,097,830	8,100	756,253	(465,823)
Fund Balance, Beginning Of Year	14,892,084	15,443,655	15,989,914	16,746,167
Fund Balance, End Of Year	\$ 15,989,914	15,451,755	16,746,167	16,280,344

GENERAL FUND - EXPENDITURES BY FUNCTION



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 includes expenditures associated with the management of overall Caddo Parish operations such as the Caddo Parish Commission, administration, legal, and finance.

GENERAL FUND

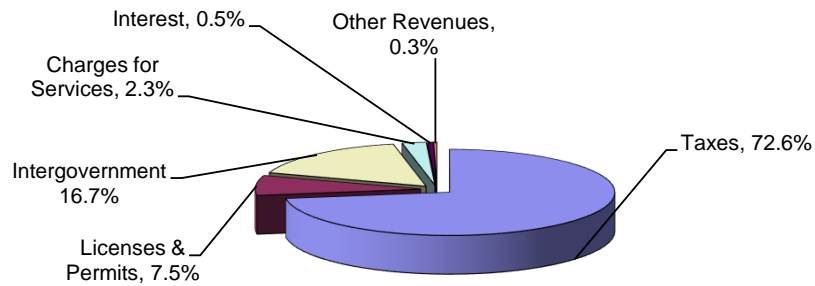
Budget By Category

	2013 Actual	2014		2015 Adopted
		Budget	Estimated	
Revenues				
Tax Revenue	\$ 6,568,031	6,523,040	6,612,882	6,726,780
Licenses & Permits	723,222	653,400	749,770	692,300
Intergovernmental Revenue	1,420,527	1,535,000	1,549,984	1,546,500
Charges For Services	216,929	215,000	220,188	217,000
Rents & Interest Earned	43,036	90,000	64,870	48,600
Other Revenues	24,618	19,500	28,269	29,000
Total Revenues	8,996,363	9,035,940	9,225,963	9,260,180
Expenditures				
Salaries & Benefits	5,109,465	5,568,102	5,286,336	5,525,515
Materials & Supplies	226,023	282,675	252,878	290,675
Education, Training & Travel	204,660	255,800	228,316	280,800
Utilities	124,373	144,100	133,659	147,000
Repairs & Maintenance	42,315	57,400	54,709	58,200
Contract Services	526,147	658,911	607,370	673,350
Statutory Charges	4,756,328	5,000,590	4,993,874	4,904,479
Internal Charges	(1,343,596)	(1,423,293)	(1,424,810)	(1,436,731)
Capital Outlay	35,537	74,200	53,860	72,000
Allocations To Other Entities	265,973	284,893	258,968	262,203
Debt Service	-	-	-	197,800
Other Expenses	80,701	105,650	102,904	112,150
Grant Programs	111,855	285,000	218,366	285,000
Reimbursements	(741,248)	(691,188)	(721,720)	(346,438)
Total Expenditures	9,398,533	10,602,840	10,044,710	11,026,003
Excess (Deficiency) Of Revenues Over Expenditures	(402,170)	(1,566,900)	(818,747)	(1,765,823)
Other Financing Sources (Uses)				
Transfers In	1,500,000	1,725,000	1,725,000	1,700,000
Transfers Out	-	(150,000)	(150,000)	(400,000)
Total Other Financing Sources (Uses)	1,500,000	1,575,000	1,575,000	1,300,000

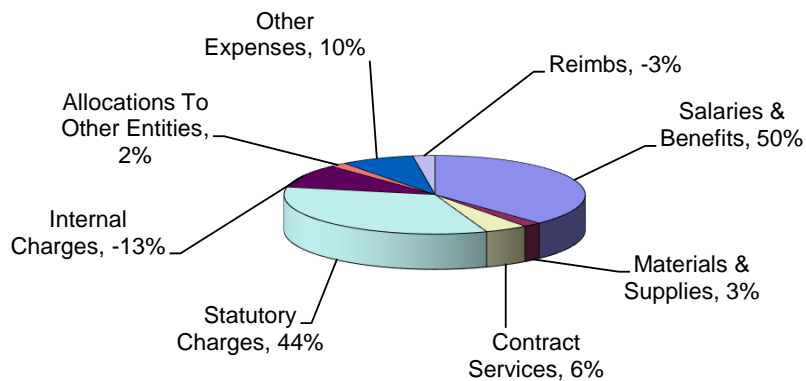
GENERAL FUND

Budget By Category

	2013	2014		2015
	Actual	Budget	Estimated	Adopted
Net Change In Fund Balance	1,097,830	8,100	756,253	(465,823)
Fund Balance, Beginning Of Year	14,892,084	15,443,655	15,989,914	16,746,167
Fund Balance, End Of Year	\$ 15,989,914	15,451,755	16,746,167	16,280,344



72.6% of the General Fund revenues for 2015 come from ad valorem (property) taxes. Property taxes are budgeted to increase 2.2% over the 2014 assessed value, which results from new construction coming on to the tax rolls.



Salaries and benefits comprise 50% 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, 44%. Statutory charges primarily include State mandated costs of the District Attorney's Office and the Coroner's Office. Internal charges represents costs charged back to other operating funds.

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014				2015 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Revenues								
3111	Ad Valorem Tax-Inside City	\$ 3,612,639	3,780,800	-	3,780,980	3,780,980	3,862,440	2.15%
3112	Ad Valorem Tax-Outside	2,995,069	2,911,420	-	2,963,420	2,963,420	3,037,500	2.50%
3115	Estimated Uncollectible Taxes	(106,083)	(234,230)	-	(236,050)	(236,050)	(241,500)	2.31%
3118	Payments In Lieu Of Taxes	43,706	40,000	45,058	-	45,058	42,000	(6.79)%
3120	Prior Year Taxes	22,700	25,050	59,474	-	59,474	26,340	(55.71)%
3211	Liquor Licenses	19,925	21,500	20,775	-	20,775	21,000	1.08%
3212	Beer Licenses	6,235	6,900	6,073	175	6,248	6,300	0.83%
3216	Occupational Licenses	234,319	225,000	231,513	-	231,513	225,000	(2.81)%
3217	Insurance Licenses	462,743	400,000	491,234	-	491,234	440,000	(10.43)%
3218	Cable T.V. Franchise Fees	213,429	210,000	157,331	56,607	213,938	212,000	(0.91)%
3224	Fines	3,500	5,000	6,250	-	6,250	5,000	(20.00)%
3351	State Revenue Sharing	170,806	172,000	-	170,000	170,000	169,500	(0.29)%
3353	Louisiana Oil & Gas Severance	971,266	955,000	971,266	4,006	975,272	970,000	(0.54)%
3354	Louisiana Timber Severance	147,197	100,000	44,157	54,157	98,314	100,000	1.71%
3355	Louisiana Beer Tax	21,591	23,000	10,699	10,699	21,398	22,000	2.81%
3610	Interest Earned	13,036	60,000	33,579	9,841	43,420	30,000	(30.91)%
3625	Parking Rental	30,000	30,000	16,800	4,650	21,450	18,600	(13.29)%
3695	Miscellaneous Revenue	14,841	15,000	12,680	1,961	14,641	15,000	2.45%
3723	Federal Grants - Other	109,667	285,000	194,616	90,384	285,000	285,000	0.00%
3727	Court Services Fees	9,777	4,500	13,501	127	13,628	14,000	2.73%
Total Revenues - General Fund		8,996,363	9,035,940	2,315,006	6,910,957	9,225,963	9,260,180	0.37%
Expenditures								
111 - Commission								
4113	Salaries Regular Employees	183,498	191,037	113,718	37,194	150,912	188,386	24.83%
4115	Salaries-Commissioners	261,566	270,956	198,664	69,647	268,311	273,677	2.00%
4122	Salaries-Part Time	-	4,000	3,823	-	3,823	-	(100.00)%
4131	Parochial Retirement	30,471	31,206	16,963	7,183	24,146	27,074	12.13%
4132	Group Health Insurance	29,867	40,391	13,709	3,996	17,705	27,944	57.83%
4133	Retired Employees Grp Insurance	5,377	5,753	2,877	2,876	5,753	6,156	7.01%
4135	Medicare Insurance	7,994	7,902	5,586	1,587	7,173	8,002	11.56%
4136	Caddo Parish Employee Retirement	34,752	39,557	27,364	8,696	36,060	34,792	(3.52)%
4210	Books and Subscriptions	231	950	270	539	809	950	17.43%
4211	Dues-Governmental Organizations	20,784	21,000	22,499	250	22,749	23,000	1.10%
4220	Official Publications	28,511	33,000	14,571	15,493	30,064	33,000	9.77%

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014				2015 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
4230	Education, Travel and Training	83,269	95,000	66,860	30,129	96,989	120,000	23.73%
4241	Office Supplies	19,059	12,000	5,728	4,374	10,102	12,000	18.79%
4242	Postage	1,058	1,200	441	672	1,113	1,200	7.82%
4243	Copy Supplies	2,925	4,000	1,665	1,135	2,800	3,500	25.00%
4280	Telephone	8,408	6,200	3,275	2,578	5,853	6,200	5.93%
4311	Employee Physicals	-	150	-	85	85	150	76.47%
4321	Legal and Auditing	699	739	720	-	720	751	4.31%
4324	Information Systems Allocation	7,644	8,026	4,013	4,013	8,026	8,428	5.01%
4327	Professional Services	4,862	40,000	4,109	6,153	10,262	20,000	94.89%
4353	Parking Fees	1,585	1,800	1,368	432	1,800	1,800	0.00%
4511	Casualty Insurance	728	728	364	364	728	753	3.43%
4512	Workers Comp Insurance	3,933	3,934	1,967	1,967	3,934	4,062	3.25%
4546	Reimb-MPC	(36,000)	(25,000)	(6,760)	(19,280)	(26,040)	(25,000)	(3.99%)
4742	Office Equipment	-	9,500	-	5,000	5,000	7,000	40.00%
Total Commission		701,221	804,029	503,794	185,083	688,877	783,825	13.78%
120 - Criminal Justice								
21 - District Court								
4113	Salaries Regular Employees	1,223,881	1,354,580	1,024,677	362,542	1,387,219	1,324,666	(4.51%)
4114	Salaries-Special	-	2,500	100	400	500	2,500	400.00%
4119	Salaries Reimbursed By Others	(24,017)	(89,888)	(16,885)	(50,655)	(67,540)	(71,000)	5.12%
4122	Salaries-Part Time	4,991	21,450	-	14,285	14,285	-	(100.00%)
4131	Parochial Retirement	70,536	100,759	65,181	21,630	86,811	78,881	(9.13%)
4132	Group Health Insurance	136,373	159,502	123,615	38,910	162,525	174,000	7.06%
4133	Retired Employees Grp Insurance	33,236	35,563	17,781	17,782	35,563	38,052	7.00%
4135	Medicare Insurance	18,198	19,583	16,728	4,750	21,478	23,319	8.57%
4136	Caddo Parish Employee Retirement	113,682	113,447	78,593	24,091	102,684	93,716	(8.73%)
4137	Supplemental Benefits	396	-	-	-	-	-	0.00%
4138	Unemployment Claims	494	-	3,952	-	3,952	4,500	13.87%
4210	Books and Subscriptions	31,835	27,500	31,381	1,112	32,493	27,500	(15.37%)
4221	Printed Office Forms	-	1,500	-	1,472	1,472	1,500	1.90%
4241	Office Supplies	27,583	24,000	19,756	4,224	23,980	26,000	8.42%
4242	Postage	4,450	6,500	2,581	2,006	4,587	6,500	41.70%
4243	Copy Supplies	15,592	18,000	9,626	3,970	13,596	18,000	32.39%
4245	Courtroom Supplies	-	3,000	-	2,368	2,368	3,000	26.69%
4280	Telephone	19,716	20,000	14,226	5,454	19,680	20,000	1.63%

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014				2015 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
4313	Maintenance Contract	-	3,000	-	-	-	-	0.00%
4353	Parking Fees	11,600	14,600	8,268	6,332	14,600	15,500	6.16%
4395	Grant Programs - Other	111,855	285,000	158,856	59,510	218,366	285,000	30.51%
4511	Casualty Insurance	324	324	162	162	324	334	3.09%
4512	Workers Comp Insurance	30,252	30,252	15,126	15,126	30,252	31,235	3.25%
4539	Cr Court Fund Deficit	(94,229)	(50,000)	-	(54,182)	(54,182)	(10,000)	(81.54%)
4547	Reimb-Hearing Officer	(208,982)	(212,897)	-	(212,897)	(212,897)	(218,048)	2.42%
4742	Office Equipment	15,715	18,000	7,106	2,383	9,489	18,000	89.69%
Total District Court		1,543,481	1,906,275	1,580,830	270,775	1,851,605	1,893,155	2.24%
23 - District Attorney								
4133	Retired Employees Grp Insurance	19,668	21,045	10,523	10,523	21,045	22,518	7.00%
4540	Reimb-District Attorney	(357,603)	(351,491)	(4,488)	(347,004)	(351,491)	-	(100.00%)
4581	Annual Appropriation	4,505,760	4,685,990	3,250,874	1,435,116	4,685,990	4,507,879	(3.80%)
Total District Attorney		4,167,825	4,355,544	3,256,909	1,098,635	4,355,544	4,530,397	4.01%
25 - Coroner								
4204	Autopsies	38,087	70,000	57,647	18,000	75,647	77,000	1.79%
4581	Annual Appropriation	155,100	155,100	116,400	38,700	155,100	155,100	0.00%
Total Coroner		193,187	225,100	174,047	56,700	230,747	232,100	0.59%
28 - JP & Constables								
4113	Salaries Regular Employees	53,550	54,000	40,500	13,500	54,000	54,000	0.00%
4119	Salaries Reimbursed By Others	(25,231)	(25,000)	(16,416)	(8,108)	(24,524)	(25,000)	1.94%
4135	Medicare Insurance	4,652	4,700	3,516	1,132	4,648	4,650	0.04%
4137	Supplemental Benefits	23,800	24,000	17,600	6,924	24,524	24,000	(2.14%)
4230	Education, Travel and Training	10,991	12,000	6,957	3,479	10,436	12,000	14.99%
4570	Costs to Other Governmental Entities	370	2,500	175	875	1,050	2,500	138.10%
Total JP & Constables		68,132	72,200	52,332	17,802	70,134	72,150	2.87%
Total Criminal Justice		5,972,625	6,559,119	5,064,118	1,443,912	6,508,030	6,727,802	3.38%

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014				2015 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
131 - Administration & Legal								
4113	Salaries Regular Employees	732,228	760,188	525,126	195,463	720,589	762,320	5.79%
4131	Parochial Retirement	73,205	80,307	44,239	13,311	57,550	54,892	(4.62%)
4132	Group Health Insurance	34,406	45,075	27,974	8,478	36,452	39,004	7.00%
4133	Retired Employees Grp Insurance	19,553	20,922	10,461	10,461	20,922	22,387	7.00%
4135	Medicare Insurance	10,299	11,023	7,858	2,363	10,221	11,054	8.15%
4136	Caddo Parish Employee Retirement	45,233	41,323	45,101	13,494	58,595	55,646	(5.03%)
4138	Unemployment Claims	-	1,500	-	755	755	1,500	98.68%
4210	Books and Subscriptions	19,275	17,500	11,636	6,742	18,378	19,500	6.11%
4211	Dues-Governmental Organizations	8,681	8,500	4,702	2,985	7,687	8,500	10.58%
4221	Printed Office Forms	1,275	1,000	606	469	1,075	1,100	2.33%
4230	Education, Travel and Training	49,353	53,000	26,753	19,231	45,984	53,000	15.26%
4241	Office Supplies	7,916	6,800	4,900	1,925	6,825	7,500	9.89%
4242	Postage	545	1,500	425	561	986	1,500	52.13%
4243	Copy Supplies	3,878	4,000	2,752	1,222	3,974	4,000	0.65%
4250	Equipment Repairs	109	1,500	213	613	826	1,500	81.60%
4251	Gas, Oil, Grease	2,118	2,800	815	1,051	1,866	2,800	50.05%
4280	Telephone	6,157	6,500	5,647	2,128	7,775	8,000	2.89%
4311	Employee Physicals	208	300	-	250	250	300	20.00%
4321	Legal and Auditing	3,153	5,000	2,044	2,000	4,044	5,000	23.64%
4324	Information Systems Allocation	17,836	18,728	9,364	9,364	18,728	19,664	5.00%
4327	Professional Services	54,506	58,000	24,878	22,027	46,905	58,000	23.65%
4344	Public Information	3,022	20,000	10,776	8,000	18,776	20,000	6.52%
4353	Parking Fees	6,832	7,000	2,464	2,970	5,434	7,000	28.82%
4360	Reimb from Other Funds	(457,868)	(481,535)	(240,766)	(240,769)	(481,535)	(476,987)	(0.94%)
4390	General Ins-Legal Service	(48,825)	(48,825)	(24,413)	(24,412)	(48,825)	(50,500)	3.43%
4511	Casualty Insurance	1,130	1,132	566	566	1,132	1,167	3.09%
4512	Workers Comp Insurance	15,690	15,690	7,845	7,845	15,690	16,201	3.26%
4742	Office Equipment	1,781	5,000	581	3,850	4,431	5,000	12.84%
Total Administration		611,696	663,928	512,547	72,943	585,490	659,048	12.56%
132 - Human Resources								
4113	Salaries Regular Employees	192,734	198,432	141,922	52,875	194,797	206,212	5.86%
4131	Parochial Retirement	32,061	31,749	24,094	7,074	31,168	29,901	(4.07%)
4132	Group Health Insurance	14,698	12,510	13,665	4,133	17,798	19,044	7.00%

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014				2015 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
4133	Retired Employees Grp Insurance	6,843	7,322	3,661	3,661	7,322	7,835	7.01%
4135	Medicare Insurance	2,593	2,878	2,021	606	2,627	2,991	13.86%
4210	Books and Subscriptions	124	2,000	-	1,215	1,215	1,500	23.46%
4211	Dues-Governmental Organizations	205	800	235	301	536	800	49.25%
4221	Printed Office Forms	125	500	31	400	431	500	16.01%
4230	Education, Travel and Training	7,428	8,500	7,176	350	7,526	8,500	12.94%
4241	Office Supplies	3,119	3,800	917	1,752	2,669	3,800	42.38%
4242	Postage	1,292	2,000	484	1,042	1,526	2,000	31.06%
4243	Copy Supplies	2,537	4,000	1,416	1,886	3,302	4,000	21.14%
4244	Training Resources	5,078	6,000	4,374	1,000	5,374	6,000	11.65%
4247	Record Retention	16,515	20,000	20,240	9,623	29,863	34,000	13.85%
4256	Annual Pin Ceremony	4,778	7,000	2,368	3,000	5,368	6,000	11.77%
4280	Telephone	972	1,450	870	698	1,568	1,450	(7.53%)
4311	Employee Physicals	-	200	7	100	107	200	86.92%
4313	Maintenance Contract	-	7,500	3,772	2,000	5,772	7,500	29.94%
4321	Legal and Auditing	656	694	677	-	677	705	4.14%
4324	Information Systems Allocation	20,384	21,403	10,701	10,702	21,403	22,474	5.00%
4327	Professional Services	113	2,500	200	993	1,193	2,500	109.56%
4353	Parking Fees	861	750	469	182	651	750	15.21%
4360	Reimb from Other Funds	(191,489)	(212,402)	(106,202)	(106,200)	(212,402)	(226,726)	6.74%
4511	Casualty Insurance	324	324	162	162	324	334	3.09%
4512	Workers Comp Insurance	6,191	6,191	3,096	3,095	6,191	6,392	3.25%
4742	Office Equipment	729	2,500	-	1,510	1,510	2,500	65.56%
Total Human Resources		128,871	138,601	136,356	2,160	138,516	151,162	9.13%
133 - Finance								
4113	Salaries Regular Employees	649,675	709,128	459,928	193,924	653,852	733,055	12.11%
4119	Salaries-Reimbursed By Others	(35,309)	(20,000)	-	(20,000)	(20,000)	(20,000)	0.00%
4122	Part Time Employees	-	4,500	4,129	-	4,129	4,500	8.99%
4131	Parochial Retirement	84,492	90,118	58,981	17,652	76,633	72,789	(5.02%)
4132	Group Health Insurance	75,894	83,933	53,023	15,098	68,121	72,889	7.00%
4133	Retired Employees Grp Insurance	19,557	20,927	10,464	10,463	20,927	22,392	7.00%
4135	Medicare Insurance	7,274	10,347	6,042	1,743	7,785	8,814	13.22%
4136	Caddo Parish Employee Retirement	23,728	24,062	18,269	5,505	23,774	22,699	(4.52%)
4210	Books and Subscriptions	1,301	2,000	1,828	-	1,828	2,000	9.41%
4211	Dues-Governmental Organizations	5,147	5,000	4,492	1,190	5,682	6,000	5.60%

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014				2015 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
4221	Printed Office Forms	7,662	6,000	2,237	3,119	5,356	6,000	12.02%
4223	Annual Report	4,205	9,000	4,175	4,175	8,350	9,000	7.78%
4230	Education, Travel and Training	28,675	45,000	24,136	10,425	34,561	45,000	30.20%
4241	Office Supplies	9,161	10,000	5,975	2,775	8,750	10,000	14.29%
4242	Postage	9,393	10,500	6,264	3,098	9,362	10,500	12.16%
4243	Copy Supplies	3,569	5,525	1,802	3,007	4,809	5,525	14.89%
4247	Record Retention	5,505	2,000	-	1,611	1,611	2,000	24.15%
4280	Telephone	4,636	4,800	2,448	2,024	4,472	4,800	7.33%
4311	Employee Physicals	55	200	-	155	155	200	29.03%
4313	Maintenance Contract	50	2,000	-	1,711	1,711	2,000	16.89%
4321	Legal and Auditing	176	694	197	200	397	705	77.58%
4324	Information Systems Allocation	20,384	21,403	10,701	10,702	21,403	22,474	5.00%
4327	Professional Services	3,197	5,000	11,074	-	11,074	5,000	(54.85%)
4353	Parking Fees	1,351	2,700	350	1,430	1,780	2,700	51.69%
4360	Reimb from Other Funds	(562,345)	(591,784)	(301,893)	(289,891)	(591,784)	(587,583)	(0.71%)
4372	Cost Allocation Services	11,500	11,500	11,500	-	11,500	12,000	4.35%
4511	Casualty Insurance	1,213	1,213	606	607	1,213	1,250	3.05%
4512	Workers Comp Insurance	15,807	15,807	7,904	7,903	15,807	16,321	3.25%
4542	Reimb-Section 8 Housing	(28,039)	(20,000)	(25,291)	(4,788)	(30,079)	(20,000)	(33.51%)
4543	Accounting Fees	(39,001)	(20,000)	-	(39,500)	(39,500)	(20,000)	(49.37%)
4742	Office Equipment	1,713	8,500	619	6,000	6,619	8,500	28.42%
Total Finance		330,626	460,073	379,960	(49,662)	330,298	461,530	39.73%
136 - Information Systems								
4113	Salaries Regular Employees	189,186	198,476	131,344	49,649	180,993	193,628	6.98%
4131	Parochial Retirement	28,588	31,756	21,760	7,198	28,958	28,076	(3.05%)
4132	Group Health Insurance	12,716	17,048	4,468	3,702	8,170	18,242	123.28%
4133	Retired Employees Grp Insurance	2,445	2,616	1,308	1,308	2,616	2,799	7.00%
4135	Medicare Insurance	2,715	2,878	1,947	601	2,548	2,808	10.20%
4210	Books and Subscriptions	195	500	-	355	355	500	40.85%
4211	Dues-Governmental Organizations	25	200	25	154	179	200	11.73%
4230	Education, Travel and Training	3,990	12,000	8,316	1,792	10,108	12,000	18.72%
4241	Office Supplies	906	800	644	39	683	800	17.13%
4242	Postage	80	100	-	88	88	100	13.64%
4250	Equipment Repairs	1,552	1,500	98	992	1,090	1,500	37.61%
4251	Gas, Oil, Grease	200	1,000	183	723	906	1,000	10.38%

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4280	Telephone	7,411	8,000	4,431	2,568	6,999	8,000	14.30%
4313	Maintenance Contract	152,757	160,000	62,164	99,354	161,518	175,000	8.35%
4321	Legal and Auditing	458	484	472	-	472	489	3.60%
4327	Professional Services	-	4,000	-	3,180	3,180	4,000	25.79%
4360	Reimb from Other Funds	(254,800)	(267,540)	(133,770)	(133,770)	(267,540)	(280,920)	5.00%
4511	Casualty Insurance	1,132	1,132	566	566	1,132	1,167	3.09%
4512	Workers Comp Insurance	4,166	4,166	2,083	2,083	4,166	4,301	3.24%
4742	Office Equipment	894	1,000	1,451	-	1,451	2,000	37.84%
4745	Computer Equipment Purchases	2,958	5,000	350	3,000	3,350	4,000	19.40%
4746	Computer Software Purchase	1,878	2,000	-	1,560	1,560	2,000	28.21%
4754	Internet Access and Maintenance	8,180	14,000	4,314	7,279	11,593	12,000	3.51%
Total Information Systems		167,632	201,116	112,154	52,421	164,575	193,690	17.69%
150 - Allocation To Other Entities								
4951	Metropolitan Planning	189,200	189,200	141,900	47,300	189,200	189,200	0.00%
4952	Civil Defense	40,090	56,880	32,405	-	32,405	40,000	23.44%
4955	Parish Service Office	36,313	36,313	27,235	9,078	36,313	30,503	(16.00%)
Total Allocation To Other Entities		265,603	282,393	201,540	56,378	257,918	259,703	0.69%
161 - Facilities & Maintenance								
63 - Coroner Building								
4260	Building Repairs & Maintenance	9,911	12,000	8,300	3,118	11,418	12,000	5.10%
4272	Electricity	14,221	20,000	10,803	5,926	16,729	20,000	19.55%
4273	Water	460	2,000	771	591	1,362	2,000	46.84%
4280	Telephone	8,603	8,500	6,919	2,286	9,205	9,400	2.12%
4312	Pest Control	391	500	245	176	421	500	18.76%
4316	Security	420	500	280	141	421	500	18.76%
4317	Janitorial Service	15,402	19,000	12,150	3,972	16,122	19,000	17.85%
4388	Building Management	2,947	3,098	1,473	1,625	3,098	3,268	5.49%
Total Coroner Building		52,355	65,598	40,941	17,835	58,776	66,668	13.43%
64 - LSU Extension Bldg								
4260	Building Repairs & Maintenance	4,647	7,000	2,408	3,765	6,173	7,000	13.40%
4272	Electricity	5,144	7,500	4,463	1,388	5,851	7,500	28.18%

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014				2015 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
4273	Water	220	350	116	132	248	350	41.13%
4280	Telephone	861	1,000	675	229	904	1,000	10.62%
4291	Lawn and Tree Maintenance	985	2,000	100	1,531	1,631	2,000	22.62%
4312	Pest Control	396	500	250	160	410	500	21.95%
4316	Security	420	500	280	140	420	500	19.05%
4317	Janitorial Service	9,548	11,000	6,750	3,868	10,618	11,000	3.60%
4318	Waste Disposal Fees	864	1,050	486	356	842	1,050	24.70%
4388	Building Management	2,945	3,098	1,473	1,625	3,098	3,268	5.49%
4511	Casualty Insurance	2,023	2,022	1,011	1,011	2,022	2,085	3.12%
Total LSU Extension Bldg		28,053	36,020	18,012	14,205	32,217	36,253	12.53%
65 - Archives								
4327	Professional Services	70,236	70,000	54,475	18,185	72,660	75,000	3.22%
Total Archives		70,236	70,000	54,475	18,185	72,660	75,000	3.22%
69 - David Raines Comm Center								
4114	Salaries-Special	5,600	5,770	2,800	2,800	5,600	5,770	3.04%
4260	Building Repairs & Maintenance	22,804	30,000	25,360	3,361	28,721	30,000	4.45%
4272	Electricity	40,418	47,000	32,727	10,362	43,089	47,000	9.08%
4273	Water	3,399	3,000	4,041	228	4,269	3,500	(18.01%)
4291	Lawn and Tree Maintenance	1,000	3,000	510	1,342	1,852	3,000	61.99%
4312	Pest Control	499	1,500	176	557	733	1,500	104.64%
4316	Security	1,008	1,200	672	448	1,120	1,200	7.14%
4317	Janitorial Service	14,998	17,500	11,250	4,378	15,628	17,500	11.98%
4318	Waste Disposal Fees	3,672	5,000	2,916	972	3,888	5,000	28.60%
4388	Building Management	8,420	8,853	4,210	4,643	8,853	9,338	5.48%
4511	Casualty Insurance	1,132	1,132	566	566	1,132	1,167	3.09%
4544	Utilities Charged To Other	(39,823)	(30,000)	(19,943)	(9,970)	(29,913)	(30,000)	0.29%
4558	Reimb-Health Tax Fund	(31,800)	(31,800)	(15,900)	(15,900)	(31,800)	(33,390)	5.00%
69 - David Raines Comm Center		31,327	62,155	49,385	3,787	53,172	61,585	15.82%
Total Facilities & Maintenance		181,971	233,773	162,813	54,012	216,825	239,506	10.46%

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014				2015 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
170 - Elections								
71 - Registrar of Voters								
4113	Salaries Regular Employees	195,648	233,700	149,412	51,912	201,324	247,200	22.79%
4122	Salaries-Part Time	99,063	148,800	70,865	57,759	128,624	153,700	19.50%
4132	Group Health Insurance	56,669	60,630	46,703	15,811	62,514	69,415	11.04%
4133	Retired Employees Grp Insurance	6,362	6,807	3,404	3,403	6,807	7,283	6.99%
4135	Medicare Insurance	10,310	14,772	7,692	5,734	13,426	16,821	25.29%
4137	Supplemental Benefits	720	720	540	180	720	720	0.00%
4138	Unemployment Claims	4,472	5,000	-	3,976	3,976	5,000	25.75%
4139	ROV Retirement	41,959	56,672	32,933	11,327	44,260	60,946	37.70%
4210	Books and Subscriptions	2,430	2,200	2,263	390	2,653	2,200	(17.08%)
4211	Dues-Governmental Organizations	1,835	3,200	1,720	1,005	2,725	3,900	43.12%
4220	Official Publications	18,807	19,700	15,152	4,168	19,320	22,200	14.91%
4221	Printed Office Forms	806	5,700	2,105	357	2,462	5,700	131.52%
4230	Education, Travel and Training	15,875	23,800	8,924	7,999	16,923	23,800	40.64%
4241	Office Supplies	11,856	21,500	14,450	1,868	16,318	23,700	45.24%
4242	Postage	23,166	48,900	25,406	17,940	43,346	49,800	14.89%
4243	Copy Supplies	3,758	12,800	2,523	10,000	12,523	15,200	21.38%
4247	Record Retention	9,799	8,800	4,901	4,000	8,901	8,800	(1.13%)
4250	Equipment Repairs	882	2,400	1,317	999	2,316	2,400	3.63%
4251	Gas, Oil, Grease	607	2,500	37	1,000	1,037	1,200	15.72%
4260	Building Repairs & Maintenance	451	1,000	1,312	1,001	2,313	1,800	(22.18%)
4280	Telephone	3,749	7,800	1,860	3,795	5,655	7,800	37.93%
4313	Maintenance Contract	3,935	10,400	4,685	2,000	6,685	11,600	73.52%
4327	Professional Services	26,399	19,800	14,668	6,734	21,402	19,000	(11.22%)
4353	Parking Fees	13,995	11,600	11,312	2,600	13,912	14,500	4.23%
4357	Mobile Voter Registration	-	1,500	-	986	986	1,500	52.13%
4511	Casualty Insurance	971	971	486	485	971	1,001	3.09%
4512	Workers Comp Insurance	4,166	4,166	2,083	2,083	4,166	4,301	3.24%
4742	Office Equipment	1,398	8,200	7,762	634	8,396	10,500	25.06%
Total Registrar of Voters		560,088	744,038	434,515	220,146	654,661	791,987	20.98%

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
72 - Election Cost								
4172	Election Expense	147,444	125,000	89,424	30,000	119,424	160,000	33.98%
4173	Voting Precinct Improvement	-	3,000	-	2,085	2,085	3,000	43.88%
Total Election Cost		147,444	128,000	89,424	32,085	121,509	163,000	34.15%
Total Elections		707,532	872,038	523,939	252,231	776,170	954,987	23.04%
180 - Statutory Appropriations								
4201	Ambulance Service	3,600	7,000	4,175	2,088	6,263	7,000	11.77%
4202	Pauper Funeral	-	2,000	-	1,890	1,890	2,000	5.82%
4310	Codification of Ordinances	1,268	6,000	1,749	3,000	4,749	6,000	26.34%
4352	Governmental Consultants	60,960	100,000	43,120	50,000	93,120	100,000	7.39%
4530	Interest Expense	-	1,500	-	1,025	1,025	1,500	46.34%
4591	Retirement Contributions	196,117	199,170	-	200,730	200,730	205,350	2.30%
4592	Sheriff's Tax Collection	566	1,000	263	408	671	1,000	49.03%
4810	Principal Payments	-	-	-	-	-	115,000	100.00%
4820	Interest Payments	-	-	-	-	-	82,600	100.00%
4830	Paying Agent Fees	-	-	-	-	-	200	100.00%
Total Statutory Appropriations		262,511	316,670	49,307	259,141	308,448	520,650	68.80%
611 - LSU Extension Service								
4113	Salaries Regular Employees	60,000	60,000	45,000	15,000	60,000	63,000	5.00%
4230	Education, Travel and Training	-	500	-	415	415	500	20.48%
4241	Office Supplies	1,595	1,700	1,205	199	1,404	1,700	21.08%
4243	Copy Supplies	2,673	3,800	1,883	1,000	2,883	3,800	31.81%
4250	Equipment Repairs	1,960	2,000	338	1,514	1,852	2,000	7.99%
4251	Gas, Oil, Grease	1,727	2,600	1,603	945	2,548	2,600	2.04%
4742	Office Equipment	290	500	-	461	461	500	8.46%
Total LSU Extension Service		68,245	71,100	50,029	19,534	69,563	74,100	6.52%
Total Expenditures - General Fund		9,398,533	10,602,840	7,696,557	2,348,153	10,044,710	11,026,003	9.77%
Excess (Deficiency) Of Revenues Over Expenditures		(402,170)	(1,566,900)	(5,381,551)	4,562,804	(818,747)	(1,765,823)	115.67%

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
Other Financing Sources (Uses)								
3855	Transfer From Criminal Justice	1,500,000	1,725,000	862,500	862,500	1,725,000	1,700,000	(1.45%)
4688	Transfer To Capital Outlay	-	(150,000)	(75,000)	(75,000)	(150,000)	(400,000)	166.67%
Total Other Financing Sources (Uses)		1,500,000	1,575,000	787,500	787,500	1,575,000	1,300,000	(17.46%)
Net Change In Fund Balance		1,097,830	8,100	(4,594,051)	5,350,304	756,253	(465,823)	(161.60%)
Fund Balance, Beginning of Year		14,892,084	15,443,655	15,989,914	11,395,863	15,989,914	16,746,167	4.73%
Fund Balance, End of Year		\$ 15,989,914	15,451,755	11,395,863	16,746,167	16,746,167	16,280,344	(2.78%)



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 - 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 – The Building Maintenance Fund accounts for the proceeds of a special ad valorem tax dedicated for maintenance and operation of the parish courthouse and other public buildings.

Detention Facilities Fund – 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 and the Juvenile Detention Center.

Parks and Recreation Fund – 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 – 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 – 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 – 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 – 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 – The Riverboat Fund accounts for revenues received by the Commission from a share of gaming receipts received from riverboat casinos.

Oil and Gas Fund – 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.

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

Economic Development Fund -- 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.

Law Officers Witness Fund – 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.

Reserve Trust Fund – 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.

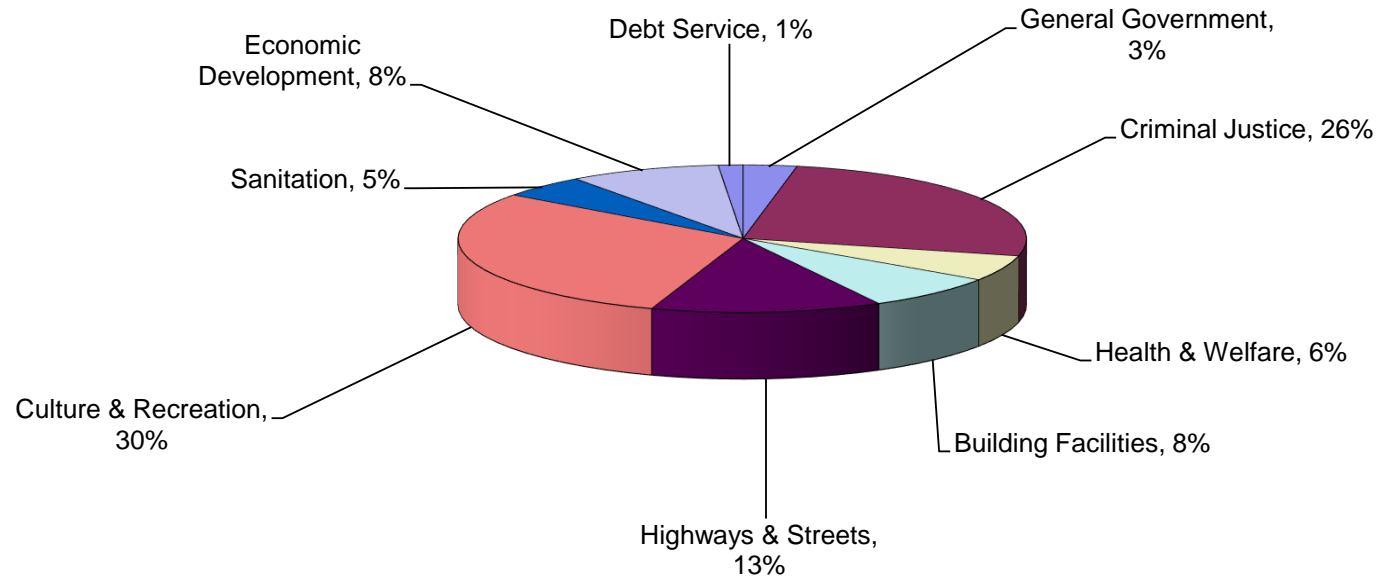
Shreve Memorial Library Fund -- The Shreve Memorial Library Fund accounts for the proceeds of a special ad valorem tax and other revenues dedicated to the operation of the Shreve Memorial Library system. The accounting for this fund is performed by the City of Shreveport but the financial activity must be reported under the Parish of Caddo.

SPECIAL REVENUE FUNDS

Summary of Revenues, Expenditures, and Changes in Fund Balances

	Public Works	Building Maint	Detention Facilities	Parks & Recreation	Solid Waste	Juvenile Justice	Health Tax	Biomed	Riverboat	Criminal Justice	Oil and Gas	Economic Develop	Law Off Witness	Reserve Trust	Library	Total
Revenues																
Tax Revenue	\$ 13,103,520	4,414,810	8,561,440	1,375,690	3,151,670	3,209,320	3,244,180	2,836,410	-	5,193,510	-	-	-	-	14,988,860	60,079,410
Licenses & Permits	315,000	-	-	-	-	-	6,000	-	-	-	-	-	-	-	-	321,000
Intergovernmental Revenue	1,948,000	113,500	220,000	35,000	-	851,129	83,500	73,000	-	138,500	-	-	-	-	411,352	3,873,981
Gaming Revenue	-	-	-	-	-	-	-	-	1,200,000	-	-	425,000	-	-	-	1,625,000
Oil and Gas	-	-	-	-	-	-	-	-	-	-	1,005,000	-	-	-	-	1,005,000
Charges For Services	456,800	-	-	-	-	3,000	76,000	-	-	-	-	-	30,000	-	192,000	757,800
Fines & Forfeitures	50,000	-	-	-	-	-	-	-	-	-	-	-	150	-	106,000	156,150
Rents & Interest Earned	60,000	18,000	11,000	19,000	50,000	3,000	82,000	125	150	1,000	175,000	4,000	100	250,000	54,000	727,375
Other Revenues	110,000	4,000	10,000	9,000	130,000	14,200	5,000	-	5,000	-	-	-	-	-	95,000	382,200
Total Revenues	16,043,320	4,550,310	8,802,440	1,438,690	3,331,670	4,080,649	3,496,680	2,909,535	1,205,150	5,333,010	1,180,000	429,000	30,250	250,000	15,847,212	68,927,916
Expenditures By Function																
General Government																
Allocations-Other Entities	-	-	-	30,000	-	-	-	-	1,031,000	-	-	-	-	-	-	1,061,000
Administration	-	-	-	-	-	-	-	-	128,449	-	40,261	-	-	11,666	-	180,376
Fleet Services	599,609	-	-	-	-	-	-	-	-	-	-	-	-	-	-	599,609
Criminal Justice																
Criminal Administration	-	-	-	-	-	-	-	-	-	370,782	-	-	28,082	-	-	398,864
CCC -Facs & Maintenance	-	-	3,399,806	-	-	-	-	-	-	-	-	-	-	-	-	3,399,806
CCC -Statutory Charges	-	-	4,935,000	-	-	-	-	-	-	-	-	-	-	-	-	4,935,000
Juvenile Court	-	-	-	-	-	649,883	-	-	-	-	-	-	-	-	-	649,883
Juv Services - Probation	-	-	-	-	-	3,361,285	-	-	-	-	-	-	-	-	-	3,361,285
Juv Services - Detention	-	-	-	-	-	2,845,548	-	-	-	-	-	-	-	-	-	2,845,548
Health & Welfare																
Shreveport Regional Lab	-	-	-	-	-	-	92,096	-	-	-	-	-	-	-	-	92,096
Highland Health Unit	-	-	-	-	-	-	660,321	-	-	-	-	-	-	-	-	660,321
Vivian Health Unit	-	-	-	-	-	-	65,797	-	-	-	-	-	-	-	-	65,797
David Raines Comm Ctr	-	-	-	-	-	-	33,390	-	-	-	-	-	-	-	-	33,390
Animal Services	-	-	-	-	-	-	2,019,954	-	-	-	-	-	-	-	-	2,019,954
Mosquito Control	-	-	-	-	-	-	534,758	-	-	-	-	-	-	-	-	534,758
Building Facilities																
Courthouse	-	3,763,743	-	-	-	-	-	-	-	-	-	-	-	-	-	3,763,743
Bickham Building	-	147,140	-	-	-	-	-	-	-	-	-	-	-	-	-	147,140
Government Plaza	-	200,511	-	-	-	-	-	-	-	-	-	-	-	-	-	200,511
Juvenile Justice Buildings	-	-	-	-	-	521,993	-	-	-	-	-	-	-	-	-	521,993
Veterans Affairs	-	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	29,000
Highways & Streets																
Road Administration	1,776,041	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,776,041
Road Maintenance	6,122,473	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,122,473
Sanitation	-	-	-	-	2,988,822	-	-	-	-	-	-	-	-	-	-	2,988,822
Culture & Recreation	-	-	-	1,264,035	-	-	-	-	-	-	-	-	-	-	16,805,206	18,069,241
Economic Development	-	-	-	-	-	-	-	3,310,981	-	-	-	1,892,608	-	-	-	5,203,589
Debt Service	-	-	197,800	-	-	-	-	-	-	-	-	-	-	-	647,900	845,700
Total Expenditures	8,498,123	4,140,394	8,532,606	1,294,035	2,988,822	7,378,709	3,406,316	3,310,981	1,159,449	370,782	40,261	1,892,608	28,082	11,666	17,453,106	60,505,940
Excess (Deficiency)	7,545,197	409,916	269,834	144,655	342,848	(3,298,060)	90,364	(401,446)	45,701	4,962,228	1,139,739	(1,463,608)	2,168	238,334	(1,605,894)	8,421,976
Other Financing Sources (Uses)																
Transfers In	-	-	-	-	-	3,300,000	-	-	200,000	-	-	1,700,000	-	-	1,610,984	6,810,984
Transfers Out	(9,385,000)	(300,000)	(500,000)	(148,000)	(650,000)	-	-	-	-	(5,000,000)	(2,700,000)	-	-	-	-	(18,683,000)
Total Other Fin Sources (Uses)	(9,385,000)	(300,000)	(500,000)	(148,000)	(650,000)	3,300,000	-	-	200,000	(5,000,000)	(2,700,000)	1,700,000	-	-	1,610,984	(11,872,016)
Net Change In Fund Balances	(1,839,803)	109,916	(230,166)	(3,345)	(307,152)	1,940	90,364	(401,446)	245,701	(37,772)	(1,560,261)	236,392	2,168	238,334	5,090	(3,450,040)
Beginning Fund Balance	18,528,879	7,545,218	8,355,642	3,069,151	20,538,816	3,401,408	4,447,932	691,614	194,847	1,984,292	10,694,175	741,788	38,291	37,211,948	18,138,940	135,582,941
Ending Fund Balance	\$ 16,689,076	7,655,134	8,125,476	3,065,806	20,231,664	3,403,348	4,538,296	290,168	440,548	1,946,520	9,133,914	978,180	40,459	37,450,282	18,144,030	132,132,901

SPECIAL REVENUE FUNDS - EXPENDITURES BY FUNCTION



26% 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. Culture and recreation primarily represent expenses of the Shreve Memorial Library which are reported in the Caddo Parish financial statements and annual budget but are under the management of the Shreve Memorial Library Board.

SPECIAL REVENUE FUNDS

Budget By Category

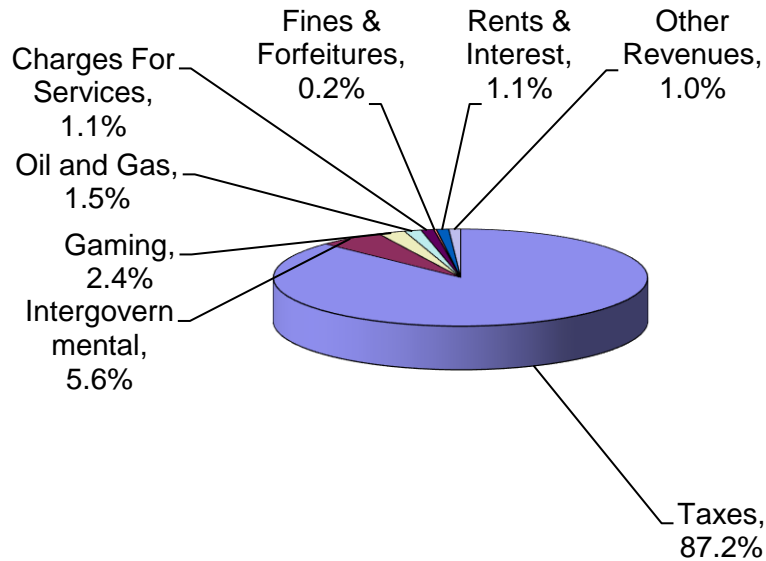
	2013 Actual	2014		2015 Adopted
		Budget	Estimated	
Revenues				
Tax Revenue	\$ 58,885,401	58,423,250	59,887,374	60,079,410
Licenses & Permits	369,662	246,000	332,915	321,000
Intergovernmental Revenue	4,214,402	3,844,331	3,881,722	3,873,981
Gaming Revenue	1,924,061	1,750,000	1,792,270	1,625,000
Oil and Gas Revenue	1,187,767	950,000	962,285	1,005,000
Charges For Services	780,777	763,800	734,025	757,800
Fines & Forfeitures	139,164	187,150	143,377	156,150
Rents & Interest Earned	244,635	696,375	757,198	727,375
Other Revenues	668,813	316,100	589,368	382,200
Total Revenues	68,414,682	67,177,006	69,080,534	68,927,916
Expenditures				
Salaries & Benefits	24,548,421	26,351,943	25,794,310	27,741,888
Materials & Supplies	2,983,264	3,564,850	3,291,868	3,673,250
Education, Training & Travel	230,742	311,500	264,013	306,500
Utilities	2,787,455	3,320,400	3,043,136	3,298,850
Repairs & Maintenance	2,641,302	3,283,300	2,819,306	3,102,390
Prison Operations	4,700,964	5,289,600	4,906,690	5,150,600
Contract Services	6,621,011	7,760,914	7,440,159	8,321,191
Statutory Charges	131,770	144,475	142,234	199,975
Internal Charges	2,153,323	2,233,312	2,247,653	2,299,232
Capital Outlay	8,258,263	5,054,050	4,049,233	2,021,905
Allocations To Other Entities	2,700,142	3,479,910	3,140,646	3,011,880
Debt Service	1,018,370	1,038,700	1,039,100	845,700
Other Expenses	252,412	337,700	271,041	314,300
Grant Programs	574,102	460,479	591,642	515,479
Reimbursements	(273,010)	(313,200)	(312,905)	(363,200)
Juror & Witness Expense	56,900	72,000	56,350	66,000
Total Expenditures	59,385,431	62,389,933	58,784,476	60,505,940
Excess (Deficiency) Of Revenues Over Expenditures	9,029,251	4,787,073	10,296,058	8,421,976

SPECIAL REVENUE FUNDS

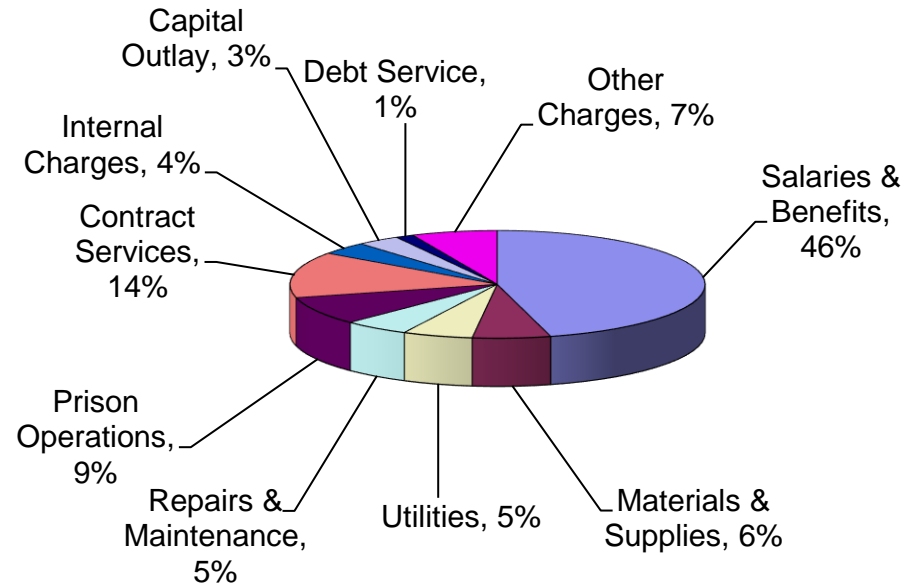
Budget By Category

	2013	2014		2015
	Actual	Budget	Estimated	Adopted
Other Financing Sources (Uses)				
Transfers In	8,613,174	8,056,400	8,814,053	6,810,984
Transfer Out	(29,696,000)	(19,011,000)	(17,511,000)	(18,683,000)
Total Other Financing Sources (Uses)	(21,082,826)	(10,954,600)	(8,696,947)	(11,872,016)
Net Change In Fund Balance	(12,053,575)	(6,167,527)	1,599,111	(3,450,040)
Fund Balance, Beginning Of Year	146,037,455	137,474,031	133,983,830	135,582,941
Fund Balance, End Of Year	\$ 133,983,880	131,306,504	135,582,941	132,132,901

REVENUES BY SOURCE



EXPENDITURES BY CATEGORY



SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
Public Works Fund (200)								
<u>Revenues</u>								
3113	Ad Valorem Tax-Parish	\$ 6,213,387	6,717,430	-	6,750,980	6,750,980	6,902,990	2.25%
3114	Gas & Oil Sales	222,830	225,000	129,368	94,168	223,536	225,000	0.65%
3115	Estimated Uncollectible Taxes	(91,817)	(235,110)	-	(236,280)	(236,280)	(241,610)	2.26%
3117	Sign Billings	1,983	2,300	1,198	1,098	2,296	2,300	0.17%
3119	Equipment Repair Billings	92,608	103,000	65,780	33,168	98,948	100,000	1.06%
3120	Prior Year Taxes	40,404	41,010	73,996	-	73,996	42,140	(43.05%)
3175	Sales Tax Collections	6,349,111	6,200,000	5,858,123	1,017,341	6,875,464	6,400,000	(6.92%)
3180	Culvert Fees	9,096	7,500	4,825	2,788	7,613	7,500	(1.48%)
3181	Subdivision Fees	14,338	18,000	7,150	2,775	9,925	12,000	20.91%
3190	Special Assessment Revenue	143,202	-	-	15,000	15,000	10,000	(33.33%)
3219	Oil and Gas Permits	344,590	225,000	308,020	6,630	314,650	300,000	(4.66%)
3220	Building Permits	17,050	15,000	7,880	5,314	13,194	15,000	13.69%
3224	Fines	46,107	100,000	38,092	17,171	55,263	50,000	(9.52%)
3351	State Revenue Sharing	149,213	149,500	-	148,721	148,721	148,000	(0.48%)
3356	Parish Transportation Fund	1,619,917	1,400,000	963,859	423,627	1,387,486	1,400,000	0.90%
3357	Road Royalty	411,292	400,000	260,546	-	436,546	400,000	(8.37%)
3610	Interest Earned	38,799	135,000	41,278	21,105	62,383	60,000	(3.82%)
3692	Adjudicated Property Fees	141,077	120,000	30,621	77,343	107,964	110,000	1.89%
3695	Miscellaneous Revenue	137,278	75,000	310,340	2,004	312,344	100,000	(67.98%)
Total Revenues - Public Works Fund		15,900,465	15,698,630	8,101,076	8,382,953	16,660,029	16,043,320	(3.70%)
<u>Expenditures</u>								
411 - Road Administration								
4113	Salaries Regular Employees	747,011	755,766	548,408	209,150	757,558	769,292	1.55%
4131	Parochial Retirement	104,640	100,275	75,876	24,022	99,898	92,065	(7.84%)
4132	Group Health Insurance	96,287	103,443	79,617	33,756	113,373	121,309	7.00%
4133	Retired Employees Grp Insurance	22,484	24,058	12,029	12,029	24,058	25,742	7.00%
4135	Medicare Insurance	10,169	10,959	7,881	2,507	10,388	11,126	7.10%
4136	Caddo Parish Employee Retirement	20,360	20,648	15,679	4,725	20,404	19,484	(4.51%)
4138	Unemployment Claims	-	3,000	-	1,854	1,854	3,000	61.81%
4210	Books and Subscriptions	1,351	1,500	987	371	1,358	1,500	10.46%
4211	Dues-Governmental Organizations	1,195	2,400	2,645	-	2,645	3,000	13.42%
4221	Printed Office Forms	567	1,500	553	394	947	1,500	58.39%
4222	Printing of Maps	-	1,000	-	-	-	-	0.00%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4230	Education, Training and Travel	21,848	30,000	23,415	1,646	25,061	30,000	19.71%
4241	Office Supplies	16,744	18,000	9,064	7,925	16,989	18,000	5.95%
4243	Copy Supplies	3,010	6,000	1,387	3,378	4,765	6,000	25.92%
4250	Equipment Repairs	5,454	7,000	4,183	1,804	5,987	7,000	16.92%
4251	Gas, Oil, Grease	10,252	15,000	5,597	6,654	12,251	15,000	22.44%
4280	Telephone	12,140	15,000	7,986	6,163	14,149	17,000	20.15%
4311	Employee Physicals	368	500	-	258	258	500	93.80%
4313	Maintenance Contract	10,100	12,000	7,250	2,850	10,100	12,000	18.81%
4321	Legal and Auditing	6,194	6,548	6,383	165	6,548	6,651	1.57%
4324	Information Systems Allocation	43,316	45,482	22,741	22,741	45,482	47,756	5.00%
4327	Professional Services	175,341	175,000	176,425	-	176,425	175,000	(0.81%)
4329	Reimb From PW Funds	(179,300)	(179,300)	(89,650)	(89,650)	(179,300)	(179,300)	0.00%
4353	Parking Fees	2,378	3,000	1,361	537	1,898	3,000	58.06%
4361	General Fund Administration	181,547	194,145	97,073	97,072	194,145	195,844	0.88%
4373	Property Standards Enforcement	269,779	-	-	-	-	-	0.00%
4387	Adjudicated Property Expenses	10,000	15,000	4,659	5,220	9,879	15,000	51.84%
4511	Casualty Insurance	108,375	108,375	54,188	54,187	108,375	111,728	3.09%
4512	Workers Comp Insurance	18,299	18,299	9,150	9,149	18,299	18,894	3.25%
4591	Retirement Contributions	193,416	199,930	-	200,930	200,930	205,450	2.25%
4592	Sheriff's Tax Collection	351	2,000	176	1,741	1,917	2,500	30.41%
4742	Office Equipment	1,148	5,000	1,166	3,657	4,823	5,000	3.67%
4745	Computer Equipment Purchases	-	15,000	975	8,680	9,655	15,000	55.36%
Total Road Administration		1,914,824	1,736,528	1,087,204	633,915	1,721,119	1,776,041	3.19%
431 - Fleet Services								
4113	Salaries Regular Employees	321,216	342,157	243,130	90,412	333,542	352,311	5.63%
4131	Parochial Retirement	53,698	54,745	41,254	12,400	53,654	51,085	(4.79%)
4132	Group Health Insurance	59,619	95,135	56,029	17,075	73,104	78,221	7.00%
4133	Retired Employees Grp Insurance	12,220	13,075	6,537	6,538	13,075	13,990	7.00%
4135	Medicare Insurance	4,210	4,961	3,327	995	4,322	5,109	18.21%
4230	Education, Travel and Training	1,735	6,000	277	2,966	3,243	5,000	54.18%
4241	Office Supplies	223	1,500	188	1,047	1,235	1,500	21.46%
4243	Copy Supplies	730	1,500	565	759	1,324	1,500	13.29%
4250	Equipment Repairs	431,844	375,000	187,924	177,174	365,098	375,000	2.71%
4251	Gas, Oil, Grease	897,402	875,000	674,204	215,585	889,789	900,000	1.15%
4260	Building Repairs & Maintenance	17,031	30,000	19,996	8,771	28,767	30,000	4.29%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014				2015 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
4265	Uniforms	538	3,500	437	2,661	3,098	3,500	12.98%
4270	Services and Supplies Charged to Others	(1,397,743)	(1,393,000)	(816,932)	(583,521)	(1,400,453)	(1,300,000)	(7.17%)
4271	Natural Gas	5,241	8,000	4,670	1,008	5,678	8,000	40.89%
4272	Electricity	22,601	25,000	16,393	6,789	23,182	25,000	7.84%
4273	Water	1,539	2,000	1,024	608	1,632	2,000	22.55%
4280	Telephone	1,918	2,500	880	1,109	1,989	2,500	25.69%
4290	Safety Apparel	-	500	56	183	239	500	109.21%
4311	Employee Physicals	-	250	211	104	315	250	(20.63%)
4313	Maintenance Contract	160	1,000	-	569	569	1,000	75.75%
4321	Legal and Auditing	871	1,000	898	-	898	935	4.12%
4324	Information Systems Allocation	7,644	8,026	4,013	4,013	8,026	8,428	5.01%
4325	Computer System	370	2,500	370	328	698	2,500	258.17%
4361	General Fund Administration	49,962	53,098	26,549	26,549	53,098	52,993	(0.20%)
4365	Fleet Service Allocation	(86,000)	(86,000)	(43,000)	(43,000)	(86,000)	(86,000)	0.00%
4388	Building Management	1,684	1,771	842	929	1,771	1,867	5.42%
4421	Sign Materials	21,552	35,000	30,339	6,648	36,987	40,000	8.15%
4422	Small Tools	2,556	2,500	487	1,947	2,434	2,500	2.71%
4511	Casualty Insurance	9,301	9,301	4,650	4,651	9,301	9,589	3.10%
4512	Workers Comp Insurance	10,006	10,006	5,003	5,003	10,006	10,331	3.25%
4530	Interest Expense	206	-	-	-	-	-	0.00%
Total Fleet Services		452,334	486,025	470,321	(29,700)	440,621	599,609	100.00%
441 - Road Maintenance								
30 - Drainage								
4248	Equipment Rental	-	10,000	-	7,250	7,250	10,000	37.93%
4276	Emergency Coordination	9,000	9,000	4,500	4,500	9,000	9,000	0.00%
4319	Spraying of Right of Way	443,318	475,000	322,854	145,133	467,987	475,000	1.50%
4321	Legal and Auditing	4,074	4,186	4,199	-	4,199	4,252	1.26%
4323	Engineering Fees	-	6,000	-	4,582	4,582	6,000	30.95%
4330	Public Works Administration	48,500	48,500	24,250	24,250	48,500	48,500	0.00%
4361	General Fund Administration	30,426	32,200	16,100	16,100	32,200	31,937	(0.82%)
4424	Flood Preparedness	20,403	25,000	12,592	7,286	19,878	25,000	25.77%
4511	Casualty Insurance	64,701	64,701	32,351	32,350	64,701	66,703	3.09%
4592	Sheriff's Tax Collection	143	500	72	178	250	500	100.00%
Total Drainage Improvements		620,565	675,087	416,918	241,629	658,547	676,892	2.79%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
31 - Road Capital Improvements								
4321	Legal and Auditing	3,960	4,307	4,081	-	4,081	4,375	7.20%
4323	Engineering Fees	-	5,000	-	-	3,412	5,000	46.54%
4330	Public Works Administration	70,800	70,800	35,400	35,400	70,800	70,800	0.00%
4361	General Fund Administration	30,426	32,200	16,100	16,100	32,200	31,937	(0.82%)
4375	Tax Collection Charges	58,978	85,000	57,662	24,683	82,345	85,000	3.22%
4415	Bridge Materials and Supplies	6,853	20,000	8,594	-	16,987	20,000	17.74%
4711	Right Of Way	200	2,500	-	1,531	1,531	2,500	63.29%
Total Road Capital Improvements		171,217	219,807	121,837	77,714	211,356	219,612	3.91%
51 - North Camp								
4113	Salaries Regular Employees	845,821	927,218	596,055	247,489	843,544	928,501	10.07%
4131	Parochial Retirement	141,640	157,355	101,177	34,678	135,855	133,817	(1.50%)
4132	Group Health Insurance	206,095	222,764	159,077	63,687	222,764	238,357	7.00%
4133	Retired Employees Grp Insurance	37,879	40,531	20,265	20,266	40,531	43,368	7.00%
4135	Medicare Insurance	10,202	14,260	7,622	6,638	14,260	12,564	(11.89%)
4138	Unemployment Claims	-	1,500	-	784	784	1,500	91.33%
4230	Education, Training and Travel	692	4,000	917	1,000	1,917	4,000	108.66%
4241	Office Supplies	5,511	7,000	1,259	3,952	5,211	7,000	34.33%
4243	Copy Supplies	534	2,500	294	1,239	1,533	2,500	63.08%
4248	Equipment Rental	3,850	6,000	5,719	-	5,719	6,000	4.91%
4250	Equipment Repairs	211,806	215,000	100,999	109,806	210,805	215,000	1.99%
4251	Gas, Oil, Grease	158,841	180,000	98,034	78,807	176,841	180,000	1.79%
4260	Building Repairs & Maintenance	6,358	7,500	2,433	2,925	5,358	7,500	39.98%
4265	Uniforms	9,481	9,000	3,160	5,811	8,971	9,000	0.32%
4271	Natural Gas	378	2,500	395	592	987	2,500	153.29%
4272	Electricity	13,706	14,000	12,868	3,215	16,083	17,000	5.70%
4273	Water	1,589	1,500	893	604	1,497	2,000	33.60%
4275	Street Lights	4,384	5,500	3,209	1,249	4,458	5,500	23.37%
4276	Emergency Coordination	5,500	5,500	2,750	2,750	5,500	5,500	0.00%
4280	Telephone	13,315	15,000	5,648	8,919	14,567	15,000	2.97%
4290	Safety Apparel	1,976	2,500	944	1,465	2,409	2,500	3.78%
4311	Employee Physicals	1,875	2,500	821	968	1,789	2,500	39.74%
4327	Professional Services	112,959	153,750	98,163	52,587	150,750	150,000	(0.50%)
4412	Maintenance Gravel and Aggregate	77,297	85,000	5,344	73,632	78,976	85,000	7.63%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014				2015 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
4413	Asphalt	13,354	19,000	11,658	5,696	17,354	19,000	9.48%
4414	Hot Mix	32,872	80,000	29,861	40,015	69,876	80,000	14.49%
4415	Bridge Materials and Supplies	5,754	5,000	-	4,876	4,876	5,000	2.54%
4416	Culverts	11,218	12,000	10,398	1,589	11,987	12,000	0.11%
4421	Sign Materials	66,211	80,000	42,311	33,900	76,211	80,000	4.97%
4422	Small Tools	3,054	3,000	2,297	692	2,989	3,000	0.37%
4423	Misc Materials and Supplies	12,487	15,000	5,498	7,069	12,567	15,000	19.36%
4512	Workers Comp Insurance	25,852	25,852	12,926	12,926	25,852	26,693	3.25%
Total North Camp		2,042,491	2,322,230	1,342,995	829,826	2,172,821	2,317,300	6.65%
52 - South Camp								
4113	Salaries Regular Employees	1,051,322	1,119,944	785,140	254,118	1,039,258	1,158,519	11.48%
4131	Parochial Retirement	169,651	188,191	128,793	39,018	167,811	167,589	(0.13%)
4132	Group Health Insurance	158,862	174,112	150,386	45,547	195,933	209,648	7.00%
4133	Retired Employees Grp Insurance	37,877	40,528	20,264	19,970	40,234	43,365	7.78%
4135	Medicare Insurance	15,400	17,055	12,121	4,638	16,759	18,274	9.04%
4138	Unemployment Claims	988	2,500	-	858	858	2,500	191.38%
4230	Education, Training and Travel	1,354	4,000	667	1,322	1,989	4,000	101.11%
4241	Office Supplies	2,023	6,000	1,218	1,804	3,022	5,000	65.45%
4243	Copy Supplies	685	3,500	294	1,693	1,987	3,000	50.98%
4248	Equipment Rental	3,324	7,500	-	2,500	2,500	7,500	200.00%
4250	Equipment Repairs	238,069	250,000	140,860	99,037	239,897	250,000	4.21%
4251	Gas, Oil, Grease	172,953	185,000	102,586	77,290	179,876	185,000	2.85%
4260	Building Repairs & Maintenance	13,071	20,000	12,273	4,825	17,098	20,000	16.97%
4265	Uniforms	7,834	9,000	3,742	5,137	8,879	9,000	1.36%
4271	Natural Gas	4,225	3,000	881	3,244	4,125	5,000	21.21%
4272	Electricity	20,762	21,000	14,881	5,464	20,345	22,000	8.13%
4273	Water	2,522	4,000	2,448	806	3,254	4,000	22.93%
4275	Street Lights	4,487	6,500	3,293	1,274	4,567	6,500	42.33%
4276	Emergency Coordination	5,500	5,500	2,750	2,750	5,500	5,500	0.00%
4280	Telephone	14,193	16,000	10,042	5,747	15,789	16,000	1.34%
4290	Safety Apparel	862	3,000	53	1,945	1,998	3,000	50.15%
4311	Employee Physicals	2,318	3,000	1,335	-	1,335	3,000	124.72%
4313	Maintenance Contract	-	10,200	-	9,825	9,825	10,200	3.82%
4320	Road Striping	-	10,000	-	-	-	-	100.00%
4327	Professional Services	85,528	153,750	80,041	71,194	151,235	150,000	(0.82%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4412	Maintenance Gravel and Aggregate	17,820	60,000	22,083	33,384	55,467	60,000	8.17%
4413	Asphalt	-	30,000	-	9,219	9,219	10,000	8.47%
4414	Hot Mix	203,017	205,000	58,519	140,249	198,768	205,000	3.14%
4415	Bridge Materials and Supplies	5,187	7,500	-	5,467	5,467	7,500	37.19%
4416	Culverts	2,103	12,000	9,593	1,641	11,234	15,000	33.52%
4421	Sign Materials	67,333	80,000	42,744	29,601	72,345	80,000	10.58%
4422	Small Tools	2,477	5,000	1,265	1,980	3,245	5,000	54.08%
4423	Misc Materials and Supplies	12,099	25,000	6,552	13,327	19,879	25,000	25.76%
4512	Workers Comp Insurance	27,643	27,643	13,821	13,822	27,643	28,542	3.25%
Total South Camp		2,351,489	2,715,423	1,628,645	908,696	2,537,341	2,744,637	8.17%
53 - Commercial Vehicle Enforcement Unit (CVEU)								
4113	Salaries Regular Employees	70,681	81,445	41,427	38,018	79,445	85,073	7.08%
4131	Parochial Retirement	11,460	13,031	7,202	5,257	12,459	12,336	(0.99%)
4132	Group Health Insurance	15,122	16,777	4,516	12,061	16,577	18,889	13.95%
4135	Medicare Insurance	919	1,181	627	507	1,134	1,234	8.82%
4230	Education, Travel and Training	490	7,500	-	5,500	5,500	6,000	9.09%
4241	Office Supplies	1,337	4,000	2,319	79	2,398	4,000	66.81%
4250	Equipment Repairs	4,786	5,000	1,393	2,594	3,987	5,000	25.41%
4251	Gas, Oil, Grease	5,367	12,000	3,560	3,376	6,936	12,000	73.01%
4260	Building Repairs & Maintenance	-	2,500	-	1,896	1,896	2,000	5.49%
4265	Uniforms	1,786	2,000	125	1,534	1,659	1,500	(9.58%)
4280	Telephone	1,073	3,500	580	793	1,373	3,500	154.92%
4311	Employee Physicals	26	500	-	369	369	500	35.50%
4327	Professional Services	4,328	10,000	6,446	4,541	10,987	12,000	9.22%
Total CVEU		117,375	159,434	68,195	76,525	144,720	164,032	13.34%
Total Road Maintenance		5,303,137	6,091,981	3,578,590	2,134,390	5,724,785	6,122,473	6.95%
Total Expenditures - Public Works Fund		7,670,295	8,314,534	5,136,115	2,738,605	7,886,525	8,498,123	7.75%
Excess (Deficiency) Of Revenues Over Expenditures		8,230,170	7,384,096	2,964,961	5,644,348	8,773,504	7,545,197	(14.00%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
Other Financing Sources (Uses)							
3852	Transfer From Capital Outlay	-	-	-	746,173	746,173	- (100.00%)
4688	Transfer To Capital Outlay	(15,978,000)	(9,545,000)	(4,385,000)	(5,160,000)	(9,545,000)	(9,385,000) (1.68%)
Total Other Financing Sources (Uses)		(15,978,000)	(9,545,000)	(4,385,000)	(4,413,827)	(8,798,827)	(9,385,000) 6.66%
Net Change in Fund Balance		(7,747,830)	(2,160,904)	(1,420,039)	1,230,521	(25,323)	(1,839,803) 7,165.34%
Fund Balance, Beginning Of Year		26,302,032	17,712,249	18,554,202	17,134,163	18,554,202	18,528,879 (0.14%)
Fund Balance, End Of Year		\$18,554,202	15,551,345	17,134,163	18,364,684	18,528,879	16,689,076 (9.93%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
Building Maintenance Fund (210)								
<u>Revenues</u>								
3113	Ad Valorem Tax-Parish	\$ 4,355,576	4,432,830	-	4,454,960	4,454,960	4,555,270	(0.50%)
3115	Estimated Uncollectible Taxes	(64,573)	(155,150)	-	(155,920)	(155,920)	(159,430)	(0.49%)
3120	Prior Year Taxes	18,143	18,690	33,409	-	33,409	18,970	(44.06%)
3351	State Revenue Sharing	114,800	115,800	-	114,000	114,000	113,500	1.58%
3610	Interest Earned	7,956	30,000	13,757	5,818	19,575	18,000	53.26%
3695	Miscellaneous Revenue	5,505	4,000	678	2,000	2,678	4,000	49.37%
Total Revenues - Building Maintenance Fund		4,437,407	4,446,170	47,844	4,420,858	4,468,702	4,550,310	1.83%
<u>Expenditures</u>								
161 - Facilities & Maintenance								
61 - Courthouse								
4113	Salaries Regular Employees	1,394,788	1,409,709	1,037,290	396,467	1,433,757	1,522,284	6.17%
4119	Salaries Reimbursed By Others	(29,654)	(30,000)	-	-	-	-	0.00%
4122	Salaries-Part Time	30,520	33,175	19,970	11,243	31,213	34,487	10.49%
4131	Parochial Retirement	223,516	225,553	171,072	50,682	221,754	217,314	(2.00%)
4132	Group Health Insurance	182,885	196,475	170,265	43,546	213,811	228,778	7.00%
4133	Retired Employees Grp Insurance	50,831	54,389	27,195	27,194	54,389	58,196	7.00%
4135	Medicare Insurance	22,137	22,309	16,768	5,184	21,952	24,585	11.99%
4138	Unemployment Claims	-	3,600	1,105	1,482	2,587	3,600	39.16%
4210	Books and Subscriptions	634	2,000	330	783	1,113	2,000	79.69%
4221	Printed Office Forms	830	1,000	237	582	819	1,000	22.10%
4230	Education, Training and Travel	11,294	20,000	11,415	2,509	13,924	20,000	43.64%
4241	Office Supplies	2,771	4,500	1,817	2,324	4,141	4,500	8.67%
4243	Copy Supplies	3,926	5,200	2,492	1,880	4,372	5,200	18.94%
4250	Equipment Repairs	17,651	20,000	8,311	9,581	17,892	20,000	11.78%
4251	Gas, Oil, Grease	30,943	45,000	19,314	17,636	36,950	45,000	21.79%
4260	Building Repairs & Maintenance	261,176	232,000	160,330	63,310	223,640	232,000	3.74%
4261	Building Rep & Maint Chrg -Other	(29,878)	(40,000)	(12,246)	(16,516)	(28,762)	(40,000)	39.07%
4265	Uniforms	13,635	14,000	15,132	-	15,132	14,000	(7.48%)
4266	Janitorial Supplies	171,230	175,000	108,295	64,352	172,647	175,000	1.36%
4270	Janitorial Supplies Chg to Other	(83,602)	(80,000)	(67,739)	(16,883)	(84,622)	(80,000)	(5.46%)
4271	Natural Gas	122,954	165,000	84,520	74,005	158,525	165,000	4.08%
4272	Electricity	419,303	415,000	312,246	96,208	408,454	415,000	1.60%
4273	Water	25,672	30,000	19,711	7,081	26,792	30,000	11.97%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4276	Emergency Coordination	2,500	2,500	1,250	1,250	2,500	2,500	0.00%
4280	Telephone	23,934	30,000	21,883	5,936	27,819	30,000	7.84%
4290	Safety Apparel	210	750	-	647	647	750	15.92%
4291	Lawn and Tree Maintenance	10,546	20,000	2,371	14,184	16,555	20,000	20.81%
4311	Employee Physicals	1,856	1,500	1,260	196	1,456	1,500	3.02%
4312	Pest Control	1,681	2,500	770	1,103	1,873	2,500	33.48%
4313	Maintenance Contract	74,620	70,000	20,794	40,624	61,418	70,000	13.97%
4316	Security	266,986	317,100	225,532	83,999	309,531	317,100	2.45%
4318	Waste Disposal Fees	1,689	5,000	972	1,470	2,442	5,000	104.75%
4321	Legal and Auditing	4,666	4,933	4,809	-	4,809	5,011	4.20%
4324	Information Systems Allocation	25,480	26,754	13,377	13,377	26,754	28,092	5.00%
4353	Parking Fees	20,301	24,000	15,323	5,113	20,436	24,000	17.44%
4361	General Fund Administration	130,145	139,192	69,596	69,596	139,192	140,464	0.91%
4386	Reimb for Security	(8,010)	(8,200)	(5,340)	(2,565)	(7,905)	(8,200)	3.73%
4388	Building Management	110,516	116,190	55,258	60,932	116,190	122,549	5.47%
4389	Reimb-Building Mgmt	(421,012)	(442,629)	(210,506)	(232,123)	(442,629)	(466,854)	5.47%
4511	Casualty Insurance	183,590	183,590	91,795	91,795	183,590	189,270	3.09%
4512	Workers Comp Insurance	36,364	36,364	18,182	18,182	36,364	37,547	3.25%
4530	Interest Expense	-	2,500	-	-	-	-	0.00%
4591	Retirement Contributions	128,540	131,930	-	132,590	132,590	135,570	2.25%
4592	Sheriff's Tax Collection	372	1,000	174	704	878	1,000	13.90%
4743	Other Equipment	9,184	8,000	1,652	5,567	7,219	8,000	10.82%
Total Courthouse		3,447,720	3,596,884	2,436,982	1,155,227	3,592,209	3,763,743	4.78%
66 - Francis Bickham Bldg								
4260	Building Repairs & Maintenance	29,994	35,000	21,733	9,219	30,952	35,000	13.08%
4271	Natural Gas	2,683	20,000	4,951	8,869	13,820	20,000	44.72%
4272	Electricity	56,695	62,000	37,656	20,157	57,813	62,000	7.24%
4273	Water	543	7,500	-	4,219	4,219	7,500	77.77%
4276	Emergency Coordination	1,500	1,500	750	750	1,500	1,500	0.00%
4312	Pest Control	846	1,000	245	496	741	1,000	34.95%
4313	Maintenance Contract	3,395	3,800	1,441	1,731	3,172	3,800	19.80%
4388	Building Management	14,735	15,492	7,368	8,124	15,492	16,340	5.47%
Total Francis Bickham Bldg		110,391	146,292	74,144	53,565	127,709	147,140	15.22%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
68 - Government Plaza								
4260	Building Repairs & Maintenance	23,772	28,000	13,133	8,200	21,333	28,000	31.25%
4272	Electricity	91,855	90,000	59,260	30,454	89,714	90,000	0.32%
4273	Water	2,539	4,500	2,590	41	2,631	4,500	71.04%
4316	Security	41,140	50,000	21,564	19,403	40,967	50,000	22.05%
4388	Building Management	25,262	26,558	12,630	13,928	26,558	28,011	5.47%
Total Government Plaza		184,568	199,058	109,177	72,026	181,203	200,511	10.66%
75 - Veterans Affairs Building								
4260	Building Repairs & Maintenance	-	3,000	2,618	299	2,917	3,000	100.00%
4272	Electricity	-	10,000	-	9,462	9,462	10,000	100.00%
4273	Water	-	1,000	-	981	981	1,000	100.00%
4317	Janitorial	-	15,000	9,270	5,410	14,680	15,000	100.00%
Total Veterans Affairs		-	29,000	11,888	16,152	28,040	29,000	100.00%
Total Expenditures - Building Maintenance Fund		3,742,679	3,971,234	2,632,191	1,296,970	3,929,161	4,140,394	5.38%
Excess (Deficiency) Of Revenues Over Expenditures		694,728	474,936	(2,584,347)	3,123,888	539,541	409,916	(24.03%)
Other Financing Sources (Uses)								
3852	Transfer From Capital Outlay	28,930	-	-	-	-	-	0.00%
4688	Transfer To Capital Outlay	(300,000)	(546,000)	(273,000)	(273,000)	(546,000)	(300,000)	(45.05%)
Total Other Financing Sources (Uses)		(271,070)	(546,000)	(273,000)	(273,000)	(546,000)	(300,000)	100.00%
Net Change In Fund Balance		423,658	(71,064)	(2,857,347)	2,850,888	(6,459)	109,916	(1,801.75%)
Fund Balance, Beginning Of Year		7,128,019	7,379,015	7,551,677	4,694,330	7,551,677	7,545,218	(0.09%)
Fund Balance, End Of Year		\$ 7,551,677	7,307,951	4,694,330	7,545,218	7,545,218	7,655,134	1.46%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
Detention Facilities Fund (225)								
Revenues								
3113	Ad Valorem Tax-Parish	\$ 8,442,820	8,592,870	-	8,635,770	8,635,770	8,830,210	2.25%
3115	Estimated Uncollectible Taxes	(135,932)	(300,750)	-	(302,250)	(302,250)	(309,060)	2.25%
3120	Prior Year Taxes	38,840	40,000	70,919	-	70,919	40,290	(43.19%)
3351	State Revenue Sharing	222,249	224,000	-	222,000	222,000	220,000	(0.90%)
3610	Interest Earned	13,194	6,000	12,761	(317)	12,444	11,000	(11.60%)
3695	Miscellaneous Revenue	6,279	10,000	6,298	2,481	8,779	10,000	13.91%
Total Revenues - Detention Facilities Fund		8,587,450	8,572,120	89,978	8,557,684	8,647,662	8,802,440	1.79%
Expenditures								
133 - Finance								
4810	Principal Payments	105,000	110,000	110,000	-	110,000	115,000	4.55%
4820	Interest Payments	87,000	84,850	84,850	-	84,850	82,600	(2.65%)
4830	Paying Agent Fees	201	200	200	-	200	200	0.00%
Total Finance		192,201	195,050	195,050	-	195,050	197,800	1.41%
161 - Facilities & Maintenance								
67 - Caddo Correctional Center (CCC)								
4113	Salaries Regular Employees	560,881	610,096	433,460	160,378	593,838	649,791	9.42%
4131	Parochial Retirement	92,240	97,615	69,762	20,770	90,532	94,047	3.88%
4132	Group Health Insurance	113,187	128,938	100,653	27,540	128,193	137,167	7.00%
4133	Retired Employees Grp Insurance	17,107	18,304	9,152	9,152	18,304	19,585	7.00%
4135	Medicare Insurance	6,705	8,846	5,572	2,995	8,567	8,650	0.97%
4138	Unemployment Claims	-	2,000	666	1,000	1,666	2,000	20.05%
4210	Books and Subscriptions	44,399	45,000	27,725	16,247	43,972	45,000	2.34%
4230	Education, Training and Travel	689	5,000	993	3,897	4,890	5,000	2.25%
4241	Office Supplies	578	1,000	896	90	986	1,000	1.42%
4243	Copy Supplies	-	1,000	96	878	974	1,000	2.67%
4250	Equipment Repairs	7,938	9,000	3,908	4,261	8,169	9,000	10.17%
4251	Gas, Oil, Grease	10,928	15,000	6,311	7,111	13,422	15,000	11.76%
4260	Building Repairs & Maintenance	222,661	225,000	108,461	112,957	221,418	225,000	1.62%
4265	Uniforms	5,298	5,500	889	4,222	5,111	5,500	7.61%
4266	Janitorial Supplies	152,066	190,000	62,711	116,931	179,642	190,000	5.77%
4271	Natural Gas	124,005	160,000	115,900	56,712	172,612	175,000	1.38%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4272	Electricity	358,670	400,000	260,398	105,304	365,702	400,000	9.38%
4273	Water	175,581	200,000	164,779	51,659	216,438	240,000	10.89%
4276	Emergency Coordination	6,000	6,000	3,000	2,992	5,992	6,000	0.13%
4280	Telephone	43,900	45,000	37,081	6,048	43,129	45,000	4.34%
4290	Safety Apparel	626	500	40	420	460	500	8.70%
4291	Lawn and Tree Maintenance	5,861	15,000	6,580	4,733	11,313	15,000	32.59%
4311	Employee Physicals	949	500	1,020	152	1,172	500	(57.34%)
4312	Pest Control	9,882	15,000	5,675	4,698	10,373	15,000	44.61%
4313	Maintenance Contract	114,026	195,000	141,303	53,366	194,669	195,000	0.17%
4318	Waste Disposal Fees	28,272	30,000	13,421	15,193	28,614	30,000	4.84%
4321	Legal and Auditing	6,140	6,491	6,328	-	6,328	6,593	4.19%
4324	Information Systems Allocation	12,740	13,377	6,689	6,688	13,377	14,046	5.00%
4361	General Fund Administration	129,172	137,465	68,733	68,732	137,465	137,626	0.12%
4388	Building Management	164,195	172,625	82,098	90,527	172,625	182,073	5.47%
4510	General Insurance	2,500	2,200	-	2,200	2,200	2,200	0.00%
4511	Casualty Insurance	222,411	222,411	111,206	111,205	222,411	229,292	3.09%
4512	Workers Comp Insurance	12,809	12,809	6,405	6,404	12,809	13,226	3.26%
4530	Interest Expense	203	15,000	-	6,587	6,587	5,000	(24.09%)
4591	Retirement Contributions	249,170	255,740	-	257,020	257,020	262,810	2.25%
4592	Sheriff's Tax Collection	721	2,200	337	784	1,121	2,200	96.25%
4743	Other Equipment	11,277	15,000	-	13,622	13,622	15,000	10.12%
Total CCC - Facilities and Maintenance		2,913,787	3,284,617	1,862,248	1,353,475	3,215,723	3,399,806	5.72%
180 - Statutory Appropriations								
67 - Caddo Correctional Center (CCC)								
4263	Clothing Linen Personal Supplies	216,018	290,000	199,485	78,058	277,543	285,000	2.69%
4331	Feeding and Housing-Prisoners	972,913	1,100,000	671,451	307,058	978,509	1,000,000	2.20%
4332	Transporting Prisoners	136,684	175,000	86,645	50,643	137,288	150,000	9.26%
4333	Prisoners Medical Care	3,165,008	3,500,000	2,022,023	1,301,235	3,323,258	3,500,000	5.32%
Total CCC - Statutory Appropriations		4,490,623	5,065,000	2,979,604	1,736,994	4,716,598	4,935,000	4.63%
Total Expenditures - Detention Facilities Fund		7,596,611	8,544,667	5,036,902	3,090,469	8,127,371	8,532,606	4.99%
Excess (Deficiency) Of Revenues Over Expenditures		990,839	27,453	(4,946,924)	5,467,215	520,291	269,834	(48.14%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
Other Financing Sources (Uses)							
3855	Transfer From Criminal Justice	575,000	150,000	75,000	75,000	150,000	- (100.00%)
4688	Transfer To Capital Outlay	-	-	-	-	-	(500,000) 100.00%
Total Other Financing Sources (Uses)		575,000	150,000	75,000	75,000	150,000	(500,000) (433.33%)
Net Change In Fund Balance		1,565,839	177,453	(4,871,924)	5,542,215	670,291	(230,166) (134.34%)
Fund Balance, Beginning Of Year		6,119,512	7,219,873	7,685,351	2,813,427	7,685,351	8,355,642 8.72%
Fund Balance, End Of Year		\$ 7,685,351	7,397,326	2,813,427	8,355,642	8,355,642	8,125,476 (2.75%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
Parks & Recreation Fund (230)								
Revenues								
3113	Ad Valorem Tax-Parish	\$ 1,372,059	1,381,000	-	1,387,890	1,387,890	1,419,140	2.25%
3115	Estimated Uncollectible Taxes	(35,676)	(48,340)	-	(48,580)	(48,580)	(49,670)	2.24%
3120	Prior Year Taxes	5,657	6,060	10,424	-	10,424	6,220	(40.33%)
3351	State Revenue Sharing	35,786	35,000	-	35,400	35,400	35,000	(1.13%)
3371	Camping Fees	9,403	14,000	14,384	-	14,384	14,000	(2.67%)
3610	Interest Earned	2,477	10,000	5,715	237	5,952	5,000	(15.99%)
3624	Pavillion Rental	50	-	-	-	-	-	0.00%
3695	Miscellaneous Revenue	6,520	6,000	2,700	1,450	4,150	6,000	44.58%
3697	Recreation Fees	-	2,000	-	-	-	-	0.00%
3832	Private Donations	3,760	3,500	1,250	1,550	2,800	3,000	7.14%
Total Revenues - Parks & Recreation Fund		1,400,036	1,409,220	34,473	1,377,947	1,412,420	1,438,690	1.86%
Expenditures								
150 - Allocation To Other Entities								
4921	Shreveport Green	30,000	30,000	30,000	-	30,000	30,000	0.00%
Total Allocation To Other Entities		30,000	30,000	30,000	-	30,000	30,000	0.00%
511 - Parks & Recreation								
4113	Salaries Regular Employees	485,433	587,741	402,031	152,991	555,022	598,271	7.79%
4114	Salaries-Special	4,985	10,000	2,500	6,055	8,555	10,000	16.89%
4122	Salaries-Part Time	67,061	57,159	44,339	16,982	61,321	67,216	9.61%
4131	Parochial Retirement	67,338	79,930	56,800	19,709	76,509	73,437	(4.02%)
4132	Group Health Insurance	70,160	79,480	62,340	18,763	81,103	86,780	7.00%
4133	Retired Employees Grp Insurance	20,038	21,441	10,721	10,720	21,441	22,942	7.00%
4135	Medicare Insurance	11,917	13,813	9,426	2,778	12,204	13,817	13.22%
4136	Caddo Parish Employee Retirement	13,265	14,108	10,715	3,273	13,988	13,313	(4.83%)
4138	Unemployment Claims	421	260	(421)	636	215	260	20.93%
4211	Dues-Governmental Organizations	277	1,800	359	1,000	1,359	1,800	32.45%
4221	Printed Office Forms	230	250	210	-	210	250	19.05%
4230	Education, Training and Travel	14,562	15,000	10,579	5,646	16,225	20,000	23.27%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4241	Office Supplies	5,797	5,000	1,171	2,167	3,338	5,000	49.79%
4243	Copy Supplies	569	1,750	294	127	421	1,750	315.68%
4250	Equipment Repairs	23,643	19,000	9,454	4,177	13,631	19,000	39.39%
4251	Gas, Oil, Grease	39,877	35,000	24,027	16,820	40,847	40,000	(2.07%)
4259	Get Hooked on Fishing	5,154	8,000	1,043	2,255	3,298	5,000	51.61%
4260	Building Repairs & Maintenance	20,873	32,000	15,899	10,602	26,501	32,000	20.75%
4265	Uniforms	2,647	2,500	-	2,455	2,455	2,500	1.83%
4267	Animal Food	5,640	5,500	2,772	920	3,692	5,500	48.97%
4269	Nature Day Camp	5,384	6,000	451	4,474	4,925	6,000	21.83%
4271	Natural Gas	1,913	3,000	1,643	583	2,226	3,000	34.77%
4272	Electricity	35,001	30,000	27,945	3,888	31,833	33,000	3.67%
4273	Water	3,423	4,500	3,773	515	4,288	4,500	4.94%
4276	Emergency Coordination	7,500	7,500	3,750	3,750	7,500	7,500	0.00%
4280	Telephone	5,376	6,000	3,122	2,721	5,843	7,000	19.80%
4290	Safety Apparel	104	1,000	847	-	847	1,000	18.06%
4292	Lawn Maint Charged to Other	(17,903)	(25,000)	(3,651)	(10,000)	(13,651)	(8,000)	(41.40%)
4311	Employee Physicals	602	1,250	656	341	997	1,250	25.38%
4313	Maintenance Contract	30,745	32,000	12,935	16,255	29,190	30,000	2.77%
4316	Security	612	612	408	204	612	612	0.00%
4321	Legal and Auditing	1,934	2,045	1,994	-	1,994	2,077	4.16%
4324	Information Systems Allocation	17,836	18,728	9,364	9,364	18,728	19,664	5.00%
4361	General Fund Administration	18,550	19,797	9,899	9,898	19,797	19,951	0.78%
4388	Building Management	2,947	3,098	1,473	1,625	3,098	3,268	5.49%
4423	Misc Materials and Supplies	8,963	9,000	5,616	1,520	7,136	9,000	26.12%
4511	Casualty Insurance	37,203	37,203	18,602	18,601	37,203	38,354	3.09%
4512	Workers Comp Insurance	15,262	15,262	7,631	7,631	15,262	15,758	3.25%
4534	Special Programs	-	5,000	108	3,404	3,512	5,000	100.00%
4591	Retirement Contributions	40,045	41,100	-	41,310	41,310	42,240	2.25%
4592	Sheriff's Tax Collection	117	525	54	204	258	525	103.49%
4743	Other Equipment	-	3,500	913	1,261	2,174	3,500	60.99%
Total Parks & Recreation		1,075,501	1,211,852	771,792	395,625	1,167,417	1,264,035	8.28%
Total Expenditures - Parks & Recreation Fund		1,105,501	1,241,852	801,792	395,625	1,197,417	1,294,035	8.07%
Excess (Deficiency) Of Revenues Over Expenditures		294,535	167,368	(767,319)	982,322	215,003	144,655	(32.72%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
Other Financing Sources (Uses)								
4688	Transfer To Capital Outlay	(100,000)	(100,000)	(50,000)	(50,000)	(100,000)	(148,000)	48.00%
Total Other Financing Sources (Uses)		(100,000)	(100,000)	(50,000)	(50,000)	(100,000)	(148,000)	0.00%
Net Change In Fund Balance		194,535	67,368	(817,319)	932,322	115,003	(3,345)	(102.91%)
Fund Balance, Beginning Of Year		2,759,613	2,930,889	2,954,148	2,136,829	2,954,148	3,069,151	3.89%
Fund Balance, End Of Year		\$ 2,954,148	2,998,257	2,136,829	3,069,151	3,069,151	3,065,806	(0.11%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
Solid Waste Fund (240)							
Revenues							
3120	Prior Year Taxes	1,591	1,510	2,337	-	2,337	1,670 (28.54%)
3175	Sales Tax Collections	3,194,947	3,050,000	2,935,319	451,104	3,386,423	3,150,000 (6.98%)
3610	Interest Earned	-	100,000	45,181	8,412	53,593	50,000 (6.70%)
3695	Miscellaneous Revenue	126,540	130,000	90,747	34,731	125,478	130,000 3.60%
Total Revenues - Solid Waste Fund		3,323,078	3,281,510	3,073,584	494,247	3,567,831	3,331,670 (6.62%)
Expenditures							
423 - Compactor System Operations							
4113	Salaries Regular Employees	399,907	372,480	292,576	79,822	372,398	422,132 13.36%
4114	Salaries - Special	4,122	-	2,249	-	2,249	5,000 122.32%
4122	Salaries - Part Time	513,304	524,459	377,028	146,428	523,456	541,924 3.53%
4131	Parochial Retirement	59,046	59,764	47,444	12,312	59,756	56,716 (5.09%)
4132	Group Health Insurance	63,365	73,012	52,298	20,047	72,345	77,409 7.00%
4133	Retired Employees Grp Insurance	12,220	13,075	6,537	6,534	13,071	13,986 7.00%
4135	Medicare Insurance	41,380	45,522	31,178	12,056	43,234	41,868 (3.16%)
4138	Unemployment Claims	-	3,500	262	2,705	2,967	3,500 17.96%
4230	Education, Training and Travel	699	2,000	197	1,014	1,211	2,000 65.15%
4241	Office Supplies	3,129	3,000	756	1,376	2,132	3,000 40.71%
4243	Copy Supplies	671	1,500	421	478	899	1,500 66.85%
4250	Equipment Repairs	49,190	65,000	24,976	32,921	57,897	65,000 12.27%
4251	Gas, Oil, Grease	97,992	110,000	62,197	46,716	108,913	110,000 1.00%
4260	Building Repairs & Maintenance	17,347	25,000	5,574	12,325	17,899	25,000 39.67%
4265	Uniforms	9,020	10,000	4,973	4,903	9,876	10,000 1.26%
4272	Electricity	17,167	25,000	15,132	5,855	20,987	25,000 19.12%
4273	Water	4,307	7,000	3,538	1,809	5,347	7,000 30.91%
4276	Emergency Coordination	5,000	5,000	2,500	2,500	5,000	5,000 0.00%
4280	Telephone	16,723	20,000	15,235	4,644	19,879	21,000 5.64%
4290	Safety Apparel	1,052	1,500	367	754	1,121	1,500 33.81%
4311	Employee Physicals	4,048	2,750	1,579	553	2,132	3,000 40.71%
4315	Warehouse Rental	36,000	36,000	18,000	18,000	36,000	36,000 0.00%
4318	Waste Disposal Fees	466,298	475,000	350,022	122,965	472,987	500,000 5.71%
4321	Legal and Auditing	3,960	4,186	4,081	-	4,081	4,252 4.19%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014				2015 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
4324	Information Systems Allocation	17,836	18,728	9,364	9,364	18,728	19,664	5.00%
4327	Professional Services	19,077	25,000	15,685	6,660	22,345	25,000	11.88%
4330	Public Works Administration	60,000	60,000	30,000	30,000	60,000	60,000	0.00%
4361	General Fund Administration	65,055	69,314	34,657	34,657	69,314	69,561	0.36%
4362	Contract Hauling-Compacters	180,471	250,000	93,783	91,895	185,678	250,000	34.64%
4370	Port O Let Rental	12,240	15,000	8,160	4,080	12,240	15,000	22.55%
4374	Work Release Program	40,193	60,000	17,172	26,284	43,456	70,000	61.08%
4375	Tax Collection Charges	53,363	65,000	38,645	18,144	56,789	65,000	14.46%
4421	Sign Materials	2,552	5,000	21	2,324	2,345	5,000	113.22%
4511	Casualty Insurance	37,203	37,203	18,602	18,601	37,203	38,354	3.09%
4512	Workers Comp Insurance	29,707	29,707	14,853	14,854	29,707	30,673	3.25%
4712	Site Lease	2,400	2,100	1,650	355	2,005	2,100	4.74%
4743	Other Equipment	1,600	2,500	1,317	1,000	2,317	2,500	7.90%
Total Expenditures - Solid Waste Fund		2,347,644	2,524,300	1,603,029	794,935	2,397,964	2,634,639	9.87%
424 - Code Enforcement								
4113	Salaries Regular Employees	-	30,457	4,568	25,432	30,000	31,492	4.97%
4131	Parochial Retirement	-	4,873	731	4,140	4,871	4,567	(6.24%)
4132	Group Health Insurance	-	-	21	99	120	167	39.17%
4135	Medicare Insurance	-	442	67	345	412	457	10.92%
4230	Education, Training and Travel	-	3,500	-	1,289	1,289	3,500	171.53%
4251	Gas, Oil, Grease	-	15,600	-	3,456	3,456	14,000	305.09%
4373	Property Standards Enforcement	-	300,000	86,532	212,467	298,999	300,000	0.33%
Total Expenditures - Code Enforcement		-	354,872	91,919	247,228	339,147	354,183	100.00%
Total Expenditures - Solid Waste Fund		2,347,644	2,879,172	1,694,948	1,042,163	2,737,111	2,988,822	9.20%
Excess (Deficiency) Of Revenues Over Expenditures		975,434	402,338	1,378,636	(547,916)	830,720	342,848	(58.73%)
Other Financing Sources (Uses)								
3852	Transfer From Capital Outlay	-	-	-	-	-	-	0.00%
4688	Transfer To Capital Outlay	(348,000)	(255,000)	(127,500)	(127,500)	(255,000)	(650,000)	154.90%
Total Other Financing Sources (Uses)		(348,000)	(255,000)	(127,500)	(127,500)	(255,000)	(650,000)	154.90%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
	Net Change In Fund Balance	627,434	147,338	1,251,136	(675,416)	575,720	(307,152)	(153.35%)
	Fund Balance, Beginning Of Year	19,335,662	19,989,722	19,963,096	21,214,232	19,963,096	20,538,816	2.88%
	Fund Balance, End Of Year	\$19,963,096	20,137,060	21,214,232	20,538,816	20,538,816	20,231,664	(1.50%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
Juvenile Justice Fund (260)								
<u>Revenues</u>								
3113	Ad Valorem Tax-Parish	\$ 3,166,158	3,222,330	-	3,238,410	3,238,410	3,311,330	2.25%
3115	Estimated Uncollectible Taxes	(46,919)	(112,780)	-	(113,340)	(113,340)	(115,900)	2.26%
3120	Prior Year Taxes	13,147	13,640	24,281	-	24,281	13,890	(42.79%)
3351	State Revenue Sharing	83,472	84,000	-	83,000	83,000	82,500	(0.60%)
3423	Food & Nutrition Grant	37,538	37,000	24,002	14,385	38,387	38,000	(1.01%)
3424	State Prisoners Grant	119,672	130,000	43,836	53,836	97,672	115,000	17.74%
3610	Interest Earned	4,432	4,000	4,376	(1,014)	3,362	3,000	(10.77%)
3665	Family In Need Of Services	52,629	52,629	30,700	21,929	52,629	52,629	0.00%
3666	Juvenile Block Grant	16,646	13,500	19,097	-	19,097	16,000	(16.22%)
3695	Miscellaneous Revenue	10,244	12,000	10,331	2,995	13,326	12,000	(9.95%)
3723	Federal Grants - Other	574,590	465,000	249,856	222,168	472,024	477,000	1.05%
3724	Grant Revenue - State	73,134	44,000	44,796	22,398	67,194	70,000	4.18%
3727	Juvenile Service Fees	3,093	3,000	1,989	920	2,909	3,000	3.13%
3832	Private Donations	1,496	2,600	724	1,176	1,900	2,200	15.79%
Total Revenues - Juvenile Justice Fund		4,109,332	3,970,919	453,988	3,546,863	4,000,851	4,080,649	1.99%
<u>Expenditures</u>								
121 - Juvenile Court								
4113	Salaries Regular Employees	528,414	551,883	388,915	145,143	534,058	600,952	12.53%
4131	Parochial Retirement	85,507	88,301	66,431	21,078	87,509	81,700	(6.64%)
4132	Group Health Insurance	82,800	88,353	67,556	20,268	87,824	93,972	7.00%
4133	Retired Employees Grp Insurance	3,128	3,347	1,674	1,673	3,347	3,581	6.99%
4135	Medicare Insurance	7,276	10,886	4,917	1,550	6,467	7,264	12.32%
4138	Unemployment Claims	-	2,000	-	1,188	1,188	2,000	68.35%
4210	Books and Subscriptions	33,198	33,000	20,720	9,947	30,667	33,000	7.61%
4211	Dues-Governmental Organizations	3,105	2,000	490	825	1,315	2,000	52.09%
4221	Printed Office Forms	33	500	-	350	350	500	42.86%
4230	Education, Training and Travel	3,838	7,500	1,409	3,493	4,902	7,500	53.00%
4241	Office Supplies	5,205	6,000	2,634	3,317	5,951	6,000	0.82%
4242	Postage	136	500	24	300	324	500	54.32%
4243	Copy Supplies	1,309	1,000	639	307	946	1,000	5.71%
4280	Telephone	50	-	-	-	-	-	0.00%
4327	Professional Services	11,906	10,000	5,544	3,772	9,316	50,000	436.71%
4328	Mental Evaluations	2,595	3,000	3,648	1,000	4,648	5,000	7.57%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014				2015 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
4348	Transcriptions	5,259	4,000	-	3,875	3,875	4,000	3.23%
4350	Court Bailiffs	17,986	21,000	13,362	6,018	19,380	21,000	8.36%
4351	Deputy Clerks of Court	13,600	15,000	9,475	4,496	13,971	15,000	7.37%
4512	Workers Comp Insurance	14,445	14,445	7,223	7,222	14,445	14,914	3.25%
4545	Reimb From Juvenile Court	(215,000)	(250,000)	-	(250,000)	(250,000)	(300,000)	20.00%
Total Juvenile Court		604,790	612,715	594,661	(14,178)	580,483	649,883	11.96%
122 - Juvenile Services								
22 - Probation Operations								
4113	Salaries Regular Employees	1,556,135	1,621,643	1,141,533	450,341	1,591,874	1,748,177	9.82%
4119	Salaries Reimbursed By Others	(382,343)	(209,000)	(85,921)	(197,763)	(283,684)	(236,500)	(16.63%)
4131	Parochial Retirement	259,770	259,463	192,764	59,104	251,868	242,611	(3.68%)
4132	Group Health Insurance	210,005	224,714	181,474	52,884	234,358	267,203	14.01%
4133	Retired Employees Grp Insurance	77,223	82,629	41,315	41,314	82,629	88,413	7.00%
4135	Medicare Insurance	19,852	23,514	15,149	4,898	20,047	24,530	22.36%
4138	Unemployment Claims	-	3,000	-	1,585	1,585	3,000	89.27%
4210	Books and Subscriptions	600	2,000	390	205	595	2,000	236.13%
4211	Dues-Governmental Organizations	2,579	2,000	3,095	1,548	4,643	2,000	(56.92%)
4221	Printed Office Forms	-	1,000	-	981	981	1,000	1.94%
4230	Education, Training and Travel	34,150	34,000	31,882	2,706	34,588	39,000	12.76%
4241	Office Supplies	13,006	13,000	9,433	5,063	14,496	15,000	3.48%
4242	Postage	10,974	15,000	7,203	6,398	13,601	15,000	10.29%
4243	Copy Supplies	13,508	15,000	9,003	4,864	13,867	15,000	8.17%
4250	Equipment Repairs	17,546	22,000	12,898	5,999	18,897	22,000	16.42%
4251	Gas, Oil, Grease	25,923	30,000	17,392	7,000	24,392	30,000	22.99%
4265	Uniforms	1,345	3,000	-	2,452	2,452	3,000	22.35%
4276	Emergency Coordination	1,500	1,500	750	750	1,500	1,500	0.00%
4280	Telephone	54,604	49,000	38,987	15,528	54,515	56,500	3.64%
4311	Employee Physicals	1,340	2,400	256	999	1,255	3,700	194.82%
4316	Security	120,000	143,000	94,392	39,157	133,549	170,000	27.29%
4321	Legal and Auditing	4,703	4,972	4,847	-	4,847	5,050	4.19%
4324	Information Systems Allocation	25,480	26,754	13,377	13,377	26,754	28,092	5.00%
4327	Professional Services	80,047	65,000	69,777	18,645	88,422	65,000	(26.49%)
4361	General Fund Administration	62,583	66,835	33,417	33,418	66,835	67,285	0.67%
4395	Juvenile Grant Programs - Other	337,574	249,000	118,259	118,876	237,135	249,000	5.00%
4511	Casualty Insurance	49,092	49,092	24,546	24,546	49,092	50,611	3.09%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4512	Workers Comp Insurance	43,567	43,567	21,783	21,784	43,567	44,984	3.25%
4529	Family in Need-Services	52,629	52,629	30,700	21,929	52,629	52,629	0.00%
4530	Interest Expense	188	2,000	-	549	549	2,000	264.30%
4534	Special Programs	124,910	135,000	98,427	30,305	128,732	125,000	(2.90%)
4554	Reimb-Title IV-E Funds	20,487	24,000	5,522	16,566	22,088	24,000	8.66%
4559	Juvenile Block Grant	21,744	14,850	21,970	3,122	25,092	14,850	(40.82%)
4571	Outside Agency Distributions	9,009	15,000	12,878	2,000	14,878	15,000	0.82%
4591	Retirement Contributions	93,439	95,900	-	96,380	96,380	98,550	2.25%
4592	Sheriff's Tax Collection	272	1,100	127	781	908	1,100	21.15%
4742	Office Equipment	4,222	5,000	1,013	2,567	3,580	5,000	39.66%
Total Probation Operations		2,967,663	3,189,562	2,168,638	910,858	3,079,496	3,361,285	9.15%
32 - Juvenile Detention								
4113	Salaries Regular Employees	1,390,973	1,468,377	1,034,033	410,504	1,444,537	1,643,861	13.80%
4131	Parochial Retirement	224,582	234,979	171,436	56,768	228,204	233,280	2.22%
4132	Group Health Insurance	182,321	204,672	155,634	47,510	203,144	217,364	7.00%
4133	Retired Employees Grp Insurance	44,476	47,589	23,795	23,794	47,589	50,920	7.00%
4135	Medicare Insurance	17,341	21,292	15,573	4,222	19,795	21,551	8.87%
4138	Unemployment Claims	-	3,500	5,681	2,841	8,522	3,500	(58.93%)
4211	Dues-Governmental Organizations	293	1,500	1,022	510	1,532	1,500	(2.09%)
4230	Education, Training and Travel	28,529	26,500	11,165	12,087	23,252	39,000	67.73%
4241	Office Supplies	8,021	4,500	3,032	-	3,032	4,500	48.42%
4243	Copy Supplies	835	7,500	1,792	494	2,286	7,500	228.08%
4250	Equipment Repairs	3,695	4,000	1,990	906	2,896	4,000	38.12%
4251	Gas, Oil, Grease	3,400	5,500	2,107	670	2,777	5,500	98.06%
4262	Food	154,551	148,600	97,481	40,139	137,620	148,600	7.98%
4263	Clothing Linen Personal Supplies	11,479	12,000	10,048	3,958	14,006	12,000	(14.32%)
4265	Uniforms	4,480	15,500	4,478	2,239	6,717	7,000	4.21%
4311	Employee Physicals	4,627	3,200	3,691	524	4,215	8,200	94.54%
4321	Legal and Auditing	2,132	2,254	2,197	-	2,197	2,289	4.19%
4324	Information Systems Allocation	12,740	13,377	6,689	6,688	13,377	14,046	5.00%
4327	Professional Services	20,309	10,000	48,143	14,985	63,128	45,000	(28.72%)
4333	Prisoners Medical Care	44,311	64,000	33,383	5,083	38,466	55,000	42.98%
4361	General Fund Administration	69,825	74,341	37,170	37,171	74,341	74,558	0.29%
4388	Building Management	21,051	22,131	10,526	11,605	22,131	23,343	5.48%
4395	Grant Programs - Other	141,668	60,000	153,863	40,835	194,698	115,000	(40.93%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4511	Casualty Insurance	6,955	6,955	3,477	3,478	6,955	7,170	3.09%
4512	Workers Comp Insurance	32,315	32,315	16,158	16,157	32,315	33,366	3.25%
4534	Special Programs	5,392	10,000	2,850	2,525	5,375	7,000	30.23%
4742	Office Equipment	3,014	2,000	507	1,180	1,687	2,000	18.55%
4743	Other Equipment	4,647	3,500	2,705	1,314	4,019	3,500	(12.91%)
4953	Johnny Grey Jones Youth	47,364	55,000	22,375	20,363	42,738	55,000	28.69%
Total Juvenile Detention		2,491,326	2,565,082	1,883,001	768,550	2,651,551	2,845,548	7.32%
Total Juvenile Services		5,458,989	5,754,644	4,051,639	1,679,408	5,731,047	6,206,833	8.30%
161 - Facility & Maintenance								
62 - Juvenile Justice Bldgs								
4113	Salaries Regular Employees	72,717	72,945	65,450	14,745	80,195	84,205	5.00%
4131	Parochial Retirement	12,112	11,671	10,965	2,838	13,803	12,210	(11.54%)
4132	Group Health Insurance	10,461	11,740	10,605	608	11,213	11,998	7.00%
4133	Retired Employees Grp Insurance	5,377	5,753	2,877	2,876	5,753	6,156	7.01%
4135	Medicare Insurance	976	1,058	917	240	1,157	1,221	5.53%
4138	Unemployment Claims	-	70	-	62	62	70	12.90%
4250	Equipment Repairs	1,454	2,000	308	1,016	1,324	2,000	51.06%
4251	Gas, Oil, Grease	1,786	2,500	1,523	385	1,908	2,500	31.03%
4260	Building Repairs & Maintenance	87,668	85,000	50,903	32,516	83,419	85,000	1.90%
4265	Uniforms	1,008	1,500	853	280	1,133	1,500	32.39%
4271	Natural Gas	20,646	50,000	22,036	16,656	38,692	50,000	29.23%
4272	Electricity	145,195	160,000	108,980	40,339	149,319	160,000	7.15%
4273	Water	10,042	15,000	10,309	3,951	14,260	18,000	26.23%
4291	Lawn and Tree Maintenance	2,300	8,000	4,708	2,011	6,719	8,000	19.07%
4311	Employee Physicals	-	350	-	200	200	350	75.00%
4312	Pest Control	1,576	2,000	840	753	1,593	2,000	25.55%
4313	Maintenance Contract	37,493	40,000	27,514	9,044	36,558	40,000	9.42%
4317	Janitorial Service	7,075	7,800	-	7,335	7,335	7,800	6.34%
4318	Waste Disposal Fees	3,330	5,200	2,916	972	3,888	5,200	33.74%
4388	Building Management	15,788	16,599	7,894	8,705	16,599	17,507	5.47%
4511	Casualty Insurance	2,102	2,103	1,052	1,051	2,103	2,168	3.09%
4512	Workers Comp Insurance	1,557	1,557	779	778	1,557	1,608	3.28%
4743	Other Equipment	-	2,500	-	2,119	2,119	2,500	17.98%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
	Total Facilities and Maintenance - Juvenile Justice Bldgs	440,663	505,346	331,429	149,480	480,909	521,993	8.54%
	Total Expenditures - Juvenile Justice Fund	6,504,442	6,872,705	4,977,729	1,814,710	6,792,439	7,378,709	8.63%
	Excess (Deficiency) Of Revenues Over Expenditures	(2,395,110)	(2,901,786)	(4,523,741)	1,732,153	(2,791,588)	(3,298,060)	18.14%
	Other Financing Sources (Uses)							
3855	Transfer From Criminal Justice	2,995,000	3,100,000	1,550,000	1,550,000	3,100,000	3,300,000	6.45%
	Total Other Financing Sources (Uses)	2,995,000	3,100,000	1,550,000	1,550,000	3,100,000	3,300,000	6.45%
	Net Change In Fund Balance	599,890	198,214	(2,973,741)	3,282,153	308,412	1,940	(99.37%)
	Fund Balance, Beginning Of Year	2,493,106	2,978,618	3,092,996	119,255	3,092,996	3,401,408	9.97%
	Fund Balance, End Of Year	\$ 3,092,996	3,176,832	119,255	3,401,408	3,401,408	3,403,348	0.06%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
Health Tax Fund (270)								
Revenues								
3113	Ad Valorem Tax-Parish	\$ 3,199,536	3,256,420	-	3,272,690	3,272,690	3,346,370	2.25%
3115	Estimated Uncollectible Taxes	(51,859)	(113,970)	-	(114,550)	(114,550)	(117,120)	2.24%
3120	Prior Year Taxes	14,927	14,640	27,433	-	27,433	14,930	(45.58%)
3351	State Revenue Sharing	84,208	85,000	-	84,000	84,000	83,500	(0.60%)
3455	Vaccination Fees	5,640	6,000	3,920	(2,070)	1,850	4,000	116.22%
3466	Impounding & Boarding Fees	36,894	32,000	31,900	1,830	33,730	32,000	(5.13%)
3467	Animal License & Permit Fees	8,022	6,000	2,132	2,939	5,071	6,000	18.32%
3610	Interest Earned	6,332	14,000	7,295	3,377	10,672	10,000	(6.30%)
3621	Regional Lab Rental	71,992	72,000	41,995	30,005	72,000	72,000	0.00%
3695	Miscellaneous Revenue	1,440	6,000	2	1,848	1,850	3,000	62.16%
3832	Private Donations	1,231	2,000	1,174	172	1,346	2,000	48.59%
3833	Adoptions	39,589	40,000	34,701	5,133	39,834	40,000	0.42%
Total Revenues - Health Tax Fund		3,417,952	3,420,090	150,552	3,285,374	3,435,926	3,496,680	1.77%
Expenditures								
161 - Facilities & Maintenance								
11 - Shreveport Regional Lab								
4113	Salaries Regular Employees	34,042	36,181	26,877	9,406	36,283	37,628	3.71%
4131	Parochial Retirement	5,628	5,789	4,245	1,488	5,733	5,456	(4.83%)
4132	Group Health Insurance	10,622	12,078	8,733	2,642	11,375	12,178	7.06%
4133	Retired Employees Grp Insurance	980	1,049	525	524	1,049	1,122	6.96%
4135	Medicare Insurance	419	525	349	80	429	546	27.27%
4250	Equipment Repairs	-	2,500	289	1,680	1,969	2,500	26.97%
4260	Building Repairs & Maintenance	20,717	15,000	14,532	1,232	15,764	17,000	7.84%
4265	Uniforms	434	600	436	56	492	600	21.95%
4290	Safety Apparel	-	150	-	129	129	150	16.28%
4311	Employee Physicals	-	100	56	22	78	100	28.21%
4312	Pest Control	476	800	245	375	620	800	29.03%
4316	Security	385	500	140	280	420	500	19.05%
4388	Building Management	10,525	11,066	5,262	5,804	11,066	11,671	5.47%
4512	Workers Comp Insurance	1,012	1,012	506	506	1,012	1,045	3.26%
4743	Other Equipment	1,412	800	-	635	635	800	25.98%
Total Shreveport Regional Lab		86,652	88,150	62,195	24,859	87,054	92,096	5.79%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
14 - Highland Health Unit Complex							
4113	Salaries Regular Employees	186,859	172,376	106,337	45,491	151,828	150,900 (0.61%)
4122	Salaries-Part Time	9,272	10,797	11,141	3,181	14,322	15,000 4.73%
4131	Parochial Retirement	28,914	27,580	14,926	3,430	18,356	21,884 19.22%
4132	Group Health Insurance	11,824	11,864	29,098	11,317	40,415	43,244 7.00%
4133	Retired Employees Grp Insurance	9,194	9,838	4,919	4,919	9,838	10,527 7.00%
4135	Medicare Insurance	3,718	3,325	2,151	1,738	3,889	2,896 (25.53%)
4138	Unemployment Claims	-	150	-	98	98	150 53.06%
4250	Equipment Repairs	9,526	7,000	6,449	523	6,972	7,000 0.40%
4251	Gas, Oil, Grease	15,726	20,000	6,920	9,500	16,420	20,000 21.80%
4260	Building Repairs & Maintenance	40,722	34,000	29,163	9,451	38,614	40,000 3.59%
4265	Uniforms	2,113	2,000	1,694	196	1,890	2,000 5.82%
4271	Natural Gas	10,379	23,000	11,685	9,921	21,606	23,000 6.45%
4272	Electricity	81,130	85,000	63,945	19,870	83,815	85,000 1.41%
4273	Water	4,033	6,000	4,465	1,242	5,707	7,000 22.66%
4276	Emergency Coordination	1,500	1,500	750	750	1,500	1,500 0.00%
4280	Telephone	1,547	2,000	601	1,082	1,683	2,000 18.84%
4291	Lawn and Tree Maintenance	2,389	3,000	4,145	-	4,145	5,000 20.63%
4311	Employee Physicals	-	100	262	-	262	300 14.50%
4312	Pest Control	661	1,200	575	315	890	1,200 34.83%
4313	Maintenance Contract	8,906	11,000	5,091	4,147	9,238	11,000 19.07%
4316	Security	1,238	1,800	900	450	1,350	1,800 33.33%
4321	Legal and Auditing	1,271	1,344	1,310	-	1,310	1,365 4.20%
4361	General Fund Administration	23,996	25,447	12,723	12,724	25,447	25,391 (0.22%)
4388	Building Management	30,523	32,091	15,261	16,830	32,091	33,847 5.47%
4511	Casualty Insurance	41,247	41,247	20,624	20,623	41,247	42,523 3.09%
4512	Workers Comp Insurance	4,750	4,750	2,375	2,375	4,750	4,904 3.24%
4591	Retirement Contributions	94,427	96,910	-	97,410	97,410	99,590 2.24%
4592	Sheriff's Tax Collection	272	800	128	624	752	800 6.38%
4743	Other Equipment	-	500	-	420	420	500 19.05%
Total Highland Health Unit Complex		626,137	636,619	357,638	278,627	636,265	660,321 3.78%
15 - Vivian Health Unit							
4113	Salaries Regular Employees	13,896	14,675	10,420	3,984	14,404	24,212 68.09%
4131	Parochial Retirement	2,317	2,331	1,769	536	2,305	3,512 52.36%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014				2015 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
4132	Group Health Insurance	6,287	6,736	5,170	1,551	6,721	8,203	22.05%
4133	Retired Employees Grp Insurance	980	1,049	525	524	1,049	1,122	6.96%
4135	Medicare Insurance	156	201	125	36	161	352	118.63%
4260	Building Repairs & Maintenance	4,115	6,000	2,123	3,146	5,269	6,000	13.87%
4265	Uniforms	-	350	273	42	315	350	11.11%
4272	Electricity	11,592	14,000	9,215	3,178	12,393	14,000	12.97%
4273	Water	919	1,000	704	247	951	1,000	5.15%
4280	Telephone	1,444	1,500	1,102	365	1,467	1,500	2.25%
4291	Lawn and Tree Maintenance	525	1,600	-	1,294	1,294	1,600	23.65%
4312	Pest Control	506	600	240	280	520	600	15.38%
4316	Security	420	450	280	140	420	450	7.14%
4388	Building Management	2,105	2,213	1,053	1,160	2,213	2,334	5.47%
4512	Workers Comp Insurance	350	350	175	175	350	362	3.43%
4743	Other Equipment	-	200	-	190	190	200	5.26%
Total Vivian Health Unit		45,612	53,255	33,174	16,848	50,022	65,797	31.54%
69 - David Raines Comm Center								
4260	Building Repairs & Maintenance	31,800	31,800	15,690	16,110	31,800	33,390	5.00%
Total David Raines Comm Center		31,800	31,800	15,690	16,110	31,800	33,390	5.00%
Total Facilities and Maintenance		790,201	809,824	468,697	336,444	805,141	851,604	5.77%
312 - Animal Services								
4113	Salaries Regular Employees	1,018,372	1,119,612	751,161	287,645	1,038,806	1,065,064	2.53%
4122	Salaries-Part Time	-	-	7,363	3,975	11,338	23,629	0.00%
4131	Parochial Retirement	151,735	163,549	115,764	35,921	151,685	139,729	(7.88%)
4132	Group Health Insurance	135,374	163,080	101,989	35,627	137,616	147,249	7.00%
4133	Retired Employees Grp Insurance	34,020	36,401	18,201	18,200	36,401	38,949	7.00%
4135	Medicare Insurance	13,751	16,234	11,034	3,829	14,863	16,519	11.14%
4136	Caddo Parish Employee Retirement	15,368	15,589	11,836	3,608	15,444	14,707	(4.77%)
4138	Unemployment Claims	2,501	1,000	93	899	992	1,000	0.81%
4210	Books and Subscriptions	-	900	203	600	803	900	12.08%
4211	Dues-Governmental Organizations	110	1,600	120	395	515	1,600	210.68%
4221	Printed Office Forms	5,124	6,000	3,067	415	3,482	6,000	72.31%
4230	Education, Training and Travel	21,923	30,000	24,388	4,391	28,779	30,000	4.24%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014				2015 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
4241	Office Supplies	4,904	5,000	2,699	1,691	4,390	5,000	13.90%
4242	Postage	261	750	25	495	520	750	44.23%
4243	Copy Supplies	2,260	3,500	1,503	1,818	3,321	3,500	5.39%
4250	Equipment Repairs	37,649	42,000	19,624	16,461	36,085	42,000	16.39%
4251	Gas, Oil, Grease	62,028	70,000	43,124	28,948	72,072	70,000	(2.87%)
4260	Building Repairs & Maintenance	16,425	23,000	21,456	4,084	25,540	23,000	(9.95%)
4265	Uniforms	9,010	11,000	5,855	2,735	8,590	11,000	28.06%
4267	Animal Food	7,882	9,000	2,431	5,501	7,932	9,000	13.46%
4268	Chemicals and Poison	32,683	35,000	26,533	8,118	34,651	35,000	1.01%
4271	Natural Gas	5,034	8,000	4,588	2,115	6,703	8,000	19.35%
4272	Electricity	24,609	26,000	19,470	5,071	24,541	26,000	5.95%
4273	Water	5,347	6,000	4,347	1,522	5,869	6,000	2.23%
4276	Emergency Coordination	3,600	3,600	1,800	1,800	3,600	3,600	0.00%
4280	Telephone	23,860	23,000	16,591	5,835	22,426	23,000	2.56%
4290	Safety Apparel	886	1,200	-	846	846	1,200	41.84%
4291	Lawn and Tree Maintenance	1,250	2,500	837	999	1,836	2,500	36.17%
4311	Employee Physicals	1,567	1,300	1,609	243	1,852	1,500	(19.01%)
4313	Maintenance Contract	1,580	2,500	1,260	420	1,680	2,500	48.81%
4316	Security	840	850	560	280	840	850	1.19%
4317	Janitorial Service	3,204	4,000	1,254	2,022	3,276	4,000	22.10%
4318	Waste Disposal Fees	1,372	4,000	1,222	1,034	2,256	4,000	77.30%
4321	Legal and Auditing	635	671	654	-	654	682	4.28%
4324	Information Systems Allocation	12,740	13,377	6,689	6,688	13,377	14,046	5.00%
4326	Spaying/Neutering	27,981	35,000	31,228	11,726	42,954	35,000	(18.52%)
4327	Professional Services	54,137	50,000	37,271	11,054	48,325	50,000	3.47%
4361	General Fund Administration	44,463	47,368	23,684	23,684	47,368	47,608	0.51%
4388	Building Management	7,368	7,746	3,684	4,062	7,746	8,170	5.47%
4423	Misc Materials and Supplies	22,784	27,000	22,329	7,786	30,115	27,000	(10.34%)
4511	Casualty Insurance	25,880	25,880	12,940	12,940	25,880	26,680	3.09%
4512	Workers Comp Insurance	27,721	27,721	13,860	13,861	27,721	28,622	3.25%
4530	Interest Expense	-	400	-	321	321	400	24.61%
4742	Office Equipment	5,323	9,000	3,092	5,000	8,092	9,000	11.22%
4743	Other Equipment	5,127	5,000	5,693	999	6,692	5,000	(25.28%)
Total Animal Services		1,878,688	2,085,328	1,383,131	585,664	1,968,795	2,019,954	2.60%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
313 - Mosquito Control								
4113	Salaries Regular Employees	157,941	170,188	120,079	54,160	174,239	182,957	5.00%
4122	Salaries-Part Time	29,173	37,578	13,148	16,602	29,750	45,000	51.26%
4131	Parochial Retirement	26,507	27,230	20,192	7,680	27,872	26,529	(4.82%)
4132	Group Health Insurance	23,051	25,177	21,216	7,200	28,416	26,939	(5.20%)
4133	Retired Employees Grp Insurance	8,505	9,100	4,550	4,550	9,100	9,737	7.00%
4135	Medicare Insurance	4,363	5,343	2,640	2,196	4,836	6,817	40.96%
4138	Unemployment Claims	1,101	1,500	2,866	999	3,865	1,500	(61.19%)
4210	Books and Subscriptions	109	350	-	110	110	350	218.18%
4221	Printed Office Forms	-	300	-	168	168	300	78.57%
4230	Education, Training and Travel	1,471	4,000	344	1,999	2,343	4,000	70.72%
4241	Office Supplies	177	600	91	271	362	600	65.75%
4242	Postage	139	100	-	85	85	100	17.65%
4250	Equipment Repairs	10,358	14,000	11,955	1,760	13,715	14,000	2.08%
4251	Gas, Oil, Grease	21,274	27,000	12,270	12,640	24,910	27,000	8.39%
4265	Uniforms	647	800	140	599	739	800	8.25%
4268	Chemicals and Poison	123,884	125,000	104,238	19,999	124,237	130,000	4.64%
4276	Emergency Coordination	900	900	450	450	900	900	0.00%
4290	Safety Apparel	124	600	-	458	458	600	31.00%
4311	Employee Physicals	56	250	374	100	474	250	(47.26%)
4321	Legal and Auditing	635	671	654	-	654	682	4.28%
4324	Information Systems Allocation	12,740	13,377	6,689	6,688	13,377	14,046	5.00%
4361	General Fund Administration	15,769	16,838	8,419	8,419	16,838	17,013	1.04%
4423	Misc Materials and Supplies	2,387	5,000	200	2,904	3,104	5,000	61.08%
4511	Casualty Insurance	6,470	6,470	3,235	3,235	6,470	6,670	3.09%
4512	Workers Comp Insurance	7,475	7,475	3,738	3,737	7,475	7,718	3.25%
4742	Office Equipment	-	250	-	163	163	250	53.37%
4743	Other Equipment	4,041	5,000	1,400	2,999	4,399	5,000	13.66%
Total Mosquito Control		459,297	505,097	338,888	160,171	499,059	534,758	7.15%
Total Expenditures - Health Tax Fund		3,128,186	3,400,249	2,190,716	1,082,279	3,272,995	3,406,316	4.07%
Excess (Deficiency) Of Revenues Over Expenditures		289,766	19,841	(2,040,164)	2,203,095	162,931	90,364	(44.54%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
Other Financing Sources (Uses)								
3852	Transfer From Capital Outlay	-	-	-	-	-	0.00%	
Total Other Financing Sources (Uses)		-	-	-	-	-	0.00%	
Net Change In Fund Balance		289,766	19,841	(2,040,164)	2,203,095	162,931	(44.54%)	
Fund Balance, Beginning Of Year		3,995,235	4,170,022	4,285,001	2,244,837	4,285,001	3.80%	
Fund Balance, End Of Year		\$ 4,285,001	\$ 4,189,863	\$ 2,244,837	\$ 4,447,932	\$ 4,447,932	\$ 4,538,296	2.03%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
Biomedical Fund (280)								
<u>Revenues</u>								
3113	Ad Valorem Tax-Parish	\$ 2,798,488	2,848,940	-	2,863,170	2,863,170	2,927,640	2.25%
3115	Estimated Uncollectible Taxes	(35,392)	(99,710)	-	(100,210)	(100,210)	(102,470)	2.26%
3120	Prior Year Taxes	11,978	11,110	22,441	-	22,441	11,240	(49.91%)
3351	State Revenue Sharing	73,954	74,575	-	73,214	73,214	73,000	(0.29%)
3610	Interest Earned	25	125	153	-	153	125	(18.30%)
Total Revenues - Biomedical Fund		2,849,053	2,835,040	22,594	2,836,174	2,858,768	2,909,535	1.78%
<u>Expenditures</u>								
319 - Biomedical Research Center								
4321	Legal and Auditing	2,344	2,478	2,416	-	2,416	2,517	4.18%
4361	General Fund Administration	12,924	13,692	6,846	6,846	13,692	13,584	(0.79%)
4530	Interest Expense	5,324	7,000	1,042	4,548	5,590	7,000	25.22%
4562	Reimb - Biomedical Research Ctr	2,599,999	2,800,000	1,937,382	862,618	2,800,000	3,200,000	14.29%
4591	Retirement Contributions	82,612	84,790	-	85,210	85,210	87,130	2.25%
4592	Sheriff's Tax Collection	240	750	111	311	422	750	77.73%
Total Expenditures - Biomedical Fund		2,703,443	2,908,710	1,947,797	959,533	2,907,330	3,310,981	13.88%
Excess (Deficiency) Of Revenues Over Expenditures		145,610	(73,670)	(1,925,203)	1,876,641	(48,562)	(401,446)	726.67%
Fund Balance, Beginning Of Year		594,566	657,985	740,176	(1,185,027)	740,176	691,614	(6.56%)
Fund Balance, End Of Year		\$ 740,176	584,315	(1,185,027)	691,614	691,614	290,168	(58.04%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
Riverboat Fund (290)							
<u>Revenues</u>							
3223	Riverboat Gaming	\$ 1,522,036	1,300,000	951,219	402,844	1,354,063	1,200,000 (11.38%)
3610	Interest Earned	248	800	91	161	252	150 (40.48%)
3695	Miscellaneous	9,390	-	7,445	5,107	12,552	5,000 (60.17%)
Total Revenues - Riverboat Fund		1,531,674	1,300,800	958,755	408,112	1,366,867	1,205,150 (11.83%)
<u>Expenditures</u>							
131 - Administration							
4122	Salaries-Part Time	30,442	35,000	36,376	-	36,376	37,000 1.72%
4135	Medicare Insurance	2,225	3,000	2,886	-	2,886	3,000 3.95%
4321	Legal and Auditing	2,009	2,124	2,071	-	2,071	2,157 4.15%
4322	Litigation Expense	-	3,000	-	-	-	- 0.00%
4327	Professional Services	322	-	1,047	-	1,047	2,000 91.02%
4344	Public Information	-	4,000	-	1,461	1,461	1,500 2.67%
4361	General Fund Administration	20,284	21,467	10,734	10,733	21,467	21,292 (0.82%)
4530	Interest Expense	-	500	625	617	1,242	1,500 20.77%
4553	Truancy Program	-	60,000	60,000	-	60,000	60,000 0.00%
Total Administration		55,282	129,091	113,739	12,811	126,550	128,449 1.50%
133 - Finance, Debt Service							
4810	Principal Payments	105,000	110,000	110,000	-	110,000	- (100.00%)
4820	Interest Payments	87,000	84,850	84,850	-	84,850	- (100.00%)
4830	Paying Agent Fees	201	200	200	-	200	- (100.00%)
Total Finance		192,201	195,050	195,050	-	195,050	- (100.00%)
150 - Allocation To Other Entities							
4959 - NGO Appropriations							
	A Quiet Place in the Woods	10,000	10,000	10,000	-	10,000	8,000 (20.00%)
	Alemap Foundation	-	-	-	-	-	2,500 100.00%
	Arc of Caddo-Bossier	9,560	9,560	9,560	-	9,560	4,450 (53.45%)
	Bells For Youth	4,893	-	-	-	-	5,000 100.00%
	Bernstein Development, Inc	15,000	15,000	15,000	-	15,000	15,000 0.00%
	Boy Scouts of America, Norwela Council	5,000	10,000	10,000	-	10,000	10,000 0.00%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014				2015 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
	Broadmoor Neighborhood Association	-	3,700	-	3,700	3,700	-	(100.00%)
	Caddo Community Action Agency (CCAA)	70,000	70,000	70,000	-	70,000	70,000	0.00%
	Caddo Council on Aging (CCOA)	100,000	100,000	75,000	25,000	100,000	100,000	0.00%
	Caddo Soil & Water Conservation*	-	4,000	-	4,000	4,000	-	(100.00%)
	Calvary Missionary Baptist Church	5,000	10,000	10,000	-	10,000	5,000	(50.00%)
	Cedar Grove CDC, Inc* (NGO)	10,000	10,000	10,000	-	10,000	10,000	0.00%
	Center For Families	-	-	-	-	-	7,500	100.00%
	Christian Service Program Institute	30,000	30,000	30,000	-	30,000	25,000	(16.67%)
	City of Shreveport Fire Department	-	12,500	-	12,500	12,500	-	(100.00%)
	Coalition For Social Justice	10,000	-	-	-	-	-	0.00%
	Destiny Community Development Corp	-	-	-	-	-	2,500	100.00%
	Family Resources for Education	23,900	23,900	23,900	-	23,900	20,000	(16.32%)
	First Tee Of NWLA	-	17,000	17,000	-	17,000	12,500	(26.47%)
	Fit for Life, Inc	15,000	15,000	15,000	-	15,000	25,000	66.67%
	Focus on Family Living	5,000	5,000	-	5,000	5,000	-	(100.00%)
	Food Bank of Northwest Louisiana	75,000	100,000	100,000	-	100,000	100,000	0.00%
	Galilee Family Enrichment Center, Inc.	19,400	20,000	20,000	-	20,000	20,000	0.00%
	Grace Comm Outreach Min (Words in Act)	50,000	17,000	9,312	7,688	17,000	-	(100.00%)
	Greenwood Community Center	8,942	10,000	8,889	1,111	10,000	10,000	0.00%
	Helping Hands Community Services, Inc	1,500	1,500	-	1,500	1,500	-	(100.00%)
	Highland Area Partnership	-	5,000	5,000	-	5,000	-	(100.00%)
	Holy Angels Residential Facility	60,000	60,000	-	60,000	60,000	60,000	0.00%
	Image Changers	-	15,000	15,000	-	15,000	7,500	(50.00%)
	Inter-City Row Modern Dance Co of S'port	10,000	15,000	15,000	-	15,000	10,000	(33.33%)
	James Burton Foundation	-	10,000	10,000	-	10,000	-	(100.00%)
	Lake Community Development Corporation	-	16,000	8,000	8,000	16,000	15,000	(6.25%)
	Lane Chapel Christian Meth Episc Church	27,049	30,000	30,000	-	30,000	15,000	(50.00%)
	Legal Services of North Louisiana	-	-	-	-	-	50,000	100.00%
	Little Theatre of Shreveport	10,000	10,000	10,000	-	10,000	5,000	(50.00%)
	Louisiana Center For Health Equity	2,000	-	-	-	-	-	0.00%
	LSU Agricultural Center	910	-	-	-	-	-	0.00%
	Macedonia House	9,900	10,000	10,000	-	10,000	5,000	(50.00%)
	Martin Luther King Community Dev Corp	20,000	30,000	15,000	15,000	30,000	20,000	(33.33%)
	Martin Luther King Health Center	10,000	10,000	10,000	-	10,000	10,000	0.00%
	Multicultural Center of the South	10,000	25,000	25,000	-	25,000	12,000	(52.00%)
	Nehemiah Community Development Center	20,000	20,000	20,000	-	20,000	5,000	(75.00%)
	Northwest Louisiana Interfaith Pharmacy	10,000	11,200	11,200	-	11,200	11,500	2.68%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
	Odyssey Foundation OF The Arts	6,711	-	-	-	7,500	100.00%	
	People United for Better Representation	5,000	-	-	-	-	0.00%	
	Philadelphia Center	10,000	10,000	10,000	-	10,000	(25.00%)	
	Project Reach	-	-	-	-	15,000	100.00%	
	Project Seek, Inc	10,000	15,000	6,000	9,000	15,000	0.00%	
	Providence House	20,000	35,000	35,000	-	35,000	(57.14%)	
	Reach Out and Touch, Inc	5,000	5,000	5,000	-	5,000	0.00%	
	Renzi Education and Art Center	10,000	10,000	10,000	-	10,000	(50.00%)	
	Robinson's Rescue	40,000	40,000	40,000	-	40,000	(50.00%)	
	Rutherford House	45,000	45,000	45,000	-	45,000	(22.22%)	
	Salvation Army	25,000	40,000	40,000	-	40,000	(25.00%)	
	Samaritan Counseling Center	-	33,000	33,000	-	33,000	(9.09%)	
	Sci-Port Admissions	22,532	-	-	-	-	0.00%	
	Shepherd's Farm Child Dev & Learning Ctr	10,000	10,000	-	10,000	10,000	(100.00%)	
	Shreveport Green	25,000	25,000	25,000	-	25,000	(20.00%)	
	Shreveport Opera	2,500	5,000	5,000	-	5,000	0.00%	
	Shreveport Regional Arts Council (SRAC)	50,000	50,000	50,000	-	50,000	(50.00%)	
	Shreveport Sun Basketball League	5,000	-	-	-	-	0.00%	
	Social Justice Civic League, Inc	-	10,000	10,000	-	10,000	0.00%	
	Southern University at S'port Foundation	5,000	5,000	5,000	-	5,000	0.00%	
	Springboard 2 Universal Success	-	-	-	-	2,500	100.00%	
	St. Luke's Episcl Mobile Medical Ministry	6,500	7,550	3,775	3,775	7,550	0.00%	
	Strategic Action Council of NW Louisiana	-	50,000	25,000	25,000	50,000	(100.00%)	
	Supportive Integrated Services, Inc	20,000	20,000	20,000	-	20,000	(25.00%)	
	T.E.A.M.S.	5,130	10,000	10,000	-	10,000	(50.00%)	
	Theatre of the Performing Arts	10,000	20,000	20,000	-	20,000	(25.00%)	
	Urban Support Agency, Inc	29,000	29,000	29,000	-	29,000	(65.52%)	
	Vets For Vets	10,000	-	-	-	-	0.00%	
	Volunteers for Youth Justice	70,000	30,000	30,000	-	30,000	(50.00%)	
	Women of Vision	35,000	35,000	35,000	-	35,000	(42.86%)	
	Youth Outreach Services	15,000	15,000	15,000	-	15,000	(16.67%)	
Total Allocation To Other Entities		1,155,427	1,315,910	1,124,636	191,274	1,315,910	1,031,000	(21.65%)
Total Expenditures - Riverboat Fund		1,402,910	1,640,051	1,433,425	204,085	1,637,510	1,159,449	(29.19%)
Excess (Deficiency) Of Revenues Over Expenditures		128,764	(339,251)	(474,670)	204,027	(270,643)	45,701	(116.89%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
Other Financing Sources (Uses)							
3849	Transfer From Oil and Gas Fund	-	540,000	115,000	425,000	540,000	200,000 (62.96%)
3852	Transfer From Capital Outlay	8,385	-	-	-	-	- 0.00%
4688	Transfer To Capital Outlay Fund	(400,000)	(400,000)	(200,000)	(200,000)	(400,000)	- (100.00%)
Total Other Financing Sources (Uses)		(391,615)	140,000	(85,000)	225,000	140,000	200,000 42.86%
Net Change In Fund Balance		(262,851)	(199,251)	(559,670)	429,027	(130,643)	245,701 (288.07%)
Fund Balance, Beginning Of Year		588,341	387,462	325,490	(234,180)	325,490	194,847 (40.14%)
Fund Balance, End Of Year		\$ 325,490	188,211	(234,180)	194,847	194,847	440,548 126.10%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
Criminal Justice Fund (295)								
<u>Revenues</u>								
3113	Ad Valorem Tax-Parish	\$ 5,528,441	5,232,440	-	5,258,570	5,258,570	5,376,970	2.25%
3115	Estimated Uncollectible Taxes	(57,297)	(183,140)	-	(184,050)	(184,050)	(188,190)	2.25%
3120	Prior Year Taxes	11,372	4,550	6,683	(1,998)	4,685	4,730	0.96%
3351	State Revenue Sharing	155,450	139,500	-	139,000	139,000	138,500	(0.36%)
3610	Interest Earned	418	250	941	-	941	1,000	6.27%
Total Revenues - Criminal Justice Fund		5,638,384	5,193,600	7,624	5,211,522	5,219,146	5,333,010	2.18%
<u>Expenditures</u>								
120 - Criminal Justice								
20 - Criminal Administration								
4321	Legal and Auditing	1,345	1,422	1,386	-	1,386	1,444	4.18%
4361	General Fund Administration	7,361	7,774	3,887	3,887	7,774	7,708	(0.85%)
4530	Interest Expense	10,920	15,000	1,207	7,264	8,471	11,000	29.85%
4591	Retirement Contributions	153,097	155,730	-	156,510	156,510	160,030	2.25%
4592	Sheriff's Tax Collection	509	600	221	363	584	600	2.74%
4596	Sheriff Substations	128,773	135,000	94,007	41,137	135,144	190,000	40.59%
Total Expenditures - Criminal Justice Fund		302,005	315,526	100,708	209,161	309,869	370,782	19.66%
Excess (Deficiency) Of Revenues Over Expenditures		5,336,379	4,878,074	(93,084)	5,002,361	4,909,277	4,962,228	1.08%
<u>Other Financing Sources (Uses)</u>								
4681	Transfer To Juvenile Just Fund	(2,995,000)	(3,100,000)	(1,550,000)	(1,550,000)	(3,100,000)	(3,300,000)	6.45%
4682	Transfer To Detention Facilities Fund	(575,000)	(150,000)	(75,000)	(75,000)	(150,000)	-	(100.00%)
4685	Transfer To General Fund	(1,500,000)	(1,725,000)	(862,500)	(862,500)	(1,725,000)	(1,700,000)	(1.45%)
Total Other Financing Sources (Uses)		(5,070,000)	(4,975,000)	(2,487,500)	(2,487,500)	(4,975,000)	(5,000,000)	0.50%
Net Change In Fund Balance		266,379	(96,926)	(2,580,584)	2,514,861	(65,723)	(37,772)	(42.53%)
Fund Balance, Beginning Of Year		1,783,636	1,839,749	2,050,015	(530,569)	2,050,015	1,984,292	(3.21%)
Fund Balance, End Of Year		\$ 2,050,015	1,742,823	(530,569)	1,984,292	1,984,292	1,946,520	(1.90%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014				2015 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Oil and Gas Fund (297)								
<u>Revenues</u>								
3610	Interest Earned	\$ 27,864	60,000	24,583	8,419	33,002	25,000	(24.25%)
3623	Building Rental	-	-	125,000	25,000	150,000	150,000	0.00%
3691	Oil Royalty/Mineral Leases	1,187,767	950,000	528,356	433,929	962,285	1,005,000	4.44%
Total Revenues - Oil and Gas Fund		1,215,631	1,010,000	677,939	467,348	1,145,287	1,180,000	3.03%
<u>Expenditures</u>								
131 - Administration								
4321	Legal and Auditing	29,392	32,000	19,404	10,000	29,404	32,000	8.83%
4361	General Fund Administration	7,852	8,326	4,163	4,163	8,326	8,261	(0.78%)
4710	Building and Land Purchases	7,500,000	-	-	-	-	-	0.00%
Total Expenditures - Oil and Gas Fund		7,537,244	40,326	23,567	14,163	37,730	40,261	6.71%
Excess (Deficiency) Of Revenues Over Expenditures		(6,321,613)	969,674	654,372	453,185	1,107,557	1,139,739	2.91%
<u>Other Financing Sources (Uses)</u>								
4688	Transfer From Reserve Trust Fund	3,750,000	-	-	-	-	-	0.00%
4688	Transfer To Capital Outlay Fund	(2,850,000)	(2,150,000)	(325,000)	(325,000)	(650,000)	(800,000)	23.08%
4694	Transfer To Riverboat Fund	-	(540,000)	(115,000)	(425,000)	(540,000)	(200,000)	(62.96%)
4697	Transfer To Economic Development Fund	(900,000)	(500,000)	(250,000)	(250,000)	(500,000)	(1,700,000)	240.00%
Total Other Financing Sources (Uses)		-	(3,190,000)	(690,000)	(1,000,000)	(1,690,000)	(2,700,000)	59.76%
Net Change In Fund Balance		(6,321,613)	(2,220,326)	(35,628)	(546,815)	(582,443)	(1,560,261)	167.88%
Fund Balance, Beginning Of Year		17,598,231	17,805,317	11,276,618	11,240,990	11,276,618	10,694,175	(5.17%)
Fund Balance, End Of Year		\$11,276,618	15,584,991	11,240,990	10,694,175	10,694,175	9,133,914	(14.59%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
Economic Development Fund (750)							
Revenues							
3359	Video Poker	\$ 402,025	450,000	290,621	147,586	438,207	425,000 (3.01%)
3610	Interest Earned	-	4,000	3,748	1,724	5,472	4,000 (26.90%)
3641	Sale Of Property	130,842	-	-	-	-	- 0.00%
Total Revenues - Economic Development Fund		532,867	454,000	294,369	149,310	443,679	429,000 (3.31%)
Expenditures							
131 - Administration							
4321	Legal and Auditing	1,007	1,065	1,038	-	1,038	1,082 4.24%
4327	Professional Services	-	20,000	-	-	-	- 0.00%
4361	General Fund Administration	10,142	10,733	5,367	5,366	10,733	10,646 (0.81%)
Total Administration		11,149	31,798	6,405	5,366	11,771	11,728 (0.37%)
150 - Allocation To Other Entities							
4959 - NGO Appropriations							
	Barksdale Forward, Inc	15,000	15,000	15,000	-	15,000	- (100.00%)
	BioMed Digital Media (formerly LSUS)	381,342	450,000	-	123,120	123,120	326,880 165.50%
	BioMed EAP	-	500,000	-	500,000	500,000	500,000 0.00%
	Black Rodeo Festival	-	-	-	-	-	25,000 100.00%
	Caddo Bossier Film Office	15,000	15,000	15,000	-	15,000	- (100.00%)
	Caddo Common	350,000	-	-	-	-	- 0.00%
	Cedar Grove CDC, Inc (Econ Development)	-	20,000	-	20,000	20,000	10,000 (50.00%)
	CoHabitat Foundation	10,000	20,000	20,000	-	20,000	50,000 150.00%
	Coordinating & Development Corporation	52,000	52,000	39,000	13,000	52,000	57,000 9.62%
	Get Up, Inc	20,000	20,000	20,000	-	20,000	10,000 (50.00%)
	Highland Area Partnership	5,000	-	-	-	-	5,000 100.00%
	I49 Land Study	-	150,000	24,676	125,324	150,000	- (100.00%)
	Independence Bowl Foundation	65,000	65,000	65,000	-	65,000	65,000 0.00%
	Independence Day Festival	20,000	20,000	20,000	-	20,000	10,000 (50.00%)
	Inner City Entrepreneur Institute (ICE)	15,000	20,000	20,000	-	20,000	- (100.00%)
	LA Film Prize, LLC	25,000	25,000	25,000	-	25,000	25,000 0.00%
	MLK CDC	-	-	-	-	-	15,000 100.00%
	Northwest Louisiana Community Dev Corp	25,000	25,000	25,000	-	25,000	40,000 60.00%
	NW Louisiana Econ Dev Found (NLEDF)	50,000	110,000	60,000	50,000	110,000	75,000 (31.82%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
	Rho Omega & Friends, Inc	15,000	25,000	25,000	-	25,000	25,000	0.00%
	SciPort: Louisiana Science Center	-	60,000	60,000	-	60,000	60,000	0.00%
	Shreveport-Bossier African Amer Chamber	25,000	25,000	18,750	6,250	25,000	20,000	(20.00%)
	Shreveport-Bossier Business Alliance	-	-	-	-	-	50,000	100.00%
	Shreveport-Bossier Military Affairs Council	-	17,000	17,000	-	17,000	17,000	0.00%
	Shreveport-Bossier Sports Commission	75,000	25,000	25,000	-	25,000	25,000	0.00%
	Southern Hills Business Association, Inc	20,000	25,000	25,000	-	25,000	25,000	0.00%
	Southern Univ - Shreveport LA (SUSLA)	250,000	350,000	175,000	175,000	350,000	300,000	(14.29%)
	Stan Lewis Rock and Roll Festival	-	-	-	-	-	65,000	100.00%
	State Fair (The)	10,000	10,000	10,000	-	10,000	10,000	0.00%
	Strand Theatre of Shreveport (The)	5,000	10,000	10,000	-	10,000	10,000	0.00%
	Strategic Action Council of NW Louisiana	-	-	-	-	-	50,000	100.00%
	United Citizens & Neighborhood, Inc	10,000	10,000	10,000	-	10,000	10,000	0.00%
Total Allocation To Other Entities		1,458,342	2,064,000	724,426	1,012,694	1,737,120	1,880,880	8.28%
Total Expenditures - Economent Development Fund		1,469,491	2,095,798	730,831	1,018,060	1,748,891	1,892,608	8.22%
Excess (Deficiency) Of Revenues Over Expenditures		(936,624)	(1,641,798)	(436,462)	(868,750)	(1,305,212)	(1,463,608)	12.14%
Other Financing Sources (Uses)								
3849	Transfer From Oil and Gas Fund	900,000	500,000	250,000	250,000	500,000	1,700,000	240.00%
Total Other Financing Sources (Uses)		900,000	500,000	250,000	250,000	500,000	1,700,000	240.00%
Net Change In Fund Balance		(36,624)	(1,141,798)	(186,462)	(618,750)	(805,212)	236,392	(129.36%)
Fund Balance, Beginning Of Year		1,583,624	1,352,328	1,547,000	1,360,538	1,547,000	741,788	(52.05%)
Fund Balance, End Of Year		\$ 1,547,000	210,530	1,360,538	741,788	741,788	978,180	31.87%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
Law Officers Witness Fund (770)							
<u>Revenues</u>							
3512	Criminal Case Charges	\$ 27,738	35,000	19,629	10,791	30,420	30,000 (1.38%)
3521	Bond Forfeitures	123	150	80	34	114	150 31.58%
3610	Interest Earned	-	200	62	46	108	100 (7.41%)
Total Revenues - Law Officers Witness Fund		27,861	35,350	19,771	10,871	30,642	30,250 (1.28%)
<u>Expenditures</u>							
120 - Criminal Justice							
21 - District Court							
4321	Legal and Auditing	535	551	537	-	537	560 4.28%
4343	Payments to Law Officers	56,900	72,000	21,200	35,150	56,350	66,000 17.13%
4361	General Fund Administration	15,706	16,651	8,325	8,326	16,651	16,522 (0.77%)
4394	Criminal Court Grant	(50,000)	(55,000)	-	(55,000)	(55,000)	(55,000) 0.00%
Total Expenditures - Law Officers Witness Fund		23,141	34,202	30,062	(11,524)	18,538	28,082 51.48%
Excess (Deficiency) Of Revenues Over Expenditures		4,720	1,148	(10,291)	22,395	12,104	2,168 (82.09%)
Fund Balance, Beginning Of Year		21,467	24,134	26,187	15,896	26,187	38,291 46.22%
Fund Balance, End Of Year		\$ 26,187	25,282	15,896	38,291	38,291	40,459 5.66%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
Reserve Trust Fund (799)							
<u>Revenues</u>							
3610	Interest Earned	\$ 8,643	200,000	82,829	27,076	109,905	100,000 (9.01%)
3623	Building Rental	-	-	-	150,000	150,000	150,000 0.00%
Total Revenues - Reserve Trust Fund		8,643	200,000	82,829	177,076	259,905	250,000 (3.81%)
<u>Expenditures</u>							
133 - Finance							
4321	Legal and Auditing	950	1,004	979	-	979	1,020 4.19%
4361	General Fund Administration	10,142	10,733	5,367	5,366	10,733	10,646 (0.81%)
Total Expenditures - Reserve Trust Fund		11,092	11,737	6,346	5,366	11,712	11,666 (0.39%)
Excess (Deficiency) Of Revenues Over Expenditures		(2,449)	188,263	76,483	171,710	248,193	238,334 (3.97%)
<u>Other Financing Sources (Uses)</u>							
3849	Transfer From Oil and Gas Fund	-	-	-	-	-	- 0.00%
4678	Transfer To Oil and Gas	(3,750,000)	-	-	-	-	- 0.00%
Total Other Financing Sources (Uses)		(3,750,000)	-	-	-	-	- 0.00%
Net Change In Fund Balance		(3,752,449)	188,263	76,483	171,710	248,193	238,334 (3.97%)
Fund Balance, Beginning Of Year		40,716,204	37,169,305	36,963,755	37,040,238	36,963,755	37,211,948 0.67%
Fund Balance, End Of Year		\$36,963,755	37,357,568	37,040,238	37,211,948	37,211,948	37,450,282 0.64%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014				2015 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Shreve Memorial Library Fund								
<u>Revenues</u>								
	Ad Valorem Taxes	\$14,709,370	15,071,610	-	15,146,870	15,146,870	15,487,910	2.25%
	Estimated Uncollectible Taxes	(139,236)	(527,510)	-	(530,140)	(530,140)	(542,080)	2.25%
	Prior Year Taxes	58,150	42,630	131,572	-	131,572	43,030	(67.30%)
	State Revenue Sharing	389,852	394,827	-	389,852	389,852	389,852	0.00%
	State Aid to Public Libraries	-	-	-	21,500	21,500	21,500	0.00%
	Copy Machine Receipts	185,891	170,000	115,316	59,684	175,000	192,000	9.71%
	Overdue Book Fines	92,934	87,000	61,888	26,112	88,000	106,000	20.45%
	Other Receipts	85,086	65,000	67,350	19,815	87,165	95,000	8.99%
	Interest Earned	52,802	46,000	35,584	17,416	53,000	54,000	1.89%
Total Revenues - Shreve Memorial Library Fund		15,434,849	15,349,557	411,710	15,151,109	15,562,819	15,847,212	1.83%
<u>Expenditures</u>								
Shreve Memorial Library								
	Salaries-Regular Employees	6,429,094	6,875,200	4,239,845	2,540,155	6,780,000	7,144,700	5.38%
	Retirement	578,825	618,800	396,692	213,508	610,200	789,847	29.44%
	Group Insurance	743,862	809,600	545,187	264,413	809,600	955,040	17.96%
	FICA & Medicare Insurance	189,139	230,400	128,063	99,067	227,130	249,779	9.97%
	Unemployment Claims	-	7,700	459	2,541	3,000	7,700	156.67%
	Retirement Deducted from Taxes	459,177	448,570	-	462,000	462,000	460,950	(0.23%)
	Education, Training, and Travel	78,010	99,400	44,471	37,929	82,400	75,000	(8.98%)
	Employee Assistance Program	2,608	3,600	2,577	423	3,000	3,000	0.00%
	Inservice Training	6,850	9,500	-	9,500	9,500	9,500	0.00%
	Books & Library Materials	608,935	598,000	378,888	196,112	575,000	602,000	4.70%
	Periodicals & Subscriptions	118,659	145,000	8,986	122,304	131,290	135,000	2.83%
	Audio Visuals	298,130	297,500	185,628	110,372	296,000	315,000	6.42%
	Online Information Databases	204,936	267,000	196,790	51,210	248,000	258,000	4.03%
	Telephone/Data Lines	162,546	350,000	120,464	54,536	175,000	226,000	29.14%
	Electricity	501,640	530,300	327,276	187,724	515,000	552,750	7.33%
	Gas	40,308	55,700	26,169	26,831	53,000	55,700	5.09%
	Water	26,263	34,400	16,475	17,525	34,000	34,400	1.18%
	Postage	38,817	65,100	29,852	32,148	62,000	65,100	5.00%
	Office Supplies	118,458	118,300	70,871	39,629	110,500	118,300	7.06%
	Cataloging Supplies	18,717	28,300	19,029	8,971	28,000	28,300	1.07%
	Gas, Oil & Grease	27,797	41,500	19,573	17,427	37,000	41,500	12.16%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
	Automation/Circulation Supplies	51,919	59,400	35,804	19,196	55,000	59,400	8.00%
	Custodial Supplies	38,667	41,000	26,280	12,720	39,000	41,000	5.13%
	Vehicle Insurance	19,920	27,500	24,639	2,861	27,500	31,075	13.00%
	General Insurance	207,796	216,500	199,613	16,887	216,500	235,000	8.55%
	Membership and Dues	8,100	8,100	4,440	2,960	7,400	8,100	9.46%
	Green Gold System	3,700	3,700	-	3,700	3,700	3,700	0.00%
	Auto and Van Repairs	7,619	14,800	10,597	3,503	14,100	14,800	4.96%
	Bookmobile Repairs	3,622	9,200	3,749	3,651	7,400	9,200	24.32%
	Building Maintenance	744,119	1,360,000	647,427	342,573	990,000	1,170,000	18.18%
	Book Binding	1,603	6,000	626	3,774	4,400	6,000	36.36%
	Copy Machine Expenses	87,912	117,600	36,884	75,116	112,000	117,600	5.00%
	Service Contracts	7,086	85,500	46,561	23,710	70,271	75,360	7.24%
	Miscellaneous Contract Services	4,724	15,000	2,625	6,775	9,400	27,000	187.23%
	Automation Service Contract	165,232	120,800	67,647	53,153	120,800	175,000	44.87%
	Mileage	17,434	17,000	9,150	4,050	13,200	17,000	28.79%
	Legal and Auditing	9,381	23,000	13,186	9,814	23,000	24,000	4.35%
	Planning, Publicity, and Promo	29,162	70,000	36,767	28,233	65,000	64,000	(1.54%)
	Professional Services	18,468	194,000	-	79,690	79,690	170,800	114.33%
	Security	420,526	478,800	228,001	206,999	435,000	491,950	13.09%
	General & Library Equipment	45,476	80,000	37,412	40,588	78,000	58,000	(25.64%)
	Automation Equipment	369,425	820,000	88,315	295,685	384,000	741,000	92.97%
	Vehicle Purchases	-	21,000	161,734	-	161,734	-	(100.00%)
	Building Renovations	292,167	4,047,800	1,377,329	1,974,833	3,352,162	1,137,655	(66.06%)
	Debt Service Principal Payments	545,401	550,000	550,400	-	550,400	560,400	1.82%
	Debt Service Interest Payments	88,567	98,600	98,600	-	98,600	87,500	(11.26%)
Total Expenditures - Shreve Memorial Library Fund		13,840,797	20,119,170	10,465,081	7,704,796	18,169,877	17,453,106	(3.94%)
Excess (Deficiency) Of Revenues Over Expenditures		1,594,052	(4,769,613)	(10,053,371)	7,446,313	(2,607,058)	(1,605,894)	(38.40%)
Other Financing Sources (Uses)								
	Transfer From Library Maintenance Fund	355,859	3,766,400	1,081,524	2,696,356	3,777,880	1,610,984	(57.36%)
Total Other Financing Sources (Uses)		355,859	3,766,400	1,081,524	2,696,356	3,777,880	1,610,984	(57.36%)
Net Change In Fund Balance		1,949,911	(1,003,213)	(8,971,847)	10,142,669	1,170,822	5,090	(99.57%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014			2015 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
	Fund Balance, Beginning Of Year	15,018,207	15,857,363	16,968,118	7,996,271	16,968,118	18,138,940	6.90%
	Fund Balance, End Of Year	\$16,968,118	14,854,150	7,996,271	18,138,940	18,138,940	18,144,030	0.03%

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.



PARISH OF CADDO

Statement of Bonded Debt December 31, 2014

<u>Bond Issue</u>	<u>Principal Outstanding 12/31/13</u>	<u>2014</u>		<u>Interest Payments</u>	<u>Principal Outstanding 12/31/14</u>
		<u>Additions (Reductions)</u>	<u>Principal Payments</u>		
GOB, August 2007	8,485,000	(6,630,000)	430,000	226,497	1,425,000
GOB, September 2008	8,895,000	-	410,000	390,869	8,485,000
GOB, September 2009	9,290,000	-	390,000	336,900	8,900,000
GOB Refunding, May 2014	-	6,850,000	-	48,244	6,850,000
	<u>\$ 26,670,000</u>	<u>220,000</u>	<u>1,230,000</u>	<u>1,002,510</u>	<u>25,660,000</u>

The annual requirements to amortize the above issues, including interest payments of \$7,956,016 are as follows:

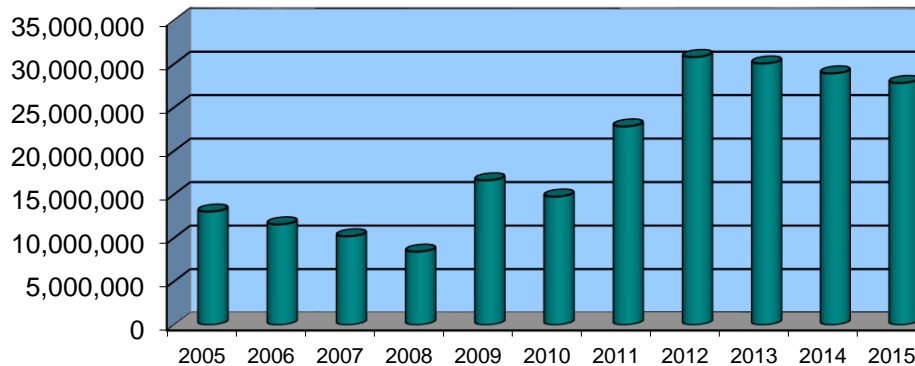
<u>Years ending December 31:</u>	<u>2007 Bond Issue</u>	<u>2008 Bond Issue</u>	<u>2009 Bond Issue</u>	<u>2014 Refunding</u>	<u>Total</u>
2015	502,750	801,969	730,463	273,075	2,308,257
2016	506,938	801,606	737,481	272,175	2,318,200
2017	510,625	804,638	747,700	271,275	2,334,238
2018	-	808,356	751,600	787,275	2,347,231
2019 - 2023	-	4,099,647	3,898,751	3,972,825	11,971,223
2024 - 2028	-	4,176,775	4,095,535	3,222,438	11,494,748
2029	-	-	842,119	-	842,119
	<u>1,520,313</u>	<u>11,492,991</u>	<u>11,803,649</u>	<u>8,799,063</u>	<u>33,616,016</u>

PARISH OF CADDO

Bonded Debt Per Capita December 31, 2005 through December 31, 2014

<u>Year</u>	<u>Population</u>	<u>Bonded Debt Outstanding</u>	
		<u>Principal</u>	<u>Per Capita</u>
2005	255,742	\$ 8,430,000	\$33
2006	251,309	\$ 16,630,000	\$66
2007	253,118	\$ 14,765,000	\$58
2008	254,099	\$ 22,830,000	\$90
2009	255,115	\$ 30,815,000	\$121
2010	254,969	\$ 30,070,000	\$118
2011	255,613	\$ 28,930,000	\$113
2012	256,014	\$ 27,830,000	\$109
2013	256,416	\$ 26,670,000	\$104
2014	254,887	\$ 25,660,000	\$101

Bonded Debt Trend



PARISH OF CADDO

Computation of Legal Debt Margin (1)

Estimated as of December 31, 2014

Total Assessed Value for Parish	<u>\$1,713,447,041</u>	
		Refunding <u>Bonds</u>
Debt limit - 10% of assessed value for any one purpose		\$171,344,704
Deduct - amount of debt applicable to debt limit		<u>25,660,000</u>
Legal debt margin		<u>\$145,684,704</u>

Note {1} - State law allows a maximum of 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 \$574,046,464 of additional bonded debt could be issued pursuant to the 35% limitation.

DEBT SERVICE FUND (310)

Budget By Category

Description	2013 Actual	2014		2015 Adopted
		Budget	Estimated	
Revenues				
Tax Revenue	\$ 2,902,641	2,898,290	2,499,180	2,555,220
Interest Earned	853	200	1,563	1,000
Total Revenues - Debt Service Fund	2,903,494	2,898,490	2,500,743	2,556,220
Expenditures				
Debt Administration				
Salaries & Benefits	86,517	88,800	76,490	78,220
Contract Services	7,890	7,363	8,128	7,479
Internal Charges	32,396	34,404	34,404	34,149
Statutory Charges	253	700	462	700
Other Expenses	-	5,000	3,511	5,000
Total Debt Administration	127,056	136,267	122,995	125,548
Debt Service				
Principal Payments	1,160,000	1,230,000	1,230,000	1,330,000
Interest Payments	1,155,438	1,107,675	1,002,510	978,257
Paying Agent Fees	1,200	1,300	1,200	1,300
Total Debt Service	2,316,638	2,338,975	2,233,710	2,309,557
Total Expenditures - Debt Service Fund	2,443,694	2,475,242	2,356,705	2,435,105
Other Financing Sources (Uses):				
Proceeds - General Oblig Bonds	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change In Fund Balance	459,800	423,248	144,038	121,115
Fund Balance, Beginning Of Year	2,501,059	2,890,114	2,960,859	3,104,897
Fund Balance, End Of Year	\$ 2,960,859	3,313,362	3,104,897	3,226,012

DEBT SERVICE FUND (310)

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014		2015 Adopted	% Change From Est
			Budget	Estimated		
Revenues						
3113	Ad Valorem Tax-Parish	2,931,661	2,983,630	2,570,170	2,628,040	2.25%
3115	Estimated Uncollectible Taxes	(43,325)	(104,430)	(89,960)	(91,980)	2.25%
3120	Prior Year Taxes	14,305	19,090	18,970	19,160	1.00%
3610	Interest Earned	853	200	1,563	1,000	(36.02%)
Total Revenues - Debt Service Fund		2,903,494	2,898,490	2,500,743	2,556,220	2.22%
Expenditures						
133 - Finance						
90 - Debt Administration						
4321	Legal and Auditing	7,890	7,363	8,128	7,479	(7.98%)
4361	General Fund Administration	32,396	34,404	34,404	34,149	(0.74%)
4530	Interest Expense	-	5,000	3,511	5,000	42.41%
4591	Retirement Contributions	86,517	88,800	76,490	78,220	2.26%
4592	Sheriff's Tax Collection	253	700	462	700	51.52%
Total Debt Administration		127,056	136,267	122,995	125,548	2.08%
91 - 2009 General Obligation Bonds						
4810	Principal Payments	365,000	390,000	390,000	405,000	3.85%
4820	Interest Payments	346,825	336,900	336,900	325,463	(3.39%)
4830	Paying Agent Fees	300	350	300	350	16.67%
Total 2009 General Obligation Bonds		712,125	727,250	727,200	730,813	0.50%
98 - 2007 General Obligation Bonds/2014 Refunding						
4810	Principal Payments	410,000	430,000	430,000	495,000	15.12%
4820	Interest Payments	399,856	379,906	274,741	280,825	2.21%
4830	Paying Agent Fees	500	525	500	525	5.00%
Total 2007 GO Bonds/2014 Refunding		810,356	810,431	705,241	776,350	10.08%

DEBT SERVICE FUND (310)

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014		2015 Adopted	% Change From Est
			Budget	Estimated		
99 - 2008 General Obligation Bonds						
4810	Principal Payments	385,000	410,000	410,000	430,000	4.88%
4820	Interest Payments	408,757	390,869	390,869	371,969	(4.84%)
4830	Paying Agent Fees	400	425	400	425	6.25%
Total 2008 General Obligation Bonds		794,157	801,294	801,269	802,394	0.14%
Total Expenditures - Debt Service Fund		2,443,694	2,475,242	2,356,705	2,435,105	12.80%
Excess (Deficiency) Of Revenues Over Expenditures		459,800	423,248	144,038	121,115	(15.91%)
Other Financing Sources (Uses):						
3835	Proceeds - General Oblig Bonds	-	-	-	-	0.00%
Total Other Financing Sources (Uses)		-	-	-	-	0.00%
Net Change In Fund Balance		459,800	423,248	144,038	121,115	(15.91%)
Fund Balance, Beginning Of Year		2,501,059	2,890,114	2,960,859	3,104,897	4.86%
Fund Balance, End Of Year		\$ 2,960,859	3,313,362	3,104,897	3,226,012	3.90%

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.

Library Bond Fund – The Library Bond Fund accounts for the proceeds of Limited Tax Revenue Bonds issued in 2012. The bonds are to be used to acquiring, equipping, constructing and improving the public library system.

Capital Improvement Fund – 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 – 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).



CAPITAL PROJECT FUNDS

Summary of Revenues, Expenditures, and Changes in Fund Balance

	Library Bond	Capital Improvement Fund	Capital Improvement Fund II	Total
<u>Revenues</u>				
Rents & Interest Earned	\$ 7,000	20,000	1,500	28,500
Total Revenues	7,000	20,000	1,500	28,500
<u>Expenditures By Function</u>				
General Government	-	32,747	-	32,747
Culture and Recreation	950	-	-	950
Total Expenditures	950	32,747	-	33,697
Excess (Deficiency) Of Revenues Over Expenditures	6,050	(12,747)	1,500	(5,197)
<u>Other Financing Sources (Uses)</u>				
Transfers In	-	-	-	-
Transfer Out	(1,610,984)	(895,494)	-	(2,506,478)
Total Other Financing Sources (Uses)	(1,610,984)	(895,494)	-	(2,506,478)
Net Change In Fund Balance	(1,604,934)	(908,241)	1,500	(2,511,675)
Fund Balance, Beginning Of Year	1,617,002	7,344,787	310,079	9,271,868
Fund Balance, End Of Year	\$ 12,068	6,436,546	311,579	6,760,193

CAPITAL PROJECT FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014		2015 Adopted	% Change From Est
			Budget	Estimated		
Library Bond Fund (410)						
<u>Revenues</u>						
3610	Interest Earned	\$ -	7,000	10,727	7,000	(34.74%)
Total Revenues - Criminal Justice Facilities Fund		-	7,000	10,727	7,000	(34.74%)
<u>Expenditures</u>						
580 - Library Construction						
4321	Legal and Auditing	1,480	950	925	950	2.70%
4830	Paying Agent Fees	-	225	-	-	0.00%
Total Expenditures - Library Bond Fund		1,480	1,175	925	950	0.00%
Excess (Deficiency) Of Revenues Over Expenditures		(1,480)	5,825	9,802	6,050	(38.28%)
<u>Other Financing Sources (Uses)</u>						
3835	Proceeds From Limited Tax Revenue Bonds	-	-	-	-	0.00%
4687	Transfer To Shreve Memorial Library	(355,859)	(3,766,400)	(3,777,880)	(1,610,984)	(57.36%)
Total Other Financing Sources (Uses)		(355,859)	(3,766,400)	(3,777,880)	(1,610,984)	(57.36%)
Net Change In Fund Balance		(357,339)	(3,760,575)	(3,768,078)	(1,604,934)	(57.41%)
Fund Balance, Beginning Of Year		5,742,419	3,765,878	5,385,080	1,617,002	(69.97%)
Fund Balance, End Of Year		\$ 5,385,080	5,303	1,617,002	12,068	(99.25%)

CAPITAL PROJECT FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014		2015 Adopted	% Change From Est
			Budget	Estimated		
Capital Improvement Fund (440)						
<u>Revenues</u>						
3610	Interest Earned	\$ 14,566	40,000	26,640	20,000	(24.92%)
Total Revenues - Criminal Justice Facilities Fund		14,566	40,000	26,640	20,000	(24.92%)
<u>Expenditures</u>						
General Government						
4321	Legal and Auditing	916	968	944	983	4.13%
4361	General Fund Administration	30,106	31,997	31,997	31,764	(0.73%)
Total Expenditures - Capital Improvement Fund		31,022	32,965	32,941	32,747	(0.59%)
Excess (Deficiency) Of Revenues Over Expenditures		(16,456)	7,035	(6,301)	(12,747)	102.30%
<u>Other Financing Sources (Uses)</u>						
3852	Transfer From Capital Outlay	179,141	-	-	-	-
4688	Transfer To Capital Outlay	(3,677,150)	(1,613,497)	(1,613,497)	(895,494)	(44.50%)
Total Other Financing Sources (Uses)		(3,498,009)	(1,613,497)	(1,613,497)	(895,494)	(44.50%)
Net Change In Fund Balance		(3,514,465)	(1,606,462)	(1,619,798)	(908,241)	(43.93%)
Fund Balance, Beginning Of Year		12,479,050	9,651,560	8,964,585	7,344,787	(18.07%)
Fund Balance, End Of Year		\$ 8,964,585	8,045,098	7,344,787	6,436,546	(12.37%)

CAPITAL PROJECT FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014		2015 Adopted	% Change From Est
			Budget	Estimated		
Capital Improvement Fund II (450)						
<u>Revenues</u>						
3610	Interest Earned	\$ 5,232	10,000	1,947	1,500	(22.96%)
Total Revenues - Criminal Justice Facilities Fund		5,232	10,000	1,947	1,500	(22.96%)
<u>Expenditures</u>						
General Government						
4361	General Fund Administration	-	-	-	-	0.00%
Total Expenditures - Capital Improvement Fund		-	-	-	-	0.00%
Excess (Deficiency) Of Revenues Over Expenditures		5,232	10,000	1,947	1,500	(22.96%)
<u>Other Financing Sources (Uses)</u>						
4688	Transfer To Capital Outlay	(1,093,929)	-	-	-	0.00%
Total Other Financing Sources (Uses)		(1,093,929)	-	-	-	0.00%
Net Change In Fund Balance		(1,088,697)	10,000	1,947	1,500	(22.96%)
Fund Balance, Beginning Of Year		1,396,829	1,411,704	308,132	310,079	0.63%
Fund Balance, End Of Year		\$ 308,132	1,421,704	310,079	311,579	0.48%

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 - 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 - The General Insurance Fund accounts for the costs of maintaining casualty and workers compensation insurance coverage.



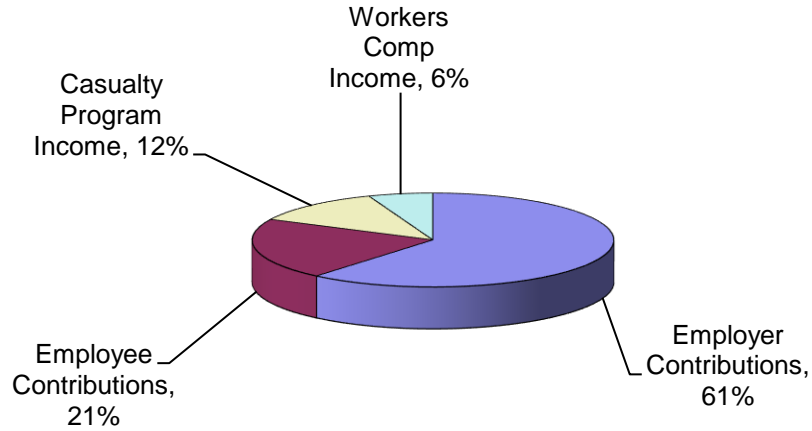
INTERNAL SERVICE FUNDS

Summary of Revenues, Expenses, and Changes in Net Assets

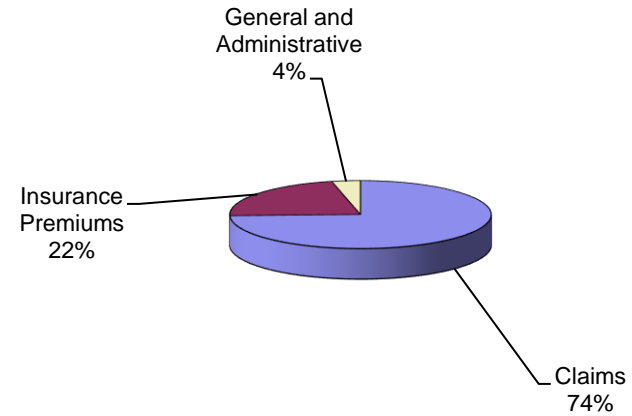
	Group Insurance	General Insurance	Total
<u>Operating Revenues</u>			
Contributions	\$ 5,737,481	-	5,737,481
Charges For Services	-	1,241,000	1,241,000
Other Revenues	-	-	-
Total Revenues	5,737,481	1,241,000	6,978,481
<u>Operating Expenses</u>			
General Government			
Claims	4,950,000	360,000	5,310,000
Cost of Sales and Services	-	-	-
Insurance Premiums	833,000	742,000	1,575,000
General and Administrative	105,308	146,616	251,924
Total General Government	5,888,308	1,248,616	7,136,924
Operating Income (Loss)	(150,827)	(7,616)	(158,443)
<u>Non- Operating Revenues (Expenses)</u>			
Interest Earned	10,000	10,000	20,000
Interest Expense	-	-	-
Total Non-Operating Revenues (Expenses)	10,000	10,000	20,000
Change In Net Position	(140,827)	2,384	(138,443)
Net Position, Beginning Of Year	2,154,068	2,699,952	4,854,020
Net Position, End Of Year	\$ 2,013,241	2,702,336	4,715,577

INTERNAL SERVICE FUNDS

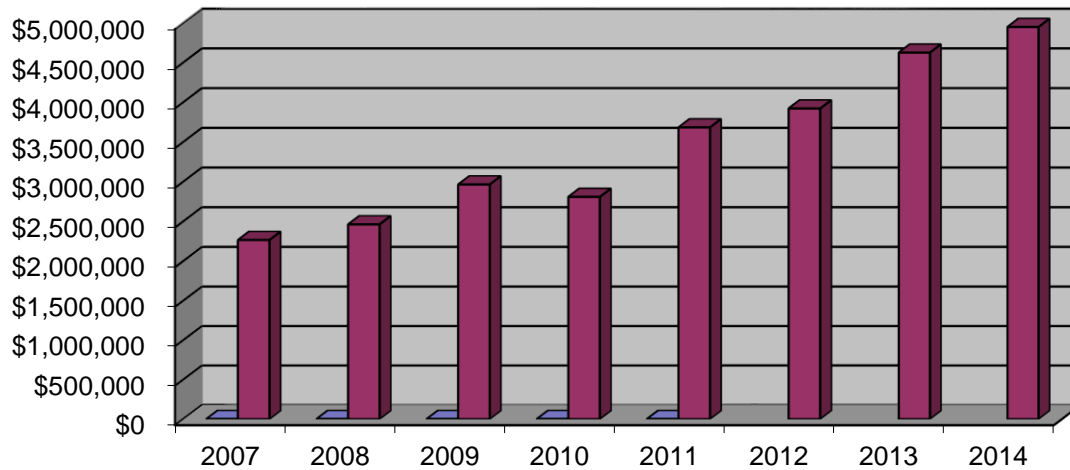
REVENUES BY SOURCE



EXPENDITURES BY CATEGORY



GROUP INSURANCE CLAIMS HISTORY



The Parish is self-insured for the first \$125,000 of claims for each covered person. Claims have continued to rise steadily since 2010, as a result, the Parish has elected to increase health premiums by 7% in 2015.

INTERNAL SERVICE FUNDS

Budget By Category

	2013 Actual	2014 Budget	2014 Estimate	2015 Adopted
<u>Operating Revenues</u>				
Contributions	\$ 4,956,467	\$ 5,331,223	\$ 5,362,137	\$ 5,737,481
Charges For Services	1,203,162	1,192,849	1,203,162	1,241,000
Total Operating Revenues	6,159,629	6,524,072	6,565,299	6,978,481
<u>Operating Expenses</u>				
Claims	5,244,354	5,135,000	4,920,636	5,310,000
Insurance Premiums	1,437,585	1,425,300	1,532,920	1,575,000
Contract Services	45,323	54,752	41,762	49,936
Internal Charges	186,324	194,649	194,649	201,988
Total Operating Expenses	6,913,586	6,809,701	6,689,967	7,136,924
Operating Income (Loss)	(753,957)	(285,629)	(124,668)	(158,443)
<u>Non-Operating Revenues (Expenses)</u>				
Interest Earned	1,688	28,000	24,018	20,000
Total Non-Operating Revenue (Expense)	1,688	28,000	24,018	20,000
Change In Net Position	(752,269)	(257,629)	(100,650)	(138,443)
Net Position, Beginning Of Year	5,706,939	5,472,417	4,954,670	4,854,020
Net Position, End Of Year	\$ 4,954,670	5,214,788	4,854,020	4,715,577

INTERNAL SERVICE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014		2015 Adopted	% Change From Est
			Budget	Estimated		
Group Insurance Fund (760)						
<u>Operating Revenues</u>						
3710	Employer Health Insur Contrib	3,124,453	3,439,088	3,394,026	3,631,608	7.00%
3711	Employee Health Insur Contrib	1,098,959	1,121,122	1,175,886	1,258,198	7.00%
3712	Retired Employee Contributions	181,258	180,590	201,802	215,928	7.00%
3713	Employer Contrib-Retired Employee	551,797	590,423	590,423	631,747	7.00%
Total Operating Revenues - Group Insurance Fund		4,956,467	5,331,223	5,362,137	5,737,481	7.00%
<u>Operating Expenses</u>						
951 - Employee Group Insurance Program						
4321	Legal and Auditing	5,092	5,383	5,248	5,468	4.19%
4327	Professional Services	33,747	35,000	28,815	35,000	21.46%
4361	General Fund Administration	58,165	62,957	62,957	64,840	2.99%
4519	Life Insurance Premiums	121,359	125,000	120,919	125,000	3.37%
4520	Accidental Death Ins Prem	7,673	8,000	7,773	8,000	2.92%
4521	Insurance Premiums	587,421	614,000	691,712	700,000	1.20%
4523	Claims & Judgements	5,012,186	4,750,000	4,627,379	4,950,000	6.97%
Total Operating Expenses - Group Insurance Fund		5,825,642	5,600,340	5,544,803	5,888,308	6.20%
Operating Income (Loss)		(869,175)	(269,117)	(182,666)	(150,827)	(17.43%)
<u>Non-Operating Revenues</u>						
3610	Interest Earned	2,738	16,000	12,854	10,000	(22.20%)
Total Non-Operating Revenues		2,738	16,000	12,854	10,000	(22.20%)
Change In Net Position		(866,437)	(253,117)	(169,812)	(140,827)	(17.07%)
Net Position, Beginning Of Year		3,190,317	2,832,540	2,323,880	2,154,068	(7.31%)
Net Position, End Of Year		\$ 2,323,880	2,579,423	2,154,068	2,013,241	(6.54%)

INTERNAL SERVICE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014		2015 Adopted	% Change From Est
			Budget	Estimated		
General Insurance Fund (762)						
<u>Operating Revenues</u>						
3721	Casualty Insurance Charges	\$ 813,822	803,509	813,822	839,000	3.09%
3722	Workers Comp Insur Charges	389,340	389,340	389,340	402,000	3.25%
Total Operating Revenues - General Insurance Fund		1,203,162	1,192,849	1,203,162	1,241,000	3.14%
<u>Operating Expenses</u>						
952 - Casualty Program						
4321	Legal and Auditing	1,847	1,916	1,904	1,984	4.20%
4349	Employee Assistance Program	2,790	5,500	3,891	5,500	41.35%
4361	General Fund Administration	33,827	33,827	33,827	36,409	7.63%
4390	General Ins-Legal Service	35,154	35,154	35,154	36,360	3.43%
4521	Insurance Premiums	648,511	610,000	637,335	665,000	4.34%
4523	Claims & Judgements	54,436	110,000	98,318	110,000	11.88%
Total Casualty Program		776,565	796,397	810,429	855,253	5.53%
953 - Worker's Compensation Program						
4321	Legal and Auditing	1,847	1,953	1,904	1,984	4.20%
4361	General Fund Administration	45,507	49,040	49,040	50,239	2.44%
4390	General Ins-Legal Service	13,671	13,671	13,671	14,140	3.43%
4521	Insurance Premiums	72,622	68,300	75,181	77,000	2.42%
4522	Plan Administration	-	5,000	-	-	0.00%
4523	Claims & Judgements	177,732	275,000	194,939	250,000	28.25%
Total Worker's Compensation Program		311,379	412,964	334,735	393,363	17.51%
Total Operating Expenses - General Insurance Fund		1,087,944	1,209,361	1,145,164	1,248,616	9.03%
Operating Income (Loss)		115,218	(16,512)	57,998	(7,616)	(113.13%)
Non-Operating Revenues						
3610	Interest Earnings (Loss)	(1,050)	12,000	11,164	10,000	(10.43%)
Change In Net Position		114,168	(4,512)	69,162	2,384	(96.55%)

INTERNAL SERVICE FUNDS

Detail Budget Worksheet

Account No.	Description	2013 Actual	2014		2015 Adopted	% Change From Est
			Budget	Estimated		
	Net Position, Beginning Of Year	2,516,622	2,639,877	2,630,790	2,699,952	2.63%
	Net Position, End Of Year	\$ 2,630,790	2,635,365	2,699,952	2,702,336	0.09%

GLOSSARY



GLOSSARY

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.
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.

GLOSSARY

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.
CCC:	Caddo Correctional Center “CCC” refers to Caddo Parish’s correctional center that houses a maximum capacity of 1,500 inmates.
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: (a)	An expenditure that meets any of the following criteria: (a) expenditure of \$4,000 or more for improvement at any one facility, (b) results in the acquisition of an equipment item with a unit cost of greater than \$2,500, (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 \$2,500 or less.
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).
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.

GLOSSARY

- 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 asset, 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.
- 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.
- 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).

GLOSSARY

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.
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.
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.
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.
Net Assets:	Total assets minus total liabilities

GLOSSARY

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 state government.
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.
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.

GLOSSARY

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.
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.
STAR Boot Camp:	A military training program for teenagers. Provided as an alternative sentencing initiative by the Juvenile Court under the Specialized Treatment and Rehabilitation program.
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.
Transfers:	All inter-fund transactions except loans or advances, quasi-external transactions and reimbursements.

ACRONYMS



ACRONYMS

AA+:	Double A Plus Bond Rating
AAA:	Triple A Bond Rating
ACO:	Animal Control Officer
ADA:	Americans with Disabilities Act
AHA:	American Humane Association
ASMC:	Animal Services and Mosquito Control
ASPCA:	American Society for the Prevention of Cruelty to Animals
CAET:	Certified Animal Euthanasia Technician
CCAA:	Caddo Community Action Agency
CCC:	Caddo Correctional Center
CDA:	Child Care Associate
CERT:	Consortium for Education, Research, and Technology
CINC:	Child In Need of Care
CIP:	Capital Improvements Program
CNG:	Compressed Natural Gas
COBRA:	Consolidated Omnibus Budget Reconciliation Act
CPI:	Consumer Price Index
CRS:	Community Rating System
EAP:	Employee Assistance Program
EAST:	Environmental and Spatial Technology
EFNEP:	Expanded Food and Nutrition Education Program
FINS:	Family In Need of Services
FIRST:	For Inspiration and Recognition of Science and Technology

ACRONYMS

FMLA:	Family Medical Leave Act
FNP:	Food and Nutrition Program
GAAP:	Generally Accepted Accounting Principles.
GEE:	Graduation Exit Examination
GFOA:	Government Finance Officers Association
GIS:	Geographical Information System
HIPAA:	Health Insurance Portability and Accountability Act
HVAC:	Heating, Ventilating, and Air Conditioning
HSUS:	The Humane Society of the United States
IJJIS:	Integrated Juvenile Justice Information System
IRS:	Internal Revenue Service
JCCP:	Juvenile Court for Caddo Parish
JDAI:	Juvenile Detention Alternative Initiative
LADOTD:	Louisiana Department of Transportation and Development
LEAP:	Louisiana Education Assessment Program
LEED:	Leadership in Energy and Environmental Design
LFMA:	Louisiana Floodplain Management Association
LGTRC:	Louisiana Gene Therapy Research Consortium
LMCA:	Louisiana Mosquito Control Association
LPESA:	Louisiana Parish Engineers and Supervisor's Association
LSU:	Louisiana State University
LSUHSC:	Louisiana State University Health Science Center

ACRONYMS

MPC:	Metropolitan Planning Commission
MST:	Math, Science, and Technology
NACA:	National Animal Control Association
NACO:	National Association of Counties
NIGP:	National Institute of Governmental Purchasing
NLCOG:	The Northwest Louisiana Council of Governments
NPDES:	National Pollutant Discharge Elimination System
OBRA:	Omnibus Budget Reconciliation Act
OPAO:	Organization of Parish Administrative Officials
PERS:	Parochial Employee Retirement System
PET:	Positron Emission Tomography
RFP:	Request for Proposal
RTU:	Roof Top Unit
SAFE:	Sexual Assault Forensic Examiners
SFHA:	Special Flood Hazard Areas
SMART:	Science and Medicine Academic Research Training
SPAR:	Shreveport Parks and Recreation
STAR:	Specialized Treatment and Rehabilitation Program
TOPS:	Tuition Opportunity Program
UCC:	Uniform Construction Code
UOCAVA:	Uniformed and Overseas Citizens Absentee Voting Act
USERRA:	Uniformed Services Employment and Reemployment Rights Act of 1994

ACRONYMS

VYJ:	Volunteers for Youth Justice
WIC:	Women, Infants and Children
YEP:	Youth Enrichment Program