

# **PARISH OF CADDO, LOUISIANA**

## **ANNUAL OPERATING AND CAPITAL IMPROVEMENT BUDGET**

**January 1, 2016 – December 31, 2016**

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

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

### **COMMISSION MEMBERS**

<b>Douglas “Doug” Dominick</b>	<b>District 1</b>
<b>Lyndon B. Johnson</b>	<b>District 2</b>
<b>Michael D. Williams</b>	<b>District 3</b>
<b>Matthew Linn</b>	<b>District 4</b>
<b>Jerald Bowman</b>	<b>District 5</b>
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<b>Jim Smith</b>	<b>District 11</b>
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#### **About the cover:**

Winter Storm Remus impacted Shreveport in February 2014. The city picked up two inches of snow in just two hours; the top snow total in the region was four inches. The cover photos show the Caddo Parish Courthouse after Winter Storm Remus.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

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**Caddo Parish Commission**

**Louisiana**

For the Fiscal Year Beginning

**January 1, 2015**

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, 2015. 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.



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# **2016 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 2016 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 2016 – 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 2016 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 2016 capital improvements projects, we propose utilizing a combination of funding mechanisms, which includes the following funding sources: General Fund and fund balances from each of the funds used to operate parish government. This funding approach would allow us to accomplish approximately \$3 million in essential capital projects, excluding road projects. This approach is being recommended, because we have exhausted all of the bond monies from prior bond issues. Although, we do have Oil and Gas Trust Funds, the royalty funds have been steadily declining to market demands and prices since 2010. As a result, I recommend that we continue the funding strategy that utilize Oil and Gas funds as a "tipping mechanism" for economic development opportunities, which is still a wise approach to investing in the Parish's future. We will continue to explore alternative funding mechanisms and only address capital needs that impair the delivery of services for funded agencies.

The Caddo Parish Commission remains in good financial condition and having adequate fund balances speak to the financial strength of an organization. The Juvenile Services Fund will continue to be far below what we consider to be a healthy fund balance until another long-term sustainable funding mechanism is put in place. 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 2015 accounting year. Our organization also received the GFOA's Certificate of Achievement for Excellence in Financial Reporting in 2014. Our 2014 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 investing in the expansion of academic programs, such as funding the creation of a new industry degree program (Precision Equipment Calibration Program) at Southern University-Shreveport. This investment will help create a new industry that does not currently exist in the Parish. 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 2016 Budget**

The 2016 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 the Caddo Parish Commission will unduly continue to be a vital player in the economic development equation. The Port of Caddo-Bossier has steadily been expanding its footprint at the Port and we welcome a new industry partner, Benteler Steel/Tube to the group of industries that are located at the Port. We are also very pleased to report that we have expanded our partnership with the North Louisiana Economic Partnership to increase the level of economic development that is taking place in Caddo Parish.
- **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 Caddo Parish Commission, the estimated year-end General Fund balance for the 2016 Budget has been determined to be approximately \$16.6 million, which represents 144% of General Fund expenditures.
- **2016 Parish-wide Initiatives:** The budget has been developed to address the following challenges that were identified by the Caddo Parish Commission and Staff:
  - Estimated \$3.4 million operating deficit within the Juvenile Justice Fund
  - Increasing operational costs, primarily medical 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)
  - Long-term financing method for capital projects
  - Economic Development Initiatives
  - Development of a Caddo Parish I-49 North Corridor Master Plan (Propose execution phase)

### **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 2015, 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 2016 budget. The Capital Budget section represents the Parish's Capital Improvement Plan for the 2016 budget year, and provides a detail of the planned projects for the year. Line-item appropriation details are included in the Fund Budgets section.

## **Budget Overview**

The 2016 Budget is balanced in that revenues and fund balance reserves meet total 2016 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 some revenue growth. Accordingly, the budget includes a .9% increase in property tax revenues from the budget of \$44.8 million in 2015 to \$45.2 million for 2016. The increase is the result of new properties added to the tax roll. The assessment has increased 7% since 2012. Sales taxes are budgeted at \$10.5 million for 2016 compared to \$9.6 million in 2015, a 9% increase. The increase is the result of increased construction projects, primarily the new \$900 million plant for Benteler Steel/Tube and a projected increase in retail sales from the new Super Walmart Store that is expected to open in February 2016 in North Caddo Parish.

The Parish has conservatively estimated \$400,000 for its oil and gas revenue for 2016 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 have slight decreases for 2016 and expenditures have been adjusted accordingly.

**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 2016 is expected to decrease \$10.5 million from an estimated beginning fund balance of \$147.5 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 \$13.1 million in 2015 to \$17.8 million in 2016. Interest off the bond proceeds will be used to fund \$.3 million of the capital projects. The remaining \$17.5 million will be funded from fund balance reserves. Capital improvements comprise 23% 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 2016 proposed expenditures is \$76,659,784, an increase of 8.3%, over the 2015 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 2016 budget provides for a 4% pay adjustment. Merit increases of up to 2% will be provided to employees with the majority of the employees expected to receive a 1% increase. A cost of living adjustment is provided at 2%. Total budgeted positions, including parish-funded agencies, is 428, a net decrease of eight positions. The majority of the change in personnel is related to a decrease in positions in Public Works, increases in Juvenile Services, and a media analyst position has been added

to the Administration's budget. A detail listing of the personnel changes is presented on page C-19.

- **Health Insurance** – The premiums for the group medical program are projected to increase by 5%. This is attributable to the increase in health care costs. Claim payments for 2015 were estimated at \$4.5 million, and the 2016 proposed budget is \$4.9 million. In 2016, we will continue to analyze our health insurance program to determine methods to reduce costs while providing affordable benefits. The 5% increase in premiums affects both the employees and the Parish.
- **Retirement** – The Parish's maximum contribution for the Parochial Employees Retirement System (PERS) and the Caddo Parish Employees Retirement System (CPERS) will decrease from 14.5% to 13% of salaries, a savings of nearly \$211,000 compared to 2015. This is the third, consecutive year in which the retirement contribution has declined. The retirement contribution rate reached a high of 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 \$7.5 million, resulting in appropriations exceeding revenues by \$3.4 million. The Criminal Justice Fund will provide an operating subsidy totaling \$3.45 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 increase by 6%. The increase is the result of an increase in costs for prisoner medical care, especially costs associated with prescription drugs.
- **Utilities** – Expenditures for utilities are expected to increase by 6.9%. The increase is the result of additional utilities for the Regional Lab and the new Parks and Recreation administrative offices. The State of Louisiana discontinued its lease of the Regional Lab resulting in all utilities now being paid by Caddo Parish. Caddo Parish is actively searching for a new tenant for the Regional Lab.
- **Capital Improvements** – The Parish has increased the Capital Outlay Program by \$4.7 million in 2016 versus 2015. The increase in the Capital Outlay Program includes an increase in the Road Treatment Program of \$1 million and \$3.2 million in bridge replacements. There is an ongoing need for capital projects but there are 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; however, the bond funds have been substantially depleted. The Parish is researching methods to determine a long-term funding source for capital improvements. Fund balance reserves were used to fund the majority of the 2016 capital projects. Using fund balance reserves is not an ideal, long-term financing method since these funds are limited and should be available to fund emergencies and unanticipated revenue shortfalls.



**PARISH OPERATING FUNDS**

	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>Percent</u></b>
	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Change</u></b>
General Fund	\$ 11,026,003	\$ 11,444,090	3.8 %
Special Revenue Funds			
Public Works	8,498,123	8,262,524	(2.8)%
Building Maintenance	4,140,394	4,222,533	2.0 %
Detention Facilities	8,532,606	9,086,575	6.5 %
Parks and Recreation	1,294,035	1,333,693	3.1 %
Solid Waste	2,988,822	3,138,943	5.0 %
Juvenile Justice	7,378,709	7,505,300	1.7 %
Health Tax	3,406,316	3,591,715	5.4 %
Biomedical	3,310,981	3,311,268	0.0 %
Riverboat	1,285,149	1,532,709	19.3 %
Criminal Justice	370,782	341,781	(7.8)%
Oil and Gas	40,261	40,368	0.3 %
Economic Development	2,092,608	1,377,035	(34.2)%
Law Officers Witness	28,082	25,373	(9.6)%
Reserve Trust	761,666	411,965	(45.9)%
	<u>44,128,534</u>	<u>44,181,782</u>	0.1 %
Capital Project Funds			
Library Bond Fund	950	751,078	78,960.8 %
Capital Improvement	32,747	33,205	1.4 %
Capital Improvement II	-	-	-
Capital Outlay	13,138,494	17,828,820	35.7 %
	<u>13,172,191</u>	<u>18,613,103</u>	41.3 %
Debt Service Fund	<u>2,435,105</u>	<u>2,420,809</u>	(0.6)%
Total All Funds	<u>\$ 70,761,833</u>	<u>\$ 76,659,784</u>	8.3 %

**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 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 2017 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 2016! In addition, the Department Directors are to be commended for their ability to prioritize our most urgent infrastructure capital needs.

### **Conclusion**

The Parish of Caddo is financially sound and continues to practice prudent financial management. The 2016 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

## **2016 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.

## **2016 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.

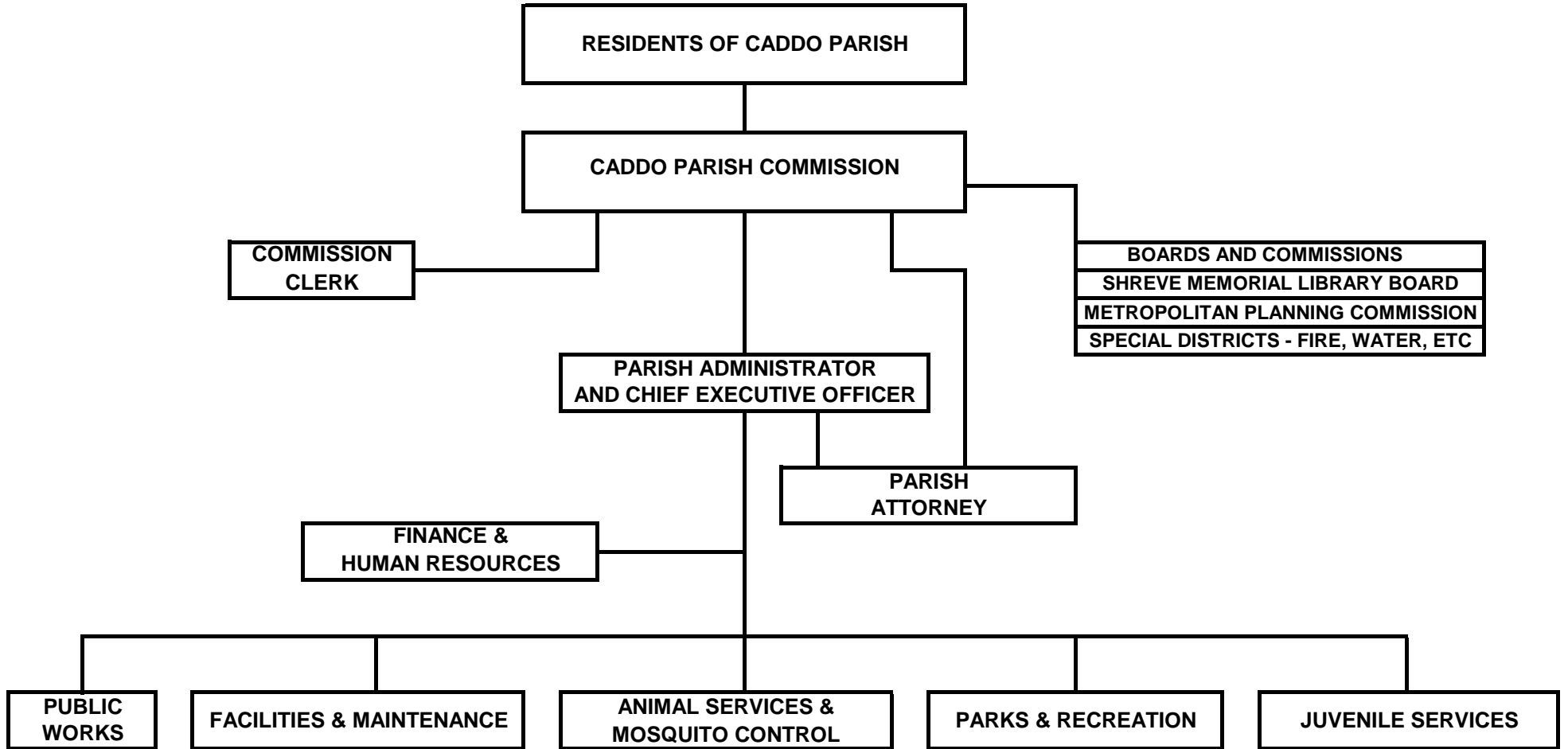
### **Organizational Support**

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





# **2016 ANNUAL CALENDAR**

# 2016 ANNUAL CALENDAR

## PARISH OF CADDO

<i><b>JANUARY</b></i>	<i><b>FEBRUARY</b></i>
<p>ANNUAL EMPLOYEE PERFORMANCE REVIEWS &amp; EVALUATIONS</p> <p>CADDO PARISH EMPLOYEE APPRECIATION DAY- JANUARY 22</p> <p>JUNIOR NATURALIST ORNITHOLOGY WORKSHOP - JANUARY 16, PARKS &amp; RECREATION</p> <p>PROJECT LEARNING TREE EDUCATOR WORKSHOP - JANUARY 31, PARKS &amp; RECREATION</p> <p>WINTER TREE ID WORKSHOP - JANUARY 9, PARKS &amp; RECREATION</p>	<p>LA GFOA WINTER CONFERENCE - FEBRUARY 4-5, BATON ROUGE, LA</p> <p>NACo LEGISLATIVE CONFERENCE - FEBRUARY 20-24, WASHINGTON, DC</p> <p>OWL NIGHT OPEN HOUSE - FEBRUARY 13, PARKS &amp; RECREATION</p> <p>LOUISIANA CODE OF ETHICS ONSITE TRAINING</p>
<i><b>MAY</b></i>	<i><b>JUNE</b></i>
<p>LA GFOA SPRING CONFERENCE - MAY 4-6, MARKSVILLE</p> <p>GFOA 110TH ANNUAL CONFERENCE - MAY 22-25 TORONTO, CANADA</p> <p>LOUISIANA FLOODPLAIN MGMT ASSOCIATION - BATON ROUGE</p> <p>JUNIOR NATURALIST BOTANY WORKSHOP - MAY 14, PARKS &amp; RECREATION</p> <p>SENIOR DAY - MAY 27, PARKS &amp; RECREATION</p> <p>ADMINISTRATIVE PROFESSIONALS TRAINING</p> <p>SUMMER YOUTH PROGRAM BEGINS - MAY 30</p>	<p>GOVERNMENT FLEET CONFERENCE JUNE 20-23, NASHVILLE, TN</p> <p>SUPERVISOR TRAINING</p> <p>NEW EMPLOYEE ORIENTATION</p> <p>COMMISSION SELECTS OFFICIAL JOURNAL</p> <p>COMPREHENSIVE ANNUAL FINANCIAL REPORT ISSUED</p> <p>GET HOOKED ON FISHING DAY - PARKS &amp; RECREATION</p> <p>BUTTERFLY CELEBRATION - PARKS &amp; RECREATION</p> <p>ASFPM CONFERENCE (NATIONAL FLOODPLAIN MANAGERS) JUNE 19-24, GRAND RAPIDS, MI</p>
<i><b>SEPTEMBER</b></i>	<i><b>OCTOBER</b></i>
<p>SUPERVISOR TRAINING</p> <p>NEW EMPLOYEE ORIENTATION</p>	<p>NEW WORLD USER CONFERENCE - OCTOBER 2-5, PHOENIX, AZ</p> <p>LA GFOA FALL CONFERENCE - OCTOBER 5-7, BATON ROUGE, LA</p> <p>SUPPLEMENTAL BENEFIT PLAN ENROLLMENT</p> <p>BUGS, BATS, &amp; BONES FESTIVAL - OCTOBER 29, PARKS &amp; RECREATION</p>



# 2016 ANNUAL CALENDAR

## PARISH OF CADDO

<i><b>MARCH</b></i>	<i><b>APRIL</b></i>
<p>SUPERVISOR TRAINING</p> <p>NEW EMPLOYEE ORIENTATION</p> <p>MUNICIPAL PRIMARIES - MARCH 25</p> <p>JUNIOR NATURALIST MAMMALOGY WORKSHOP - MARCH 21, PARKS &amp; RECREATION</p> <p>APRIL FOOLS FUN - MARCH 28, PARKS &amp; RECREATION</p> <p>ANNUAL POLICE JURY 92ND ASSOC. CONVENTION - MARCH 3-5, SHREVEPORT, LA</p> <p>OPAO CONFERENCE</p>	<p>ADMINISTRATIVE PROFESSIONALS TRAINING</p> <p>EARTH CAMP - PARKS &amp; RECREATION</p> <p>LOCOFEST - PARKS &amp; RECREATION</p> <p>MUNICIPAL GENERAL ELECTION - APRIL 29</p> <p>FAIRY HOUSE AND GNOMES HOMES - APRIL 23 PARKS AND RECREATION</p> <p>CADDO PARISH RETIREE APPRECIATION EVENT</p>
<i><b>JULY</b></i>	<i><b>AUGUST</b></i>
<p>MID-YEAR EMPLOYEE PERFORMANCE REVIEWS &amp; EVALUATIONS</p> <p>NACo ANNUAL CONFERENCE - JULY 22-25, LONG BEACH, CA</p> <p>JUNIOR NATURALIST HERPETOLOGY WORKSHOP - JULY 23, PARKS &amp; RECREATION</p>	<p>2017 BUDGET PROCESS BEGINS</p> <p>ORGANIZATION OF PARISH ADMINISTRATIVE OFFICIALS</p> <p>LOUISIANA CODE OF ETHICS ONSITE TRAINING</p> <p>SUMMER YOUTH PROGRAM ENDS - AUGUST 5</p>
<i><b>NOVEMBER</b></i>	<i><b>DECEMBER</b></i>
<p>GENERAL ELECTION DAY- NOVEMBER 18</p> <p>PUBLIC HEARING 2017 BUDGET</p> <p>GROUP BENEFIT PLAN OPEN ENROLLMENT</p> <p>ART IN THE PARK- NOVEMBER 5, PARKS &amp; RECREATION</p> <p>JUNIOR NATURALIST ECOLOGY WORKSHOP - NOVEMBER 19, PARKS &amp; RECREATION</p> <p>LASIE CONFERENCE</p>	<p>COMMISSION ADOPTS 2017 BUDGET</p> <p>SUPERVISOR TRAINING</p> <p>NEW EMPLOYEE ORIENTATION</p> <p>ANNUAL LA MOSQUITO CONTROL ASSOCIATION MEETING</p> <p>CHRISTMAS ON CADDO FIREWORKS FESTIVAL - DECEMBER 3, PARKS &amp; RECREATION</p> <p>NATURE CHRISTMAS ORNAMENTS WORKSHOP - DECEMBER 10, PARKS &amp; 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.

### MAJOR ACCOMPLISHMENTS IN 2015

#### Ordinances & Resolutions

- Drafted and finalized approximately 40 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 75 contracts, amendments to contracts, hold harmless agreements, intergovernmental agreements, cooperative endeavor agreements, and leases on behalf of the Parish of Caddo
- Approximately 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

#### Litigation

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

#### Public Records

- Researched and responded to and made legal determinations regarding all public records requests submitted to the Parish

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.

# **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 2015

- 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 2014 CAFR
- Migrated our production systems to updated virtualized environment, including full offsite redundancy
- Consolidated the majority of our licensing for efficiency in management and reduction in cost
- Continued our focus on security, including outsourcing a security assessment to discover any vulnerabilities

## GOALS FOR 2016

- 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
- Enrich leadership training by implementing a quarterly professional development series for supervisors
- Implement new applicant tracking and performance management systems
- Encourage professional growth by hosting monthly professional development workshops for all employees focusing on issues related to customer service, communication skills, public speaking, organizational skills and other skills essential for success in the workplace
- Review proposals and select a Third Party Administrator for Workers Compensation and General Liability claims administration
- Upgrade aging-systems and infrastructure components, to ensure network speed and reliability
- Increase the knowledge of our user base, including application and security training
- Work with other departments to offer IT solutions to issues and procedures

# DEPARTMENT OF FINANCE AND HUMAN RESOURCES

## NARRATIVE

### PERFORMANCE MEASURES

<b>WORKLOAD INDICATORS</b>	<b>2014 Actual</b>	<b>2015 Projected</b>	<b>2016 Estimate</b>
Employees in Department	16	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	35
Purchase Orders issued	591	620	625
Requirement Contracts issued	234	182	208
Occupational Licenses issued	530	540	550
Insurance Licenses issued	477	490	495
Beer & Liquor Licenses issued	123	125	125
Amusement Device Licenses issued	315	315	310
Cost per Hire	\$165	\$341	\$341
Pre-disciplinary Conferences	17	14	12
Section 125 Participation	174	177	183
Percent of Employees Enrolled in Health Plan	60%	63%	68%
Turnover	10%	13%	10%
Applications Accepted	926	1,061	1,200
Work-related Accidents	42	32	32
<b>EFFICIENCY INDICATORS</b>			
Investment transaction per month/1 employee	75	72	80
Purchase Order transaction per month/2 employees	24	26	26

# DEPARTMENT OF FINANCE AND HUMAN RESOURCES

## NARRATIVE

### EXPENDITURE SUMMARY

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Estimate</u>	<u>2016 Budget</u>
<b>General Fund (100)</b>				
<b>Human Resources (132)</b>				
Salaries & Benefits	\$ 256,377	\$ 265,983	\$ 265,941	\$ 273,647
Materials & Supplies	6,454	11,800	9,228	11,800
Education, Training & Travel	15,926	14,500	13,051	19,000
Utilities	1,166	1,450	1,858	1,450
Contract Services	36,741	44,905	42,313	48,000
Internal Charges	(184,485)	(197,526)	(197,526)	(201,002)
Capital Outlay	-	2,500	1,619	2,500
Other Expenses	4,552	7,550	7,222	7,550
	<u>136,730</u>	<u>151,162</u>	<u>143,706</u>	<u>162,945</u>
<b>Accounting/Purchasing (133)</b>				
Salaries & Benefits	\$ 807,024	\$ 917,138	\$ 811,273	\$ 934,153
Materials & Supplies	29,317	34,025	28,860	34,025
Education, Training & Travel	39,791	45,000	43,517	45,000
Utilities	4,906	4,800	4,408	4,800
Contract Services	26,946	30,905	29,193	31,500
Internal Charges	(559,363)	(547,538)	(547,538)	(551,843)
Capital Outlay	2,670	8,500	5,684	8,500
Other Expenses	5,959	8,700	6,064	8,700
Reimbursements	(68,636)	(40,000)	(36,240)	(40,000)
	<u>288,613</u>	<u>461,530</u>	<u>345,221</u>	<u>474,835</u>
<b>Information Systems (136)</b>				
Salaries & Benefits	\$ 225,217	\$ 245,553	\$ 239,870	\$ 245,228
Materials & Supplies	1,099	2,400	1,257	2,400
Education, Training & Travel	8,867	12,000	9,395	12,000
Utilities	8,893	8,000	7,153	8,000
Repairs & Maintenance	98	1,500	1,328	1,500
Contract Services	175,454	179,489	176,485	184,555
Internal Charges	(262,242)	(275,452)	(275,452)	(289,492)
Capital Outlay	6,957	20,000	17,169	20,000
Other Expenses	25	200	87	200
	<u>164,367</u>	<u>193,690</u>	<u>177,292</u>	<u>184,391</u>
<b>Total Expenditures</b>	<b><u>\$ 589,711</u></b>	<b><u>806,382</u></b>	<b><u>666,219</u></b>	<b><u>822,171</u></b>

# 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 14,807.06 tons of solid waste from seventeen compactor sites located throughout the Parish. Through recycling of scrap metal, aluminum cans, and used appliances, the Solid Waste Division has generated \$84,728.34 in additional revenue. They also recycled 431.45 tons of paper, which generated \$11,340.35 in additional revenue, and saved the Parish an additional \$14,259.42 in landfill tipping fees by not throwing that paper away. In addition, the Department has collected 3,482 tires to be recycled and has partnered with the Caddo Parish Sheriff's Department in collecting 89,610 pounds of trash from 358.44 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 North Louisiana Economic Partnership (NLEP) 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

# DEPARTMENT OF PUBLIC WORKS

## NARRATIVE

continue to 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 1<sup>st</sup>, 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. Thus far in 2015 the Public Works Permit Section has issued 164 municipal addresses. A total of 1,019 municipal addresses have been issued to date. In 2015 a total of 65 Culvert Permits have been issued. A total of 304 culverts permits have been issued and installed to date. 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 that allows a community to obtain a percentage discount on all flood policies written. Caddo's current classification rating is Class 8; this means that the citizens of Caddo Parish receive a 10% discount on their flood insurance policy. As of September 2015 Caddo Parish and several municipalities have 5,389 policies in effect with a combined coverage of over \$1,190,896,500. Total amount paid out in insurance claims since 1978 is \$27,377,763. 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. Outreach efforts are to explain and educate citizens on the need for flood insurance and show proven efforts by the Parish and citizens that will reduce flood risk.

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, 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

# DEPARTMENT OF PUBLIC WORKS

## NARRATIVE

\$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.

### **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” is the department’s largest capital project consisting of 109 road repair projects covering 60.2 miles throughout the Parish. The program funding was maintained 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 2015 consist of the Parish-wide full-depth patching program, Parish-wide right-of-way tree trimming, construction of Northport Blvd extension to Wal-Mart in Blanchard, construction of Buncombe Road bridge replacement, construction of the turn lane and bridge replacement on Roy Road into the new Wal-Mart, and the designs for bridge replacements on Woolworth Road and Blanchard Furrh Road.

### **Adjudicated Properties:**

This very successful program is in its 9<sup>th</sup> 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, and that benefits the entire community. This past year, 2015, the program sold 86 properties which represents \$166,181 in sales revenues for the local taxing authorities.

To date, the Public Works Department has processed over 2,400 applications for the sale of adjudicated property. In all, over 1,201 parcels have been sold and returned the property to the

# DEPARTMENT OF PUBLIC WORKS

## NARRATIVE

tax rolls. In 2015, an additional 10 parcels have been redeemed resulting in the collection of over \$31,949 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 \$106,279 in down payments and \$34,828 in monthly installment payments on the repayment of \$940,839 in delinquent taxes.

### **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 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. In 2011, the area suffered a severe drought and in September of 2011 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. While the ground water emergency is still in effect, the water use restrictions ended in July of 2014.

### **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.



# DEPARTMENT OF PUBLIC WORKS

## NARRATIVE

### **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 600 formal complaints made. Of these complaints, 525 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 60 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 Code Enforcement, the Parish now has the authority to 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 CVEU section has issued 18,710 hauling permits and 410 citations. As of September 2015 this Section has issued 3,981 Permits and 41 Citations this year. Citation revenues are split between the Public Works Department and the Caddo Sheriff's Office. The CVEU's mission is to make commercial vehicles more aware of the weight and safety standards of the Caddo Parish road system, resulting in less damage to roads and bridges, 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 Fleet Department along with the other departments of Public Works were responsible for making and handing out over 20,000 sand bags during the rising of the Red River while maintaining their regular mission.

# **DEPARTMENT OF PUBLIC WORKS**

## **NARRATIVE**

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 2015. Many departmental improvements have been made in the last year to improve working conditions and update departmental procedures. Parish wide equipment utilization program has been able to reduce under-utilized equipment to less than 28%. Phase 2 of the concrete parking lot was completed. The renovated media/training room is finished and an additional used oil heater was 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 2015. 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.

## **MAJOR ACCOMPLISHMENTS IN 2015**

- Road Treatment Program treated 109 roads, totaling 60.2 miles
- Penetration Roads - 3.0 Miles, 2 Roads
- Road Striping - 16.2 miles
- Drainage Improvements - Amblewood Road, West Lakeshore Drive, Rust Lane, Springridge Texas Stateline Road, and Locust Hill
- Bridges replacement design completed for Buncombe Road, Blanchard Furrh, and Woolworth Road
- Bridge replacement construction completed for Roy Road and Buncombe Road
- Adjudicated Property – Collection, Sale and Donation
- Assisted with the Household Hazardous Waste Collection Day along with the City of Shreveport
- 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 4

## **DEPARTMENT OF PUBLIC WORKS**

### **NARRATIVE**

- Installed, fabricated, or replaced over 1,600 traffic notification or other agency signs
- The Solid Waste Department, through recycling scrap metal and used appliances, brought in \$84,728 in extra revenue and generated \$11,340 in additional revenue through recycling 431.45 tons of paper. This saved the Parish more than \$14,259 in landfill tipping fees
- The Solid Waste Department, through the Parish Work Release Program, collected litter and trash pick-up along 358.44 miles of road and removed 89,610 pounds of trash. This program has significantly contributed to the “Keep Louisiana State Clean” Initiative
- The Solid Waste Department collected, transported, and disposed of approximately 14,807.06 tons of solid waste from 17 compactor sites

### **GOALS FOR 2016**

- 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 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
- Continue enforcement of vehicle weight regulations
- Continue exploring opportunities to obtain grant money for Public Works related projects and programs

# DEPARTMENT OF PUBLIC WORKS

## NARRATIVE

### EXPENDITURE SUMMARY

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Estimate</u>	<u>2016 Budget</u>
<b>Public Works Fund (200)</b>				
<b>Road Administration (411)</b>				
Salaries & Benefits	\$ 1,176,835	\$ 1,247,468	\$ 1,191,689	\$ 1,219,024
Materials & Supplies	34,603	42,000	32,245	41,000
Education, Training & Travel	30,357	30,000	28,959	32,000
Utilities	9,947	17,000	9,512	16,000
Repairs & Maintenance	5,129	7,000	6,989	8,000
Contract Services	190,209	194,151	228,578	205,048
Statutory Charges	582	2,500	789	2,500
Internal Charges	187,001	194,922	194,844	173,585
Capital Outlay	2,141	20,000	14,843	20,000
Other Expenses	13,633	21,000	16,768	21,000
	<u>1,650,437</u>	<u>1,776,041</u>	<u>1,725,216</u>	<u>1,738,157</u>
<b>Fleet Services (431)</b>				
Salaries & Benefits	486,125	500,716	516,743	529,991
Materials & Supplies	(453,084)	(350,500)	(414,685)	(350,500)
Education, Training, & Travel	277	5,000	3,545	5,000
Utilities	29,832	37,500	32,208	37,500
Repairs & Maintenance	424,767	405,000	401,900	415,000
Contract Services	1,905	4,685	4,485	10,311
Internal Charges	(3,798)	(2,792)	(2,792)	(1,366)
	<u>486,025</u>	<u>599,609</u>	<u>541,404</u>	<u>645,936</u>
<b>Road Maintenance (Drainage) (441-30)</b>				
Materials & Supplies	12,592	25,000	19,865	25,000
Contract Services	465,419	495,252	482,695	494,825
Statutory Charges	238	500	456	500
Internal Charges	154,401	156,140	156,140	159,673
	<u>632,650</u>	<u>676,892</u>	<u>659,156</u>	<u>679,998</u>
<b>Road Maintenance (Capital Improvements) (441-31)</b>				
Materials & Supplies	13,505	20,000	15,696	20,000
Contract Services	96,249	94,375	92,753	94,965
Internal Charges	103,000	102,737	102,737	104,589
Capital Outlay	-	2,500	1,541	2,500
	<u>212,754</u>	<u>219,612</u>	<u>212,727</u>	<u>222,054</u>

# DEPARTMENT OF PUBLIC WORKS

## NARRATIVE

### EXPENDITURE SUMMARY

#### Road Maintenance (North) (441-51)

Salaries & Benefits	1,207,382	1,358,107	1,213,001	1,294,323
Materials & Supplies	404,072	500,000	430,320	492,000
Education, Training & Travel	2,137	4,000	2,345	4,000
Utilities	31,848	42,000	37,822	43,500
Repairs & Maintenance	166,016	222,500	210,906	222,500
Contract Services	144,416	158,500	152,579	158,500
Internal Charges	31,352	32,193	32,193	32,193
	1,987,222	2,317,300	2,079,166	2,247,016

#### Road Maintenance (South) (441-52)

Salaries & Benefits	1,490,349	1,599,895	1,539,417	1,429,026
Materials & Supplies	437,795	612,500	529,589	601,500
Education, Training & Travel	2,212	4,000	2,598	4,000
Utilities	41,672	53,500	45,768	53,500
Repairs & Maintenance	282,610	270,000	269,776	270,000
Contract Services	113,814	170,700	159,942	170,700
Internal Charges	33,143	34,042	34,042	34,042
	2,401,596	2,744,637	2,581,132	2,562,768

#### Commercial Vehicle Enforcement Unit (441-53)

Salaries & Benefits	114,116	117,532	116,063	120,095
Materials	10,544	17,500	11,121	17,000
Education, Training, & Travel	-	6,000	4,567	6,000
Utilities	1,168	3,500	2,397	3,500
Repairs & Maintenance	1,968	7,000	5,414	7,500
Contract Services	10,391	12,500	12,103	12,500
	138,187	164,032	151,665	166,595
	7,508,870	8,498,123	7,950,466	8,262,524

#### Solid Waste Fund (240)

##### Compactor System Operations (423)

Salaries & Benefits	1,120,383	1,162,535	1,168,845	1,222,933
Materials & Supplies	117,137	131,000	120,021	140,000
Education, Training & Travel	197	2,000	989	2,000
Utilities	45,450	53,000	50,368	58,000
Repairs & Maintenance	58,131	90,000	57,869	115,000
Contract Services	788,393	900,352	831,171	922,425
Internal Charges	219,952	223,252	223,252	247,863
Capital Outlay	2,951	2,500	2,467	7,500

# DEPARTMENT OF PUBLIC WORKS

## NARRATIVE

### EXPENDITURE SUMMARY

Other Expenses	<u>26,843</u>	<u>70,000</u>	<u>39,822</u>	<u>70,000</u>
	<u>2,379,437</u>	<u>2,634,639</u>	<u>2,494,804</u>	<u>2,785,721</u>
<b>Code Enforcement (424)</b>				
Salries & Benefits	13,729	36,683	36,423	37,722
Materials & Supplies	-	14,000	2,345	12,000
Education, Training, & Travel	-	3,500	1,995	3,500
Contract Services	<u>217,323</u>	<u>300,000</u>	<u>284,987</u>	<u>300,000</u>
	<u>231,052</u>	<u>354,183</u>	<u>325,750</u>	<u>353,222</u>
	<u>2,610,489</u>	<u>2,988,822</u>	<u>2,820,554</u>	<u>3,138,943</u>
<b>Total Expenditures</b>	<b><u><u>\$10,119,359</u></u></b>	<b><u><u>\$11,486,945</u></u></b>	<b><u><u>\$ 10,771,020</u></u></b>	<b><u><u>\$ 11,401,467</u></u></b>

# 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 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 \$204,000 below the 2015 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 2015**

- Completed the remodel of Courtroom 3 at the Juvenile Justice Complex
- Completed the installation of a new fire pump at the Caddo Correctional Center
- Continued the improvement of our new Inventory program to ensure the accurate tracking and billing of all Parish supplies
- Completed the replacement of 2 AHU's for the Juvenile Justice Complex
- Completed the remodel of the new Parks Department office complex



# **DEPARTMENT OF FACILITIES AND MAINTENANCE**

## **NARRATIVE**

- Completed the remodel of the new Library at the Juvenile Justice Complex
- Completed the expansion of the Warehouse and new parking lot
- Upgraded Camera & Security Systems at the Caddo Parish Courthouse, Juvenile Justice Complex and Caddo Correctional Center

## **PRODUCTIVITY GOALS FOR 2016**

- Improve overall customer satisfaction by maintaining a rating for the year of 90% on the customer survey responses received
- Improve customer satisfaction rating of 75% of the customer surveys received in the housekeeping areas
- Execute 90% of all capital projects within the current calendar year
- Look for ways to reduce annual operating budget by 5%
- Execute all capital improvement projects in a timely manner and under budgeted amount

## **MAJOR GOALS FOR 2016**

- Complete ADA renovations of Courtrooms 1 & 2 at the Juvenile Justice Complex
- Complete the remodel of the exterior buildings at David Raines Community Center
- Complete the replacement of the domestic hot water heaters at the Caddo Correctional Center
- Complete the replacement of the Atrium windows at the Health Unit
- Complete the replacement of the main AHU at the Health Unit

# DEPARTMENT OF FACILITIES AND MAINTENANCE

## NARRATIVE

### EXPENDITURE SUMMARY

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
<b>General Fund (100)</b>				
<b>Coroner Building (161-63)</b>				
Utilities	\$ 24,224	\$ 31,400	\$ 31,470	\$ 31,700
Repairs & Maintenance	13,800	12,000	11,415	12,000
Contract Services	17,040	20,000	17,040	20,000
Internal Charges	3,098	3,268	3,268	3,396
	58,162	66,668	63,193	67,096
<b>LSU Extension Building (161-64)</b>				
Utilities	6,864	8,850	7,960	8,850
Repairs & Maintenance	4,888	7,000	6,412	7,000
Contract Services	9,820	13,050	10,862	13,050
Internal Charges	5,522	7,353	7,075	7,481
	27,094	36,253	32,309	36,381
<b>Archives (161-65)</b>				
Contract Services	72,940	75,000	74,860	76,000
	72,940	75,000	74,860	76,000
<b>David Raines Comm Center (161-69)</b>				
Salaries & Benefits	5,600	5,770	5,600	5,770
Utilities	47,401	50,500	49,848	52,500
Repairs & Maintenance	31,265	30,000	29,411	30,000
Contract Services	20,116	25,200	21,783	25,200
Internal Charges	11,393	13,505	12,722	13,870
Reimbursements	(69,537)	(63,390)	(65,670)	(63,390)
	46,238	61,585	53,694	63,950
	204,434	239,506	224,056	243,427
<b>Building Maintenance Fund (210)</b>				
<b>Courthouse (161-61)</b>				
Salaries & Benefits	2,069,772	2,224,814	2,174,651	2,223,505
Materials & Supplies	106,211	167,450	146,441	167,450
Education, Training, & Travel	15,794	20,000	16,614	20,000
Utilities	571,923	640,000	609,617	665,000
Repairs & Maintenance	264,397	252,000	233,141	252,000
Contract Services	344,183	401,111	391,797	412,587
Statutory Charges	575	1,000	785	1,000
Internal Charges	59,544	33,568	71,980	78,805
Capital Outlay	2,726	8,000	6,636	8,000
Other Expenses	22,168	24,000	22,168	24,000

# DEPARTMENT OF FACILITIES AND MAINTENANCE

## NARRATIVE

### EXPENDITURE SUMMARY

Reimbursements	(8,010)	(8,200)	(7,110)	(8,200)
	<u>3,449,284</u>	<u>3,763,743</u>	<u>3,666,720</u>	<u>3,844,147</u>
<b>Francis Bickham Building (161-66)</b>				
Utilities	58,892	89,500	68,544	89,500
Repairs & Maintenance	38,880	35,000	31,411	35,000
Contract Services	2,311	4,800	3,476	4,800
Internal Charges	16,992	17,840	17,840	18,479
	<u>117,075</u>	<u>147,140</u>	<u>121,271</u>	<u>147,779</u>
<b>Government Plaza (161-68)</b>				
Utilities	91,744	94,500	92,233	94,500
Repairs & Maintenance	28,358	28,000	26,913	28,000
Contract Services	38,983	50,000	46,942	50,000
Internal Charges	26,558	28,011	28,011	29,107
	<u>185,643</u>	<u>200,511</u>	<u>194,099</u>	<u>201,607</u>
<b>Veterans Affairs Building (161-75)</b>				
Utilities	12,796	11,000	10,696	11,000
Repairs & Maintenance	3,039	3,000	2,972	3,000
Contract Services	12,720	15,000	12,720	15,000
	<u>28,554</u>	<u>29,000</u>	<u>26,388</u>	<u>29,000</u>
	<u>3,780,555</u>	<u>4,140,394</u>	<u>4,008,478</u>	<u>4,222,533</u>
<b>Detention Facilities Fund (225)</b>				
<b>Caddo Correctional Center (161-67)</b>				
Salaries & Benefits	1,096,282	1,174,050	1,138,774	1,197,459
Materials & Supplies	179,148	258,000	249,820	258,000
Education, Training, & Travel	1,503	5,000	4,782	5,000
Utilities	783,693	860,000	854,655	925,000
Repairs & Maintenance	245,450	234,000	221,678	234,000
Contract Services	228,032	247,093	252,393	279,982
Statutory Charges	1,114	2,200	1,955	2,200
Internal Charges	573,756	597,263	598,502	607,284
Capital Outlay	8,381	15,000	16,591	15,000
Other Expenses	-	7,200	6,606	7,200
	<u>3,117,358</u>	<u>3,399,806</u>	<u>3,345,756</u>	<u>3,531,125</u>
<b>Juvenile Justice Fund (260)</b>				
<b>Juvenile Justice Buildings (161-62)</b>				
Salaries & Benefits	119,548	115,860	115,085	118,380
Materials & Supplies	4,576	4,000	4,368	4,000
Utilities	176,598	228,000	179,477	228,000

# DEPARTMENT OF FACILITIES AND MAINTENANCE

## NARRATIVE

### EXPENDITURE SUMMARY

Repairs & Maintenance	79,798	87,000	75,781	87,000
Contract Services	45,059	55,350	51,150	55,350
Internal Charges	26,435	29,283	28,633	36,968
Capital Outlay	-	2,500	2,410	2,500
	<u>452,013</u>	<u>521,993</u>	<u>456,904</u>	<u>532,198</u>
<b>Health Tax Fund (270)</b>				
<b>Shreveport Regional Lab (161-11)</b>				
Salaries & Benefits	46,393	56,930	30,244	49,776
Materials & Supplies	3,619	750	1,775	3,750
Utilities	-	-	18,777	37,800
Repairs & Maintenance	20,119	19,500	24,010	19,500
Contract Services	721	1,400	1,079	1,400
Internal Charges	12,418	12,716	12,716	13,173
Capital Outlay	-	800	746	800
	<u>83,270</u>	<u>92,096</u>	<u>89,347</u>	<u>126,199</u>
<b>Highland Health Unit Complex (161-14)</b>				
Salaries & Benefits	351,768	344,191	344,378	360,865
Materials & Supplies	12,364	22,000	11,248	22,000
Utilities	103,288	117,000	114,300	127,000
Repairs & Maintenance	45,095	47,000	45,716	47,000
Contract Services	10,276	15,665	10,593	15,849
Statutory Charges	422	800	644	800
Internal Charges	110,210	113,165	112,038	114,937
Capital Outlay	-	500	473	500
	<u>633,423</u>	<u>660,321</u>	<u>639,390</u>	<u>688,951</u>
<b>Vivian Health Unit (161-15)</b>				
Salaries & Benefits	24,716	37,401	33,642	36,753
Materials & Supplies	273	350	272	350
Utilities	14,460	16,500	19,485	20,500
Repairs & Maintenance	5,798	6,000	5,492	6,000
Contract Services	860	1,050	933	1,050
Internal Charges	2,563	4,296	4,108	4,388
Capital Outlay	-	200	193	200
	<u>48,670</u>	<u>65,797</u>	<u>64,125</u>	<u>69,241</u>
<b>David Raines (161-69)</b>				
Repairs & Maintenance	31,800	33,390	33,390	33,390
	<u>31,800</u>	<u>33,390</u>	<u>33,390</u>	<u>33,390</u>
	797,163	851,604	826,252	917,781
<b>Total Expenditures</b>	<u><u>\$ 8,351,523</u></u>	<u><u>\$ 9,153,303</u></u>	<u><u>\$ 8,861,446</u></u>	<u><u>\$ 9,447,064</u></u>

# DEPARTMENT OF PARKS AND RECREATION

## NARRATIVE

The Parks and Recreation Department is very pleased to say that our new office is now complete and would like to thank everyone that had a hand in getting the project accomplished. Located at 2900 Hearne Ave, Suite B, Shreveport, Louisiana, this is where we plan to continue to fulfill the mission of the department by providing clean, safe, and well-maintained parks and enhancing the recreational and educational opportunities that is accessible to the citizens of Caddo 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 2015 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 21<sup>st</sup>, we helped the town of Vivian host the thousands of individuals that gathered to enjoy activities and programs for the Red Bud Festival. On May 2<sup>nd</sup> Oil City's Gusher Day Festival was held at Earl Williamson Park and thousands of people converged in the park to enjoy the festivities. The town of Mooringsport held its annual Cypress Festival on September 11<sup>th</sup> and 12<sup>th</sup> in the town's park. We provided the sound, tables, chairs, and the stage for the two day event. We also assisted the committee with its annual Beauty Pageant on August 1<sup>st</sup>. The Town of Greenwood requested our assistance when the local community gathered to enjoy a variety of festival contest, programs, and entertainment for their annual Pioneer Festival on September 19<sup>th</sup>.

With the addition of our Athletic and Education Coordinators we hope to enhance and improve the recreational and educational programs we provide. Our major goal for this year will be to bring in and develop new recreational opportunities for the citizens of Caddo Parish.

## MAJOR ACCOMPLISHMENTS IN 2015

- Opened New Parks & Recreation Department Office
- Replaced dock at Earl Williamson Park
- Created a new Children's Activity Room with a puppet theater reading nook, natural building blocks, and puzzle areas
- Facilitated the event Bugs, Bats & Bones
- Helped facilitate Christmas on Caddo at Earl G. Williamson Park. Thousands of people attended/viewed the event
- Hosted 180 participants for the Trail Run held at Eddie Jones Park
- Hosted 518 attendees for Owl Night Open House

# **DEPARTMENT OF PARKS AND RECREATION**

## **NARRATIVE**

- Helped assist SPAR with the 93 adult and youth teams that participated the Annual Martin Luther King Basketball Tournament
- Provided bleachers for thousands of visitors that attended the Red Bud Festival in Vivian, LA
- The Nature Park staff chaired and orchestrated the NAI Conference. 100 attendees from 6 state region were in attendance and the conference was financially sound and received very positive feedback
- Provided stage and sound for thousands of visitors at Earl Williamson Park during Oil City's Gusher Day Festival
- Facilitated Seniors Day in partnership with Caddo Council on Aging at Earl Williamson Park. 113 seniors and helpers participated
- The Butterfly Festival, a brand new event to the Parks Department, was completely planned, organized, and hosted by the staff. The event was very successful and well attended with 154 participants
- As booth chairman, staff served thousands of people during for the Good Times Rolls Festival
- Facilitated Earth Camp, a nine week program, in partnership with Shreveport Green at Walter Jacobs Nature Park for 343 children and 54 counselors/helpers from 18 sites
- Facilitated Get Hooked on Fishing Day for approximately 130 children, parents and volunteers
- Provided Summer Outreach Programs at 12 different sites for 253 participants

## **GOALS FOR 2016**

- 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

# DEPARTMENT OF PARKS AND RECREATION

## NARRATIVE

- 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
- Add lighting at several parks
- Continue removing dead and falling trees out of the parks
- Develop shaded playground area at Pinchback Park
- Update Earl Williamson Park by building a new office area, camp host areas, and developing an extended-stay camping area

# DEPARTMENT OF PARKS AND RECREATION

## NARRATIVE

### PERFORMANCE MEASURES

<b><u>WORKLOAD INDICATORS</u></b>	<b><u>2014 Actual</u></b>	<b><u>2015 Projected</u></b>	<b><u>2016 Estimated</u></b>
Park safety inspections	56	61	59
Park improvement projects completed	15	18	17
Special park events held	99	75	102
Number of schools served by nature park	66	72	74
Number of classes served by nature park	329	340	352
Groups other than schools, served by nature park staff	148	160	167
Workshops provided/facilitated by nature park staff	4	15	18
Offsite speaking engagements, interpretive programs and special events	116	120	125
Visitors/Outreach Contacts - Walter B. Jacobs Park Staff	24,368	26,582	26,898
Naturalist calls for professional assistance	258	260	267
Camping Receipts in Earl Williamson Park	\$16,948	\$23,258	\$24,588
Hold Harmless Agreements Signed to Use Parks	28	32	36
Work orders completed	389	404	402



# DEPARTMENT OF PARKS AND RECREATION

## NARRATIVE

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

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Budget</u>	<u>2015</u> <u>Estimate</u>	<u>2016</u> <u>Budget</u>
Salaries & Benefits	\$ 870,050	\$ 928,276	\$ 805,353	\$ 938,983
Materials & Supplies	59,839	65,000	46,396	65,000
Education, Training & Travel	14,104	20,000	17,555	22,500
Utilities	52,606	47,500	63,091	69,200
Repairs & Maintenance	61,570	51,000	46,633	56,000
Contract Services	21,872	33,939	28,105	34,219
Statutory Charges	177	525	255	525
Internal Charges	94,275	96,495	99,691	105,966
Capital Outlay	1,102	3,500	3,135	3,500
Other Expenses	13,044	17,800	9,811	22,800
<b>Total Expenditures</b>	<b><u><u>\$ 1,188,638</u></u></b>	<b><u><u>\$ 1,264,035</u></u></b>	<b><u><u>\$ 1,120,025</u></u></b>	<b><u><u>\$ 1,318,693</u></u></b>

# 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.

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, not only in 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 Juvenile Detention Center. The Juvenile Detention staff of 37 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, 16 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), a Truancy Court, a Mental Health Court, and a specialized unit to address human trafficking. The Probation Division has a manager, three section supervisors, nine probation officers, five intensive probation officers, four Juvenile Drug Court staff, and one staff member in Family Preservation Court. The Truancy Court staff has been contracted through a local non-profit agency.

# **DEPARTMENT OF JUVENILE SERVICES**

## **NARRATIVE**

### **MAJOR ACCOMPLISHMENTS IN 2015**

- The population in the detention center has remained below the capacity of 24 without compromising public safety
- By reducing the population in detention, the Department was able to shift staff to Probation and create a specialized unit to address human trafficking without raising costs
- The Parish of Caddo, City of Shreveport, and Caddo School System have solidified their partnership to address truancy and misdemeanor crimes committed by juveniles, overcoming statewide funding cuts
- The Parish joined the City of Shreveport and the Community Foundation in the My Brother's Keeper Initiative

### **GOALS FOR 2016**

- To continue to work with the Caddo School System to expand wrap-around services for children and families at no cost to taxpayers
- To identify and treat victims of human trafficking in Caddo Parish and reduce the number of youth and families involved in trafficking/prostitution
- 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Estimate</u>	<u>2016 Budget</u>
<b>Probation Operations (122-22)</b>				
Salaries & Benefits	\$ 1,973,281	\$ 2,235,984	\$ 2,152,843	\$ 2,223,747
Materials & Supplies	69,226	81,000	70,448	85,000
Education, Training & Travel	50,873	46,000	43,629	43,000
Utilities	54,384	56,500	55,926	60,000
Repairs & Maintenance	19,718	22,000	19,440	22,000
Contract Services	242,673	236,750	225,822	254,431
Statutory Charges	418	1,100	472	1,100
Internal Charges	187,748	192,472	192,472	194,969
Capital Outlay	1,387	5,000	4,988	8,000
Allocations to Other Entities	12,878	15,000	20,655	15,000
Other Expenses	121,600	129,000	118,367	130,000
Grant Programs	356,177	340,479	293,521	340,479
	<u>3,090,362</u>	<u>3,361,285</u>	<u>3,198,583</u>	<u>3,377,726</u>
<b>Juvenile Detention (122-32)</b>				
Salaries & Benefits	\$ 1,926,296	\$ 2,170,476	\$ 1,966,422	\$ 2,238,460
Materials & Supplies	23,147	24,500	21,068	27,000
Education, Training & Travel	26,934	31,500	29,035	39,000
Repairs & Maintenance	2,954	4,000	2,245	4,000
Prison Operations	196,669	215,600	217,622	229,000
Contract Services	76,034	59,489	63,823	65,798
Internal Charges	149,119	152,483	152,483	155,359
Capital Outlay	5,230	5,500	2,356	5,500
Allocations to Other Entities	28,975	45,925	41,450	50,000
Other Expenses	10,011	21,075	18,285	15,500
Grant Programs	206,142	115,000	138,306	140,000
	<u>2,651,511</u>	<u>2,845,548</u>	<u>2,653,095</u>	<u>2,969,617</u>
<b>Total Expenditures</b>	<b><u>\$5,741,873</u></b>	<b><u>\$ 6,206,833</u></b>	<b><u>\$5,851,678</u></b>	<b><u>\$6,347,343</u></b>

# **DEPARTMENT OF ANIMAL SERVICES AND MOSQUITO CONTROL**

## **NARRATIVE**

The Department of Animal Services and Mosquito Control (ASMC) 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 on an average of 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 2015, The Caddo Parish Animal Shelter (CPAS) provided humane care, food, and temporary shelter for around 10,000 homeless animals. The Kennel staff provided medical treatment for the animals as prescribed by our contract veterinarians and humanely euthanize animals not adopted or claimed by their owners. The Animal Shelter is open to the public Monday through Friday at which time, per day, the CPAS staff will interact with approximately 30 – 60 citizens in person, handle 100 – 150 phone inquiries, and initiate approximately 5 – 10 adoptions or redemptions. We are also open Saturdays from 10:00am till 2:00pm to adopt animals out to the public and take in any stray animals.

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](http://www.caddo.org) to find out the latest information regarding pets available for adoption. CPAS also 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 2015**

- Investigated and responded to over 14,000 citizen complaints
- Humane Education Coordinator taught over 400 children about pet safety
- Completed over 500 spay and neuter surgeries
- Assisted Shreveport Police Department, Property Standards, and Code Enforcement in six Operation T-Bone sweeps
- Achieved a high level of professionalism, competency, humane care, and conservatism thus, creating a positive impact on the overall operations

# **DEPARTMENT OF ANIMAL SERVICES AND MOSQUITO CONTROL**

## **NARRATIVE**

- Utilized team building and moral programs to improve public relations
- Provided mosquito control spraying operations to combat the West Nile Virus and aggressively responded to all complaints
- Continued to monitor causes 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 helped decrease the amount of euthanized animals
- Improved Public Safety by providing increased enforcement of the Animal Code of Ordinances
- Continuously realigned field staff to provide an improved call response time to assist in providing improved resolutions of animal complaint investigations

## **GOALS FOR 2016**

- Strengthen relationships with every non-profit organization currently working with ASMC
- Continue outreach advertising programs to inform citizens of adoptions, spay/neuter initiatives, and laws concerning companion animals and mosquito concerns
- Increase community awareness on animal safety through positive proactive education
- Continue to incorporate technology into our daily operations
- Work on methods to facilitate a reduction in euthanasia numbers for the year 2016
- Recruit, develop, retain, and promote a highly effective and diverse staff
- Continue to update existing policies and procedures to comply with national standards
- Provide services which aid in containing stray animals to prevent human injuries and the spread of various diseases
- Provide services which help prevent animals from becoming nuisances to the community or a burden to its citizens

# DEPARTMENT OF ANIMAL SERVICES AND MOSQUITO CONTROL

## NARRATIVE

- To provide public information and education programs that will assist the members of our communities in becoming more responsible pet owners

### EXPENDITURE SUMMARY—HEALTH TAX FUND (270)

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Estimate</u>	<u>2016 Budget</u>
<b>Animal Services (312)</b>				
Salaries & Benefits	\$ 1,404,940	\$ 1,446,846	\$ 1,446,415	\$ 1,533,043
Materials & Supplies	161,664	169,350	154,082	175,350
Education, Training, & Travel	31,806	30,000	29,879	32,000
Utilities	58,703	63,000	61,359	67,000
Repairs & Maintenance	61,666	65,000	57,134	65,000
Contract Services	103,728	98,532	95,882	108,624
Internal Charges	126,928	131,226	129,926	133,103
Capital Outlay	11,743	14,000	14,542	14,000
Other Expenses	120	2,000	331	2,000
	<u>1,961,297</u>	<u>2,019,954</u>	<u>1,989,550</u>	<u>2,130,120</u>
<b>Mosquito Control (313)</b>				
Salaries & Benefits	256,354	299,479	279,725	307,158
Materials & Supplies	150,111	164,750	158,246	164,750
Education, Training, & Travel	3,076	4,000	3,120	4,000
Repairs & Maintenance	18,840	14,000	12,358	14,000
Contract Services	1,028	932	1,000	1,274
Internal Charges	45,060	46,347	46,347	47,382
Capital Outlay	1,670	5,250	2,010	5,250
	<u>476,139</u>	<u>534,758</u>	<u>502,806</u>	<u>543,814</u>
<b>Total Expenditures</b>	<u><u>\$ 2,437,436</u></u>	<u><u>\$ 2,554,712</u></u>	<u><u>\$ 2,492,356</u></u>	<u><u>\$ 2,673,934</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 2015**

Courtrooms for the First Judicial District Court are located on the 4<sup>th</sup> floor, 2<sup>nd</sup> floor, and basement of the Caddo Parish Courthouse. 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 2015 was 96 with approximately 12,400 jurors summoned.

Due to these juries, 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.

With the help of the Parish Commission, the courthouse building now has wireless internet throughout and is available to the public as necessary. We are also in the process of installing the audio visual upgrades that the Parish Commission was kind enough to fund in the various courtrooms.

We have further integrated three newly elected judges into their respective offices as they replaced those three judges that have retired or moved up.

## **GOALS FOR 2016**

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 upgrades will bring us up to the level of some of the surrounding courts that have passed us by in this area in the past. Further, with the help of the Caddo Parish Commission, we are upgrading our court reporter equipment so that all testimony and transcripts can be more readily obtained. We are also working to make our courtrooms more accessible and functional for hearing impaired participants and jurors and have located the equipment to do so at a very modest cost.

Revenues have been seriously impacted by the Legislature in its last regular session by reducing permissible fines on first offense marijuana possession by 40% and, further, by reducing jail

# FIRST JUDICIAL DISTRICT COURT

## NARRATIVE

exposure from six months to fifteen days. When there is less jail time exposure, fewer fines will actually be paid. To address this falling revenue, which has been significant in 2015 and will be more so in the year to come, the Court has taken the initiative to actively investigate an improved and personalized collection process in order to up the collection of fines imposed.

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

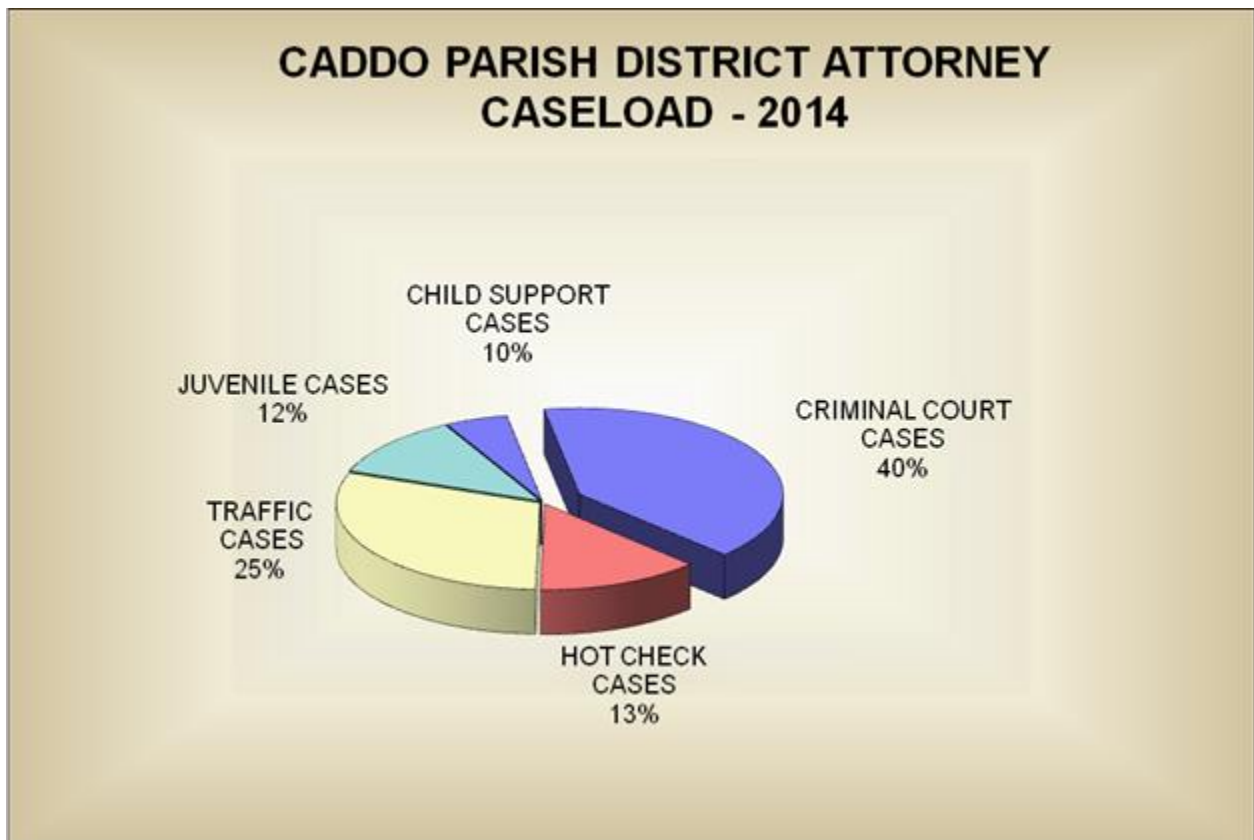
	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>
Salaries & Benefits	\$ 1,695,006	\$ 1,668,634	\$ 1,612,029	\$ 1,663,667
Materials & Supplies	92,676	82,500	99,456	77,200
Utilities	18,417	20,000	16,396	18,000
Statutory Charges	(57,000)	(10,000)	-	-
Internal Charges	30,576	31,569	31,569	31,569
Capital Outlay	22,433	18,000	36,622	30,000
Other Expenses	16,536	15,500	28,688	15,500
Grant Programs	299,603	285,000	282,494	285,000
Reimbursements	(212,897)	(218,048)	(218,048)	(250,000)
<b>Total Expenditures</b>	<b>\$ 1,905,349</b>	<b>\$ 1,893,155</b>	<b>\$ 1,889,206</b>	<b>\$ 1,870,936</b>

# 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 2014)

- Opened 7,661 new criminal cases with 8,666 defendants
- Opened 5,786 new traffic cases
- Opened 948 child support cases & enforced child support of \$1,735,241 on behalf of dependent children
- Opened 2,468 new hot check cases & collected \$634,490 for merchants
- Opened 795 cases in Pretrial Diversion and collected \$141,287 for victims
- Opened 2,206 juvenile court defendants

### Financial:

(2014)

- Revenues of \$8,009,512:
  - Parish - \$4,393,127
  - DA - \$2,261,385
  - State - \$1,355,000
- Expenditures of \$8,241,369

### 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)**

	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>2015 Estimate</b>	<b>2016 Budget</b>
Salaries & Benefits	\$ 21,045	\$ 22,518	\$ 22,518	\$ 23,644
Statutory Charges	4,685,990	4,507,879	4,507,879	4,758,194
Reimbursements	(358,304)	-	-	-
Total Expenditures	<b><u>\$ 4,348,732</u></b>	<b><u>\$ 4,530,397</u></b>	<b><u>\$ 4,530,397</u></b>	<b><u>\$ 4,781,838</u></b>

# 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 2016. 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 full-time Death Investigators, an Administrator, and two Administrative Assistants. The Coroner and his investigative staff are certified through the American Board of Medicolegal Death Investigation (the newest investigator is in the process of certification). On a contractual basis, the office also staffs: one Deputy Coroner-Medical, four Deputy Coroner-Psychiatry, two Transporters, and Forensic Nurse Examiners of Louisiana. All staff performs coroner functions on an on-call basis in their respective areas.

### Public Services

The Caddo Parish Coroner investigated deaths, authorized autopsies on deaths at his discretion; issued orders of protective custody and emergency certificates on those who were in need of immediate medical treatment because he/she was a danger to self and/or others or was considered gravely disabled. The continuum of care through long-term treatment centers is a statewide deficiency as psychiatric services for persons who have persistent psychiatric distress continues to increase. The Coroner investigated and collected evidence on all sexual assaults reported to local law enforcement agencies. As awareness is being promoted in the community more victims of sexual assaults are reporting these violations. Upon request the Coroner has signed concurrence request for Continued Tutorship. All of the aforementioned services were performed for the citizens of the Parish of Caddo.

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 of the Coroner's office for the past five years 2010-2014 as well as current statistics through August 2015.



# CADDO PARISH CORONER'S OFFICE

## NARRATIVE

### Workload Statistics

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Jan-Aug 2015</u>
<b>Death Investigations:</b>	<b>2774</b>	<b>2793</b>	<b>2965</b>	<b>3033</b>	<b>3092</b>	<b>2082</b>
Natural Deaths	1805	2013	2040	1900	1889	1269
Accidents	127	118	81	111	117	77
Suicides	21	34	27	21	39	23
Homicides	38	17	23	31	34	19
Undetermined	8	11	3	13	5	10
Pending	-	-	-	-	6	15
Out of Parish	221	189	235	313	332	227
Not a Coroner' s Case	554	411	556	644	670	442
 <b>Sanity Investigations:</b>	 <b>5760</b>	 <b>6263</b>	 <b>5650</b>	 <b>6286</b>	 <b>6470</b>	 <b>4645</b>
 <b>Forensic Investigations:</b>	 <b>153</b>	 <b>110</b>	 <b>140</b>	 <b>82</b>	 <b>104</b>	 <b>89</b>
 <b>Continued Tutorship:</b>	 <b>0</b>	 <b>3</b>	 <b>5</b>	 <b>1</b>	 <b>4</b>	 <b>2</b>
<b>TOTAL INVESTIGATIONS:</b>	<b>8687</b>	<b>9169</b>	<b>8760</b>	<b>9402</b>	<b>9670</b>	<b>6818</b>
<i>* Autopsies</i>	206	203	148	164	200	132

### Expenditure Changes

The total operating and capital budget for 2016 is \$1,274,650. The annual allocations for Parish of Caddo will remain \$155,100 and City of Shreveport's \$860,650 annual allocation will remain the same. The past seven years the Coroner has opted to transfer monies from the unrestricted reserve funds, which are primarily generated from psychiatric services that are performed by our Deputy Coroner-Psychiatrist. The use of these unrestricted funds has absorbed any increase in expenditures in the budget therefore neither municipality incurs an increase in allocation for the operation of the Coroner's Office. These funds are not guaranteed and may vary from year to year.

### Capital Purchases

The Office of the Coroner does not anticipate any capital expenses to be incurred in the 2016 budget year that will impact the allocations from the Parish of Caddo and the City of Shreveport.

# CADDO PARISH CORONER'S OFFICE

## NARRATIVE

### Summary

The Office of the Coroner is very pleased to submit a budget for 2016 in the total amount of \$1,274,650, which for the seventh 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 2016, the office will utilize its unrestricted reserved funds to offset this increase.

At the end of 2016, the Office of the Coroner will assess the surplus of income 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Estimate</u>	<u>2016 Budget</u>
Statutory Charges	<u>235,942</u>	<u>232,100</u>	<u>227,262</u>	<u>232,100</u>
	<u>\$ 235,942</u>	<u>\$ 232,100</u>	<u>\$ 227,262</u>	<u>\$ 232,100</u>

# CADDO PARISH REGISTRAR OF VOTERS

## NARRATIVE

The election calendar for 2015 with major state and parish elections will be underway when you consider the 2016 activities for the Caddo Parish Registrar of Voters office. A rare occurrence in having both the Caddo Sheriff and District Attorney's election will headline the parish ballot items along with Caddo Parish Commission elections. Most election observers cannot ever remember both of the parish top law enforcement officials ever being on the same ballot for voters. The final activities of the 2015 election calendar will certainly highlight a busy year the Registrar's office and the Presidential Election in November 2016 and Presidential Preference Primary with party elections in March highlight the upcoming year's elections.

Voters will have two major early voting periods for the primary and general election in Fall 2015 followed by a scant stop of a couple of months before the March 5, 2016 Presidential Preference Primary. The early voting period for those elections begins February 20<sup>th</sup> and ends February 27<sup>th</sup>. Also on the ballot in March 5<sup>th</sup> and April 2<sup>nd</sup> elections of 2016 are the municipal elections for Greenwood and a special election for Court of Appeals.

The Registrar of Voters staff will complete the November 21<sup>st</sup>, 2015 election, complete all the update for the elections immediately after Thanksgiving, and then be involved in the qualifying for the parish and state party committees with qualifying set for December 2<sup>nd</sup> - 4<sup>th</sup>, 2015. The Presidential Preference primary on March 5, 2016 is a party specific election not an open primary election. Voters must be members of the party in order to vote on candidates of that party.

### **Preparation for the 2015 Election:**

It is fair to say that the behind the scenes work accomplished in both the 2014 and 2015 election years by the Registrar's office amounts to the most comprehensive review of precinct and district lines as well as jurisdictions in many years. While the 2014 election year involved judicial jurisdictional lines and redistricted Shreveport district lines, the 2015 work involved a review of lines involved in races that could be on the ballot in the fall elections.

The Caddo Commission quickly completed their "300 or less precinct" merger work which has just been approved by the State of Louisiana. This important change helps to reduce the costs of elections. During this effort the Registrar's office also reviewed all other precincts in the Blanchard and Greenwood areas using ownership maps to confirm precinct alignments and voter placements.

While the Fall 2015 elections will not be as complex as the 2014 judicial, city, and school board elections, the preparation work has been extensive in order to assure accurate voter placements for the voters of Caddo.

### **2016 Presidential Election on the Horizon:**

The Registrar of Voters office anticipates a major registration and absentee voting effort by both major parties in relation to the 2016 Presidential Election. Therefore, their efforts result in more temporary costs for office staff, postage, and some supplies related to those efforts. It also means that the workload for the November Presidential Election will be a major effort for the Registrar's

# CADDO PARISH REGISTRAR OF VOTERS

## NARRATIVE

staff. Early voting may exceed the 8,800 voters of the 2012 election and the mail-out program could near 5,000 ballots. Costs rise with the demand for services.

### **Caddovoter.org and Online Voter Registration:**

Caddo's voters continue to use caddovoter.org as their 24/7 election information stop. The Registrar's staff now can update information quickly through the site for the voters. We have found that many voters have become accustomed to the "Where Do I Vote?" and "What's on My Ballot?" links that allow them to check their needs before going to vote. This helps speed up voting during early or Election Day voting. It has also reduced the need to call the Registrar's office on Election Day. Poll commissioners are also able through their phones to access the voter database to help send voters to the correct poll. The Registrar's office urges candidates to use caddovoter.org to check voter info for voters while they are campaigning or on Election Day.

Online voter registration continues to climb in usage and popularity especially among younger voters. This safe and secure method of registering to vote using the "audit code" from your driver's license or special Louisiana identification card route through the Secretary of State's website.

The Legislature has also planned a Voter Education and Registration week in Spring 2016. The Caddo Registrar of Voters will hold voter registration activities at Shreve Memorial libraries for a month during this celebration to allow Caddo's voters an opportunity to register to vote and inquire about other services of the Registrar's office.

### **Voter Videos on caddovoter.org Aid Caddo's Voters:**

The Registrar of Voters office also produces short videos to be used on its website caddovoter.org to emphasize the close of registration date, early voting times and dates, what will be on the ballot, and Election Day information. It also has video information about registering to vote and using the caddovoter.org website. In a world used to video news and updates, the caddovoter.org version of videos has proven informative and accepted by election information seekers.

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.

### **Voters Receive New Voter Information Cards:**

All voters who had a polling place change approved by the Caddo Commission during 2015 will receive another voter information card to aid them since the elections in Spring 2015 were not high turnout elections. Voters who made changes to their records or registered in the parish previously have already received their voter information cards showing their polling places.

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

# CADDO PARISH REGISTRAR OF VOTERS

## NARRATIVE

effort in early May. The program has also received Congressional commendation and is at no cost to Caddo taxpayers.

### Summary:

Due to the incredible demand on each full-time staff member on the Registrar's staff, it is essential that temporary employees be utilized. This will necessitate additional costs for temporary employees, as the various registration points have increased and public service during major election seasons has 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 three 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.

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

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Estimate</u>	<u>2016 Budget</u>
Salaries & Benefits	\$ 439,342	\$ 561,085	\$ 473,041	\$ 561,984
Materials & Supplies	72,530	97,800	79,084	99,100
Education, Training, & Travel	13,599	23,800	18,472	23,800
Utilities	2,577	7,800	3,594	7,800
Repairs & Maintenance	3,277	4,200	2,608	4,200
Contract Services	61,303	61,600	54,263	61,600
Statutory Charges	-	1,500	819	1,500
Internal Charges	5,137	5,302	5,302	5,302
Capital Outlay	10,051	10,500	9,670	10,500
Other Expenses	17,216	18,400	16,177	18,400
<b>Total Expenditures</b>	<b>\$ 625,031</b>	<b>\$ 791,987</b>	<b>\$ 663,030</b>	<b>\$ 794,186</b>

# 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 70<sup>th</sup> 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 transient employee who is providing administrative support until a permanent position can be funded.

In addition to this staff, Caddo residents are served by an Extension Agent/Area Nutrition Agent and two Nutrition Educators who work 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 2014-15. 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 2015

### Agriculture and Natural Resources

- Hosted the annual Crop Production Meeting with 41 producers in attendance. These producers represented 82% of the agricultural land being farmed in Caddo Parish
- Fielded approximately 1,350 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
- Provided test site and testing for approximately 12 new private pesticide applicator recipients

# LSU EXTENSION SERVICE

## NARRATIVE

- Held six Worker Protection Standard (WPS) trainings, which certified 36 Caddo Parish producers
- Attended 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 Beef Show manager for the Northwest District Livestock Show
- Held three private pesticide applicator training meetings which re-certified 52 producers in Caddo Parish
- Provided an opportunity to sell the 2015 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 Four States Cattle Conference in Texarkana, AR where producers learned the latest news and techniques in beef cattle production
- 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 21 clients to participate in the program and 9 to complete the program this year
- Expanded Food and Nutrition Education Programs (EFNEP), program year 2013-2014:
  - EENEP programing was conducted by two nutrition educators who collaborated with SPAR to provide a nutrition education to specific sites during the summer of 2015 to youth aged 9-13
  - 144 families consisting of 523 persons participated in the program
  - Participants showed increases in knowledge and frequency of positive diet and health behaviors. Evaluation results showed that participants increased their consumption of whole grains, fruits, and vegetables. Food records documented a decrease in calories from solid fats and added sugars. Furthermore, approximately 40% of the participants reported an increase in their daily physical activity

# LSU EXTENSION SERVICE

## NARRATIVE

- A Nutrition Agent provided information to citizens who requested information through phone calls on topics such as food safety, consumer shopping, food preservation and food preparation. She also writes a weekly column for the Shreveport Times

### **4-H Club Program, Power of Youth (Nutrition):**

The Caddo 4-H Advisory Council in February 2014 identified Nutrition as the focused programming area for the 2014-2015 4-H school year. Agents wrote a series of nutrition lessons which included "Nutrient IQ", "Label Lingo", "Breakfast First", "Snack Attack", "Fruit and Vegetable ID", and "Eating Out". These educational programs were presented at the 4-H club meetings beginning in September 2014 until April 2015. Supplemental funding was provided by a United HealthCare Eat 4 Health grant which allowed agents to purchase educational supplies for the programs at the schools. Two evaluation tools were used to evaluate youth's intentions to change and knowledge of healthy food choices. The following are results of youth responses to the surveys:

- 76.4% stated "The number of servings of fruit that I eat in a day is mostly up to me"
- 61.4% stated "If I want to, I can increase the number of servings of fruit I eat in a day"
- 56.7% stated "The number of servings of vegetables that I eat in a day is mostly up to me"
- 56.7% stated "I try to make healthy food choices when I eat"
- 51.1% stated "I try to limit the amount of fat that I eat"

Based on the percentages above, youth understand that it is up to them to choose to eat more fruits and vegetables daily. They also realize that it is their decision to make better food choices. Nutrition educational lessons presented this year have contributed to youth responding in a positive fashion with the Healthy Food Choices Intention to Change section. Based on the following statements, youth are increasing their awareness of healthy food choices:

- 31.8% stated "I have started to think about eating healthy"
- 27.3% stated "I am ready to use my knowledge and skills to make permanent changes in my food choices"
- 31% of youth knew the correct answer for "how many cups of fruit they should eat daily"
- 17% knew "how many cups of vegetables they should consume daily"

In conclusion, based on those surveyed, it is apparent that youth are starting to recognize that eating fruits and vegetables daily are important to a healthy lifestyle. They are also willing to make a positive change to improve their health.

### **Service Learning:**

In the spring of 2014, Caddo club leaders and youth were surveyed to determine the 2014-2015 service-learning focus for the up-coming school year. Hunger was chosen as Caddo's focus and teens voted on bullying during a state-wide event at 4-H University. Thirteen Caddo 4-H clubs conducted a service-learning project focusing on hunger last year. Organizational leaders



# LSU EXTENSION SERVICE

## NARRATIVE

submitted a service-learning report in April 2015 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 and ideas for incorporation into their club program. The clubs learned about hunger through educational programs during 4-H club meetings, guest speakers, and collections of items. Service projects included school-wide and club collections of cereal and granola bars, canned vegetables and fruit, peanut butter and tuna, rice and beans, and fruit juice. Other service experiences were clubs created hunger posters to hang at school, donated turkeys to families in need at their school, and presented an illustrated talk about the food bank during a club meeting. Clubs marketed their food collection efforts by putting ads in school newspaper and creating fliers to market the food drive. One youth, organized, planned and conducted a food booth at ASEEANA Festival to raise money for the NWLA Food bank. She raised \$240 and her local 4-H club donated \$45 for supplies for the booth. 3086 youth were involved in the collaborative efforts with the LSU AgCenter- Caddo 4-H of helping to stop hunger in our community. 523 adults were involved with helping youth stop hunger in our community. 342 hours were spent on the service learning project by the youth and adults. The Caddo 4-H faculty contacted the Food Bank of NW Louisiana to find out what items were most needed. The agents then compiled the list and made collection recommendations to the clubs and organizational leaders. The food pantry of First Baptist Church of Blanchard and the Food Bank of NW Louisiana were recipients of the collected items. Clubs celebrated their service projects with parties, attending the 2015 Caddo 4-H end-of-the year event, popcorn parties for classes that collected the most items and Caddo 4-H clubs are being recognized during the Caddo awards program. Clubs conducted group discussions to reflect on their service projects this year. One youth said they were “happy to help other children”. Club members learned the value of helping others and have already started thinking about what they can do next year.

### **Camping and State Opportunities**

- Seven middle school club members attended Challenge Camp that was held in February 2015. The youth practice teamwork, leadership, and problem solving during this camp
- Fifty-nine youth from Caddo parish attended 4-H Camp at Grant Walker Educational Center in Pollock, Louisiana in June 2014. Six 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. Nineteen youth were sponsored by the CYFAR grant, 4-H alumni, NW Master Gardeners, and local businesses
- One youth attended the Science, Engineering and Technology Camp in August 2015 at Camp Grant Walker
- Seventeen youth attended state 4-H University this summer. Five youth were recognized for being in the top 10 in Louisiana receiving blue ribbons

# LSU EXTENSION SERVICE

## NARRATIVE

- Thirteen Caddo 4-H'ers submitted 4-H portfolios for state competition and one adult portfolio was submitted for an alumni award. Two youth were state winners. Eight youth were recognized in the blue ribbon group
- One youth and volunteer leader attended the State Citizenship Camp in December 2014 at Grant Walker Educational Center

### Volunteer Development

- Caddo 4-H reported 1,898 hours that youth and adult volunteers contributed to the parish 4-H program. The current value of volunteer time is \$22.13. Their time value computed to \$42,002.74
- The Caddo 4-H Foundation board held its 1<sup>st</sup> Louisiana product fundraiser in the fall 2014. Citrus fruit, fruit trees, a variety of pecan products, and many other products were sold. Profits from this fundraiser helped offset the expense for Caddo Parish 4-H'ers to be involved in local and state activities
- Fifteen 4-H club leaders attended parish volunteer leader training in Fall 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
- Two adult and six youth attended the Area Leader Training in the Summer 2015 to further their education on positive youth development and the impact 4-H has on youth. These leaders gained valuable resources to better their 4-H clubs and programs
- The Caddo 4-H program hosted a principal's breakfast in cooperation with the Caddo Parish School Board during a parish-wide principal meeting. Four 4-H members from three state boards were present. Ashlyn Tullis, State Executive Board, spoke to the group on the impact of 4-H has had on her life and the impact it has on a school

### Leadership

- 4-H Officer Training: 38 4-H members attended from nine schools. An ice breaker game/get acquainted game was conducted, each officer's duties/responsibilities were reviewed, and a mock 4-H meeting was conducted so that youth understood their duties as officers
- Four Caddo youth currently serve on state boards with Louisiana 4-H. One youth served as a National Conference Delegate who represented Louisiana 4-H in Washington D.C. in the spring of 2015. Two youth were selected to serve on the State Food and Fitness Board and another youth is on the Science, Engineering, and Technology Board (SET)

# LSU EXTENSION SERVICE

## NARRATIVE

- The Twin Cities Leadership Club was established two years ago for Caddo and Bossier Parish youth. 8-12<sup>th</sup> grade 4-H members were invited to participate in the club. The club met monthly and conducted service projects for the Wildlife Education and Rehabilitation of Louisiana (WERLA), assembled hygiene care packages for a 4-H family living overseas, and adopted a foster family for Christmas

### 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 Riverside Elementary School. 9 teachers and 215 students in grades Kindergarten through 2<sup>nd</sup> grade learned about the importance of good nutrition and being physically active through interactive activities. 20 volunteers provided educational programs during the Body Walk experience
- A parish-wide cookery “Top Chef Challenge” was conducted with 15 youth entering 21 dishes containing beef, egg, pecans, poultry, and seafood. They worked with 8 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. Nine youth participated in a monthly after-school program that was held in October 2014 until April 2015. 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
- In the Annual Caddo Parish Fair Bake-off, seventeen 4-H members entered 38 dishes in the annual bake-off
- Three youth from the Chef’s Club competed in the State Fair Nutrition Quiz Bowl in Fall 2014
- Four teens and three 4-6th grade 4-H members competed in the 2015 Area Culinary Arts Competition. Two Caddo 4-H members won first place, one youth was a second place winner, and one youth was a third place winner in the different commodity divisions. There was one third place winner
- 4-H youth, volunteers, parents, and alumni participated in the Clover 5K and Fun Run in March 2014. 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,

# LSU EXTENSION SERVICE

## NARRATIVE

information, and games provided by 4-H clubs at the conclusion of the race. Through donations, awards were presented and food and drinks were served to race participants. Additionally, a retirement celebration honoring Elizabeth Jordan was a part of the event

### Performing and Visual Arts

- Six 4-H members entered the parish talent show and four went on to compete at the State Fair of Louisiana talent show
- 98 4-H members entered in the annual pumpkin decorating contest. Categories included 4-H spirit, scariest, and silliest. Awards were given to winners in each category in three different age divisions

### Nutrition and Gardening

- Ongoing programming was provided to youth in a Biology class at Woodlawn Leadership Academy. The agents worked closely with the teacher to incorporate the garden into his classroom through nutrition education. 50 youth received 6 hours of hands-on nutrition education provided by 4-H agent and the Nutrition agent during their Biology class. Students learned about MyPlate, high-protein snacks, made smoothies on blender bikes, and the importance of fruits and vegetables in their diet. At the end of the year, students participated in a “No Crawfish Crawfish Boil” where they harvested vegetables from their garden, prepared, and ate them
- School gardens were built at Atkins Elementary and Donnie Bickham Middle School. Funding for the gardens were provided by a grant from Eat4Health
- The Allendale Kids of Hope received ongoing after-school gardening and nutrition programming. They had an educational table at the Clover 5K and held a “Healthy Kids Day” for younger youth attending the after-school program at the Friendship House. The youth planned and conducted the activities related to healthy summer snacks and fun exercises

### Environment

- Eight youth and one adult leader attended Camp Roughin at Lake Bistineau State Park during Summer 2015. The goal of the camp was for youth to better understand, develop, and manage our states natural resource
- 33 teachers received free Youth Wetlands Week curriculum and supplies to teach lessons that reached 2,698 students last school year

# LSU EXTENSION SERVICE

## NARRATIVE

### Photography

- 19 youth entered thirty-one 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, nine new volunteers were trained to become certified instructors and several of the 110 youth that participated in the Caddo 4-H program participated in the regional shoot

## GOALS FOR 2016

- 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
- 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

# LSU EXTENSION SERVICE

## NARRATIVE

### EXPENDITURE SUMMARY—GENERAL FUND (100-611)

	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>
Salaries & Benefits	\$ 60,000	\$ 63,000	\$ 63,000	\$ 63,000
Materials & Supplies	7,076	8,100	6,389	8,100
Education	-	500	351	500
Repairs & Maintenance	1,379	2,000	1,987	2,000
Capital Outlay	-	500	398	500
<b>Total Expenditures</b>	<b>\$ 68,455</b>	<b>\$ 74,100</b>	<b>\$ 72,125</b>	<b>\$ 74,100</b>

# **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 2015**

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. Additionally, the Family Preservation Court now includes individuals from the domestic violence docket who have been assessed with a substance abuse addiction.
- 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.
- Family Preservation Court program continues to be a true success reuniting parents who have successfully completed the program with their children. The JCCP continues its partnership with the First Judicial District Court to share counseling sessions with that court’s adult drug court program.
- Continued to provide a location and supervision for adult community service workers from Shreveport City Court. This program has helped reduce the cost of litter abatement on the Court’s grounds and the workers have improved the appearance on the adjoining roads and streets. The Court has additionally partnered with the Mayor of Shreveport’s anti-litter campaign to provide juvenile community service workers.

## **GOALS FOR 2016**

- Continue the partnership with Goodwill Industries to assist juveniles in the Juvenile Drug Court to earn their equivalent high school diploma, and provide counseling and coaching for entry into the work force
- 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. Also request funding from the Louisiana Supreme Court for the Juvenile Mental Health Court program that provides mental health treatment, counseling, and assigns two specialty trained probation officers to supervise these youth with mental health problems
- 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



# CADDO PARISH JUVENILE COURT

## NARRATIVE

- To aggressively pursue state and federal grants for families and youth focusing on grants that provide treatment and counseling for the entire family
- To aggressively participate with Caddo Juvenile Services and other non-profit organizations and law enforcement agencies in the newly formed sex-trafficking task force to help young female teenagers who are victims to return to a wholesome lifestyle

### EXPENDITURE SUMMARY—JUVENILE JUSTICE FUND (260-121)

	2014 Actual	2015 Budget	2015 Estimate	2016 Budget
Salaries & Benefits	\$ 723,430	\$ 789,469	\$ 741,450	\$ 765,345
Materials & Supplies	34,432	41,000	46,052	41,000
Education, Training, & Travel	4,621	7,500	6,032	7,500
Utilities	-	-	-	-
Contract Services	48,997	95,000	58,933	95,000
Internal Charges	14,445	14,914	14,914	14,914
Other Charges	2,387	2,000	1,252	2,000
Reimbursements	(250,000)	(300,000)	(300,000)	(300,000)
<b>Total Expenditures</b>	<b>\$ 578,312</b>	<b>\$ 649,883</b>	<b>\$ 568,633</b>	<b>\$ 625,759</b>

# 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 \$325 million in funding with only 13 percent coming from Caddo Parish tax dollars – a 7:1 return on local public investment.

The BRF is managed by a volunteer board of directors and employs 59 personnel. It holds \$93 million worth of land, buildings and equipment at original cost and valued over \$150 million and manages 12 facilities in Shreveport with over 344,000 square footage and 97 percent occupied. The Foundation estimates that expenses funded by the tax millage will represent 16 percent of the total operating expense in 2015.

### Mission

The Foundation's mission is to pioneer a knowledge-based regional economy. In fulfilling this mission, the Foundation:

- Operates the Virginia K. Shehee Biomedical Research Institute, a 160,000 square foot, \$37 million research facility with 56 laboratories where 200 investigators and technicians from LSU Health Shreveport (LSUHS) conduct basic research and provided nearly \$20 million since 1994 to support LSUHS scientists, programs and facilities
- Advances the InterTech Science Park in Shreveport, an 800-acre urban brownfield, smart growth initiative located in the aging industrial core of Shreveport. The resident companies represent pharmaceutical, digital and entertainment media, drug discovery, venture capital support, and environmental industries
- Champions STEM education and technology-based workforce development through ten (10) programs serving 4,000 students in Caddo, Bossier and DeSoto parishes each year
- Manages, since October 1, 2013, the former LSU Health Shreveport and E.A. Conway (Monroe, LA) public hospitals under the nonprofit BRF umbrella as University Health System, thereby retaining \$834 million in regional economic impact and 3,200 jobs. Distinguished programs include: the region's only Level I Trauma Center for Adults, Children and Burn Patients, Centers of Excellence including Feist-Weiller Cancer Center and the Center for Arthritis and Rheumatology, and one of only six hospitals in the nation affiliated with St. Jude Children's Research Hospital
- Established the Center for Molecular Imaging and Therapy (CMIT) in 2013. CMIT provides PET/CT imaging capabilities to diagnose and treat disease, produce and distribute

# BIOMEDICAL RESEARCH FOUNDATION OF NORTHWEST LOUISIANA

## NARRATIVE

radiopharmaceuticals to the region, conduct clinical trials, and offer research opportunities and expertise for area researchers and institutions

- Established the Digital Media Institute at InterTech (DMII) in 2014. 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 demand regionally and nationally for talent and expertise
- Launched the Entrepreneurial Acceleration Program (EAP) in 2014. EAP is a suite of services and initiatives to grow the regional innovation ecosystem, including mentoring, business planning, due diligence and entrepreneur development programs
- Created the BRF Office for Research Development and Administration (ORDA) in 2015. ORDA pursues strategic initiatives and provides support to conduct clinical trials and translational research towards new treatments and diagnostics, improvement of patient care and economic development of North Louisiana
- Established the New Louisiana Angel Fund 1(NLAF 1) in 2014. NLAF 1 provides access to investors for high-growth start-ups and young companies

## MAJOR ACCOMPLISHMENTS IN 2015

### Caddo Parish Property – Tax Millage

Caddo Parish voters approved an economic development millage to be advanced by the BRF through 2032. These dollars will be continue to diversify our economy, increase our tax base, and provide good paying jobs for the future. Since 1993, the BRF has leveraged nearly \$43 million provided by the property tax millage with over \$325 million in state/federal grants and revenue from BRF business units.

### Center for Molecular Imaging and Therapy

- Formerly the PET Imaging Center and Southern Isotopes, the Center for Molecular Imaging and Therapy (CMIT) consists of a molecular imaging research program with two divisions:
  - The *Radiopharmaceutical Division* has been restructured and reestablished to allow access to an expanded list of novel and exotic radiopharmaceuticals for clinicians and researchers
  - The *Imaging Sciences Division* focuses on providing PET/CT scans to area patients and also participates in cutting-edge clinical trials

# **BIOMEDICAL RESEARCH FOUNDATION OF NORTHWEST LOUISIANA**

## **NARRATIVE**

- CMIT is the only regional molecular imaging center that has capabilities to provide both services and manufactures and distributes radiopharmaceuticals from both Shreveport and Baton Rouge
- The Radiopharmaceutical Division established FDA (Food & Drug Administration) approved commercial manufacturing and distribution facilities at Shreveport and Baton Rouge for F-18 FDG, F-18 NaF, and N-13 Ammonia radiopharmaceuticals
- Provided over 1,700 clinical scans to patients in the community to assist physicians in diagnosing, staging, and treating disease
- Provided over 100 PET/CT bone scans
- The Radiopharmaceutical Division dispensed over 7,100 doses of radiopharmaceuticals for use at CMIT and other PET scanning centers in the region
- CMIT increased its radiopharmaceutical sales and distribution to customers within and outside of Louisiana with additional four new radiopharmaceuticals
- Increased research program with three new therapy trials, four ongoing clinical trials, and four new research projects, including a new brain imaging trial in collaboration with an LSU Health Shreveport researcher
- Over the past year, CMIT has had three new hires, bringing the total number of employees to 26, with salaries between \$25,000 and \$125,000. When fully staffed, CMIT projects 50 employees
- The BRF received State legislative and Bond Commission approval of a capital outlay request of \$4.8 million for a new cyclotron to produce radioisotopes for CMIT research and clinical imaging

### **University Health System**

- University Health has made major improvements in the short time it has been operating under the Biomedical Research Foundation's management, increasing patient satisfaction, decreasing costs to taxpayers, and improving working conditions for staff.
- The BRF has spent millions of dollars to upgrade the Shreveport and Monroe hospitals, and as a result, the hospital system and its 3,350 employees have become a strong community partner
- Cost efficiencies have saved state taxpayers \$49 million as reported by the Department of Health and Hospitals

# BIOMEDICAL RESEARCH FOUNDATION OF NORTHWEST LOUISIANA

## NARRATIVE

- LSU School of Medicine Shreveport enrollment is at record levels
- Supported the academic and teaching mission of LSU School of Medicine Shreveport with payments over \$160 million
- Surgeries have increased by 17 percent; deliveries are up by 8 percent; and clinic visits area up by 5 percent per day
- *University Health Shreveport – Shreveport, Louisiana:*
  - Regained Level 1 Trauma Center accredited in October, 2014
  - Attained 3 Stroke Unit accreditation in March, 2015
  - Expanded the 340b pharmacy discount program for outpatients
  - Expanded the Bone Marrow Transplant program
  - Expanding the Provenance Clinic in South Shreveport
  - In collaboration with LSU Health, recruited an epilepsy neurosurgeon, gastroenterology personnel, and other specialized health care professionals
- *University Health Conway – Monroe, Louisiana:*
  - Opened “fast track” in the emergency department
  - Developed a Trauma Skills lab and training for rural hospitals
  - Opened a \$1.3M state-of-the-art cardiac catheterization lab in 2015, operating pioneer medical technology with Optima CL323i, an all-digital cardiovascular and interventional imaging system that allows advanced treatment of coronary and vascular conditions
  - Executed infrastructure and facility updates to increase comfort throughout the University Health patient experience in the main lobby, waiting rooms, OB/GYN floor, Pediatrics floor, staff areas, and hospital grounds
  - Recruited a vascular surgeon, an orthopedic surgeon, a cardiologist, and a pediatrician
  - Contracted with a national emergence department management company to provide 100% board-certified physicians in the emergency department

# BIOMEDICAL RESEARCH FOUNDATION OF NORTHWEST LOUISIANA

## NARRATIVE

### **InterTech Science Park**

- The BRF continues to maintain and promote the InterTech Science Park in Shreveport, an 800-acre urban Brownfields, smart growth initiative located in the Kings Highway/Mansfield Road area. The resident companies represent pharmaceutical, digital and entertainment media, drug discovery, venture capital support, and environmental industries
- Provided support services for 27 InterTech Science Park tenants, who employ 424 individuals with a total annual payroll of over \$23 million as of 12/31/2014. The average salary for these employees is over \$55,000, compared to the average per capita income of \$23,995 for Shreveport. In addition, InterTech Science Park has four Associate Tenants which are very early start-up companies that receive technical assistance while seeking funding
- Moved BRF offices in February 2015 from the Virginia K. Shehee Biomedical Research Institute to the BRF's InterTech 1 facility on the southeast corner of Kings Highway and Mansfield Road in Shreveport
- Managed twelve facilities with 357,741 square feet, 97 percent occupied, and 90.8 percent of space specialized for research or technology purposes
- Completed renovations to three lab suites and offices to accommodate the growth of Blue Arx and VCExperts
- Welcomed two new start-ups in 2015: Innolyzer Labs and Southern Biomedical Products
- Worked with the City of Shreveport and the Louisiana Department of Environment Quality on remediation of three properties to prepare for redevelopment as part of the Brownfields Environmental Remediation of the InterTech area

### **Entrepreneurial Acceleration Program (EAP)**

- EAP is a long term plan to stimulate the creation of entrepreneurial wealth through a system that analyzes the viability of ideas and products, matches them with informed investors and nurtures them through the critical steps toward market
- Received \$500,000 from the Caddo Parish Commission and \$250,000 from the City of Shreveport for the second year to support EAP operations
- Secured a \$40,000 grant from the Community Foundation of North Louisiana to partner with Stephen F. Austin State University and its Giant Salvinia eradication research project, which has commercialization potential

# BIOMEDICAL RESEARCH FOUNDATION OF NORTHWEST LOUISIANA

## NARRATIVE

- Received applications from 172 start-up companies or concepts and successfully met with all to discuss their needs, business plan, and vision. The requests are evaluated by EAP Staff and Angel investors for viability and market potential. These projects span numerous industries. EAP is currently working with 78 projects
- Hosted IC<sup>2</sup> Institute from University of Texas at Austin, in Shreveport in March to conduct a regional assessment. Four innovation professionals from IC<sup>2</sup> interviewed Shreveport regional leaders from business, academia, nonprofits, and economic development over three days with the purpose of determining the best path toward creating an entrepreneurial ecosystem for the region
- As part of EAP's efforts to grow the region's entrepreneurial ecosystem, EAP hosted a trip to Austin, Texas to visit IC<sup>2</sup> in May. Twenty-five community leaders spent 2 days in panel discussions with experts in building diverse partnerships between industry, government and academia, and creating a friendly business climate conducive to entrepreneurship
- Selected five interns from local higher education institutions for a 10-week learning experience with EAP, start-ups, and investors. These students were from Centenary College of Louisiana, Grambling State University, and the University of Louisiana at Monroe
- Education Programs in 2015 for the Community and Selected Audiences:
  - January - Community Luncheon with Dr. John Sibley Butler: Building Wealth in Shreveport and Caddo Parish
  - June - Workshop 1: Investing in Shreveport's Future –The Innovation Economy
  - July - Workshop 2: Workshop Two: Engaging University Resources and Involvement – Invention, Entrepreneurship and the Innovation Economy
  - August - Workshop 3: Accelerating Innovation Economies through Collaborative Chamber of Industry and City Leadership
  - September - Workshop 4: Open Innovation and Industry Involvement in an Innovation Economy

### **Digital Media Institute at InterTech (DMII)**

- Enrolled first 10 students in the night session in October 2014. These students were drawn from a diverse local population and include working professionals as well as recent high school graduates. Most students received subsidy from the \$450,000 Caddo Parish Grant that required student residence in the parish. The first student group is also part of the DMII's process to achieve national accreditation and eligibility for federal student aid

# **BIOMEDICAL RESEARCH FOUNDATION OF NORTHWEST LOUISIANA**

## **NARRATIVE**

- Initiated a day section with 5 students in January 2015 and 3 more students in August. DMII is operating day and night classes concurrently
- Worked with both internal resources and partners to revamp its website and upgrade the marketing approach with a heavy focus on online marketing
- Hosted the Animation and Visual Effects Academy (AVEA) in June 2015. This is the 7th year for summer camp for students entering 9th-12th grade and is sponsored by LAPREP and LSU-Shreveport. DMII hosted 18 diverse high school students this summer. The group produced a short visual effects film with animated components that premiered at the Robinson Film Center
- Completed the integration of the 1,600 square foot digital media stage at InterTech 1 for both educational enhancement as well as commercial rental operations via CRM studios
- Increased full time staff to include a Graphic Design Specialist and transitioned two part-time educational technology support staff to full-time employees
- Worked collaboratively with the Entrepreneurial Accelerator Program (EAP) helping to enhance the work and funding of several start-ups
- Increased ongoing partnerships with local companies to enhance student job placement as well as paid internships for the graduates who seek them
- Completed a virtual reality Oculus Rift experience in July 2015 for local start-up SkyRunner, which produces flying off road vehicles. The work helped raise DMII's profile and was very successful for SkyRunner
- Participated in several community events reaching thousands of locals including: SB Comic Con, Anima Con, Geek'd Con and the annual Digi-Fest
- Continued to diversify DMII offerings by developing new programs within the one-year intensive model, and through partnerships with regional 2-4 year higher education institutions to enhance digital media education through 100% online course offerings

### **New Louisiana Angel Fund I (NLAF I)**

- NLAF I is North Louisiana's first angel fund consisting of 53 accredited investors who meet monthly to review companies for investment. NLAF I is organized by the Biomedical Research Foundation, which is its Managing Member



# BIOMEDICAL RESEARCH FOUNDATION OF NORTHWEST LOUISIANA

## NARRATIVE

- Raised \$2,675,000 (\$225,000 over goal) from 53 investors for investment in North Louisiana-based high-growth start-up companies. Held seven investor meetings from January to August.
- Invested over \$1 million in seven (7) companies. These companies have leveraged this investment with additional capital investments of over \$10 million from such markets as San Francisco, Austin, Dallas, Houston, New Orleans, and Baton Rouge. The following seven (7) companies funded by NLAF I created 27 jobs with annual payroll of \$1,380,900:
  - *Embera Neurotherapeutics* is developing a new drug combination that targets the stress response system and specific brain functions that drive cravings and cause relapses for people with addictions
  - *Mainspree* is developing an easy-to-use tool to connect small business owners with the right online consumers
  - *Swaybox Studios, LLC* has developed groundbreaking puppet technology for film and TV, which will be showcased in a feature-length project
  - *Innolyzer* is developing products that can measure the harmful, toxic gas hydrogen sulfide in any liquid
  - *Lagniappe Labs* has developed technology that takes the guesswork out of analyzing the value of privately held companies
  - *SCADA Access* simplifies and accelerates customer's ability to deploy secure Virtual Private Networks (VPNs) for Machine to Machine (M2M) communications on the Verizon Wireless Network
  - *Highly Favored Creations, LLC*, developed a pet health product that could help increase the pet's lifespan. This product is the patented Pet Anti-Breeding System (PABS™), essentially a chastity belt for female dogs

### **Office for Research Development and Administration (ORDA)**

- ORDA, created in 2015, leverages the development of new research initiatives and provides support for the implementation of translational and clinical research with University Health, LSU Health Shreveport, and other research institutions.
- ORDA established best business practices, launched the development of clinical research infrastructure for University Health System, and facilitated research collaborations with LSU Health Shreveport and other academic institutions

# BIOMEDICAL RESEARCH FOUNDATION OF NORTHWEST LOUISIANA

## NARRATIVE

- Streamlined processes for the review, approval and execution of clinical research at University Health. Oversaw the development of standard operating procedures for the CMIT
- Initiated research projects and internships between Louisiana Tech University's departments of Biomedical Engineering and Industrial Engineering, and University Health Shreveport and University Health Conway
- Developed new and promoted existing relations with medical industry, physician investigators and research scientists.
- To increase awareness of clinical research in North Louisiana, ORDA completed market research of the biosciences and the impact of clinical and translational research on patient care in region. Provided input for presentations to the Shreveport community on the importance of clinical research
- Awarded two grants to LSU Health faculty through the New Idea Award, with funding provided by the Grand Chapter Order of the Eastern Star of Louisiana, to Brent Reed, Ph.D., Department of Biochemistry, \$10,000 for prostate cancer research; and Shile Huang, Ph.D., Biochemistry and Molecular Biology, \$10,000 for breast cancer research
- Awarded a grant of \$33,400 for clinical research in anesthesia with Charles Fox, M.D., LSU Health Shreveport Department of Anesthesiology, as principal investigator, in collaboration with University Health and Louisiana Tech University.

### **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 \$2.5 million to benefit students in Caddo Parish Schools, with eight programs serving nearly 4,000 students per year
- In 2014-2015, the Biomedical Research Foundation, through its donors and grants, provided funds for the following:
  - The *SMART (Science and Medicine Academic Research Training) program*, a year-long internship where 10 students work with a faculty mentor performing research at LSU Health Shreveport. Since, 1997, 189 high school seniors have participated in the program

# BIOMEDICAL RESEARCH FOUNDATION OF NORTHWEST LOUISIANA

## NARRATIVE

- The *College Navigator Program for Biotechnology Magnet Academy* students at Southwood High School. The Navigator assists students and their parents in learning about higher education opportunities, scholarships, financial aid, and how to apply colleges
- The *Biotechnology Magnet Academy BioStart program* for seniors to conduct research at LSU Health Shreveport
- The *FIRST Robotics Program* at Southwood High School

## GOALS FOR 2016

### 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
- Continue to expand use of the PET Imaging Center for both clinical and medical research applications
- Assist area research institutions and clinical centers in advancing drug development activities using Molecular imaging technology, thereby increasing their research portfolio through collaborations
- Expand PET radiopharmaceutical manufacturing program in Baton Rouge and develop state-wide and multi-state research collaborations

### 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

# **BIOMEDICAL RESEARCH FOUNDATION OF NORTHWEST LOUISIANA**

## **NARRATIVE**

- 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

### **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

### **Entrepreneurial Acceleration Program (EAP)**

- Continue to build team that can provide services to create operational tools
- Continue to work with regional higher education institutions to increase technology transfer and large scale multi-institutional research
- Seek opportunities to leverage investment by the Caddo Parish Commission and the City of Shreveport

### **Digital Media Institute at InterTech (DMII)**

- Become a candidate school with the Council on Occupational Education, a national accreditation body in Q4 2015. This is the next step toward achieving eligibility as a Federal Title IV AID program. When DMII is accredited and approved for Title IV by the US Department of Education, DMII students will be eligible to apply for federal financial aid. The Council on Occupational Education will hold DMII accountable to a 70 percent job placement rate to maintain accreditation
- Developing commercial partnerships with a FlexLab that will allow direct job creation at DMII
- Develop major partnerships with 2 and 4-year higher education institutions area-wide through 100 percent online courses
- Diversify DMII offerings with a new technology-based program

**BIOMEDICAL RESEARCH FOUNDATION  
OF NORTHWEST LOUISIANA**

**NARRATIVE**

**New Louisiana Angel Fund I (NLAF I)**

- Continue to fund exceptional and innovative start-up companies with high-growth potential

**Office for Research Development and Administration (ORDA)**

- Expand clinical research capabilities and opportunities for BRF’s business units
- Recruit and train employees and interns on conducting clinical research; create new job opportunities in this field for North Louisiana
- Initiate partnerships with community physicians, start-up companies and the biomedical industry
- Establish strategic partnerships with regional and national academic institutions
- Establish a seed fund to support proof-of-concept projects to gather information needed to acquire major grant funding
- Increase partnership opportunities with LSUHS faculty and administration to advance innovative research and clinical technology

**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)**

	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>2015 Estimate</b>	<b>2016 Budget</b>
Salaries & Benefits	\$ 84,101	\$ 87,130	\$ 85,470	\$ 86,890
Contract Services	2,615,673	3,114,317	3,114,259	3,202,856
Statutory Charges	368	88,950	88,615	750
Internal Charges	13,692	13,584	13,584	13,772
Other Expenses	5,833	7,000	5,781	7,000
<b>Total Expenditures</b>	<b>\$ 2,719,667</b>	<b>\$ 3,310,981</b>	<b>\$ 3,307,709</b>	<b>\$ 3,311,268</b>



# **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 2016 Budget Governmental Funds

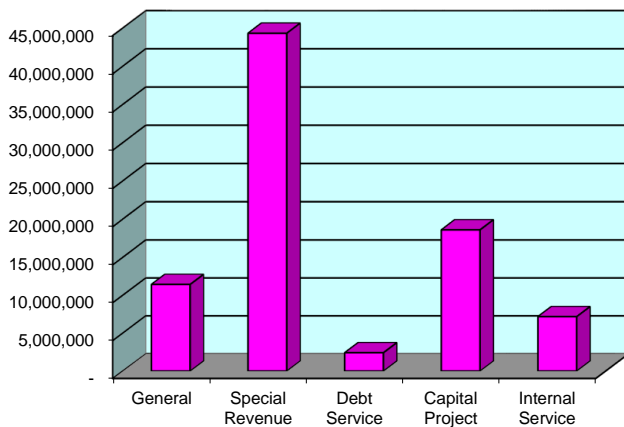
	<u>Fund Type</u>				
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Project</u>	<u>Total</u>
<b><u>Revenues</u></b>					
Ad Valorem Taxes	\$ 6,812,210	35,825,360	2,575,560	-	45,213,130
Sales Taxes	-	10,450,000	-	-	10,450,000
Licenses and Permits	701,600	365,000	-	-	1,066,600
Intergovernmental	1,562,000	3,637,329	-	-	5,199,329
Gaming	-	1,765,000	-	-	1,765,000
Oil and Gas	-	400,000	-	-	400,000
Charges for Services	221,000	537,300	-	-	758,300
Fines and Forfeitures	-	27,100	-	-	27,100
Rents and Interest Earned	50,000	703,375	1,000	101,320	855,695
Other Revenues	34,000	256,700	-	-	290,700
<b>Total Revenues</b>	<b>9,380,810</b>	<b>53,967,164</b>	<b>2,576,560</b>	<b>101,320</b>	<b>66,025,854</b>
<b><u>Expenditures</u></b>					
Parish Commission	810,153	-	-	-	810,153
District Court	1,870,936	-	-	-	1,870,936
District Attorney	4,781,838	-	-	109,000	4,890,838
Coroner	232,100	-	-	-	232,100
Administration and Legal	748,826	-	-	-	748,826
Human Resources	162,945	-	-	-	162,945
Finance	474,835	-	-	-	474,835
Information Systems	184,391	-	-	98,000	282,391
Registrar of Voters/Elections	957,186	-	-	-	957,186
LSU Extension Service	74,100	-	-	30,000	104,100
Public Works	-	8,262,524	-	13,088,000	21,350,524
Public Building Maintenance	243,427	4,754,731	-	1,033,000	6,031,158
Caddo Correctional Center	-	8,886,125	-	485,000	9,371,125
Parks and Recreation	-	1,333,693	-	180,000	1,513,693
Solid Waste Disposal	-	3,138,943	-	2,023,000	5,161,943
Juvenile Court	-	625,759	-	125,000	750,759
Juvenile Probation Operations	-	3,377,726	-	106,000	3,483,726
Juvenile Detention	-	2,969,617	-	-	2,969,617
Parish Health Unit	-	917,781	-	285,000	1,202,781
Animal Services and Mosquito Control	-	2,673,934	-	162,000	2,835,934
Economic Development	-	4,753,303	-	-	4,753,303
Debt Service	160,125	200,450	2,420,809	-	2,781,384
All Other	743,228	2,436,596	-	889,103	4,068,927
<b>Total Expenditures</b>	<b>11,444,090</b>	<b>44,331,182</b>	<b>2,420,809</b>	<b>18,613,103</b>	<b>76,809,184</b>
Excess (Deficiency) of Revenues Over Expenditures	(2,063,280)	9,635,983	155,751	(18,511,783)	(10,783,330)
Other Financing Sources (Uses)					
Operating and Capital Transfers In	2,000,000	4,700,000	-	17,751,000	24,451,000
Operating and Capital Transfers Out	(1,610,000)	(23,591,000)	-	(300,000)	(25,501,000)
<b>Total Other Financing Sources (Uses)</b>	<b>390,000</b>	<b>(18,891,000)</b>	<b>-</b>	<b>17,451,000</b>	<b>(1,050,000)</b>
Net Change in Fund Balances	(1,673,280)	(9,255,018)	155,751	(1,060,783)	(11,833,330)
Fund Balance at Beginning of Year	17,075,782	121,289,370	3,053,244	6,384,253	147,802,650
Fund Balance at End of Year	\$ 15,402,502	112,034,353	3,208,995	5,323,470	135,969,321

# PARISH OF CADDO

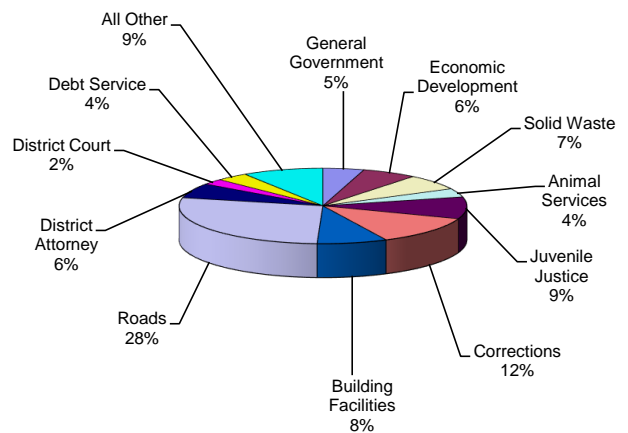
## Summary of 2016 Budget Internal Service Funds

<u>Operating Revenues</u>	<u>Group Insurance</u>	<u>General Insurance</u>	<u>Total</u>
Employer Group Insurance Contributions	\$ 3,784,039	-	3,784,039
Employee Group Insurance Contributions	1,261,346	-	1,261,346
Retired Employee Group Insurance Contributions	220,663	-	220,663
Employer Retired Group Insurance Contributions	663,330	-	663,330
Casualty Insurance Premiums	-	839,000	839,000
Workers Compensation Insurance Premiums	-	402,000	402,000
<b>Total Operating Revenues</b>	<b>5,929,378</b>	<b>1,241,000</b>	<b>7,170,378</b>
 <u>Operating Expenses</u>			
Employee Group Insurance Program	5,940,272	-	5,940,272
Casualty Insurance Program	-	866,240	866,240
Workers Compensation Insurance Program	-	384,631	384,631
<b>Total Operating Expenses</b>	<b>5,940,272</b>	<b>1,250,871</b>	<b>7,191,143</b>
<b>Operating Income</b>	<b>(10,894)</b>	<b>(9,871)</b>	<b>(20,765)</b>
 <b>Non-Operating Revenue (Expense)</b>			
Interest Earned	15,000	15,000	30,000
Interest Expense	-	-	-
<b>Total Non-Operating Income (Expense)</b>	<b>15,000</b>	<b>15,000</b>	<b>30,000</b>
<b>Change in Net Assets</b>	<b>4,106</b>	<b>5,129</b>	<b>9,235</b>
<b>Net Assets at Beginning of Year</b>	<b>2,730,539</b>	<b>2,872,334</b>	<b>5,602,873</b>
<b>Net Assets at End of Year</b>	<b>\$ 2,734,645</b>	<b>2,877,463</b>	<b>5,612,108</b>

**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 1<sup>st</sup> and the budget to be finally adopted by December 27<sup>th</sup>.

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.

### **Lapse of Appropriations**

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

### **Budgetary Basis**

Budgets for all governmental funds are prepared on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when measurable and

## BUDGET PREPARATION AND REVIEW PROCESS

available, and expenditures are recognized when the related fund liability is incurred.

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

All budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

### Budget Calendar

The following timetable was utilized for development of this budget:

Departments and agencies completed comprehensive review of year-to-date status of 2016 budget	August 17, 2015
Budget Team convened to begin initial discussion of overall goals and priorities	August 28, 2015
Budget Team sets capital outlay priorities	August 28, 2015
Budget Team received and reviewed first draft of funding proposals	September 01, 2015
Submission deadline for final departmental and agency funding requests	September 08, 2015
Budget Team made final determination of proposed operating and capital budgets	September 24, 2015
Budget presented to Parish Commission at special meeting	October 29, 2015
Parish Commission holds Public Hearing on proposed budget	November 19, 2015
Parish Commission adopts final budget at special meeting	December 01, 2015

### 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:

## **BUDGET PREPARATION AND REVIEW PROCESS**

### *General Fund*

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

### *Special Revenue Funds*

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

Special Revenue Funds contained in the budget are:

- Public Works Fund
- Building Maintenance Fund
- Detention Facilities Fund
- Parks and Recreation Fund
- Solid Waste Disposal Fund
- Juvenile Justice Fund
- Health Tax Fund
- Biomedical Fund
- Riverboat Fund
- Criminal Justice Fund
- Oil and Gas Fund
- Economic Development Fund
- Law Officers Witness Fund
- Reserve Trust Fund

### *Debt Service Fund*

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

### *Capital Projects Funds*

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

Capital Project Funds contained in the budget are:

## **BUDGET PREPARATION AND REVIEW PROCESS**

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

### *Internal Service Funds*

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

The Internal Service Funds contained in this budget are:

- 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.

## FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

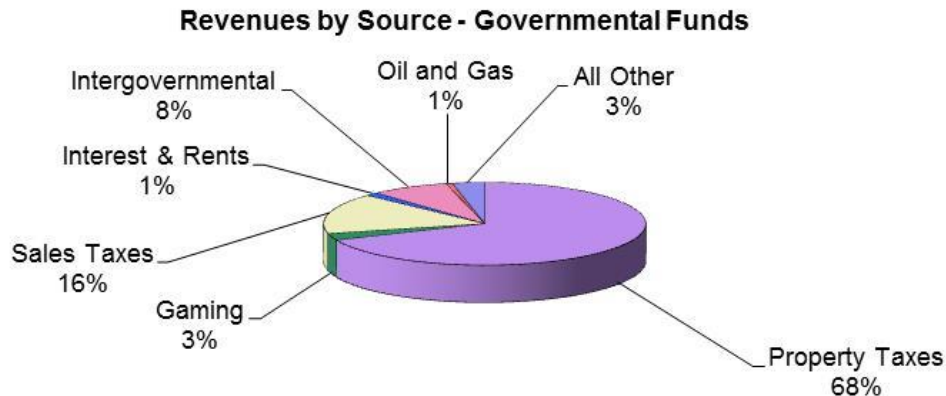
The development of this budget is governed by various legal requirements contained in the Louisiana Local Government Budget Act and the Home Rule Charter for Caddo Parish. In addition, parish management sets generalized budgetary policies and goals. Budgetary development practices recognize that a budget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

### **Balanced Budget:**

Louisiana law requires the Parish to adopt a balanced budget for the General Fund, 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-16. All these levies are legally dedicated for a

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

specific purpose as decided by the voters of Caddo Parish. This means that, by law, the Parish can only use the revenue derived from the millages for the specified purpose. Taxes are levied in accordance with the following schedule:

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

In 2016, ad valorem taxes are estimated to generate \$45.2 million or 68% 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 2007. This growth is the result of new residential and commercial construction.

It is the Parish's policy to not roll-forward ad valorem taxes. Roll-forward is the process to increase ad valorem revenue as a result of the reassessment of property values. Since the Parish does not roll-forward, increases in ad valorem taxes are the result of new properties being added to the tax rolls. Completed commercial and residential construction projects resulted in a 28% increase in property tax assessments since 2007. In accordance with revenue recognition principles, it is the Parish's policy to record ad valorem revenue as current revenue to the extent collected within 60 days after year-end.

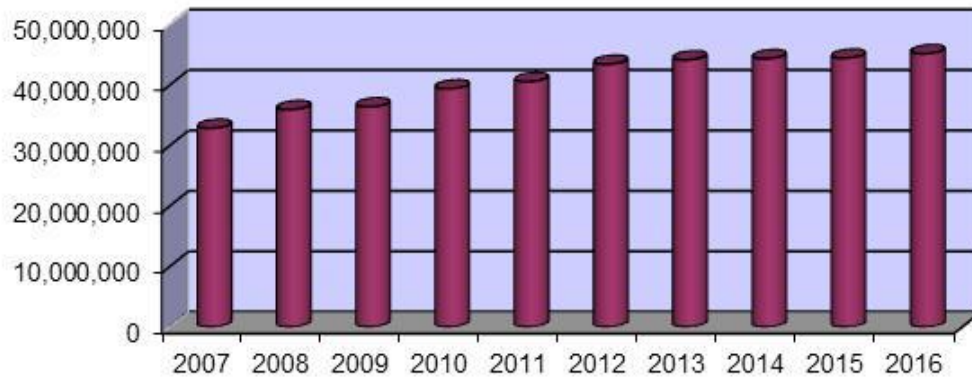
The tax roll for the current year is not available by the budget submission date, therefore; the Parish's policy is to require that a revenue estimate be prepared for the current year as well as the subsequent year. A projection for the 2015 taxable valuation was obtained from the Parish Assessor and was considered reliable based upon his extensive knowledge of year-to-date changes in assessment values. This estimate was utilized to project 2016 tax revenues. The taxable valuation for 2016 was projected to increase by approximately 1.7% from the assessor's estimate for 2015 which increased 1.63% from the 2014 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 2016, the estimate for these items was 3% and the budgeted tax revenues were thus adjusted.



## FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

### Ad Valorem Taxes - 10 Year History



### Sales Taxes

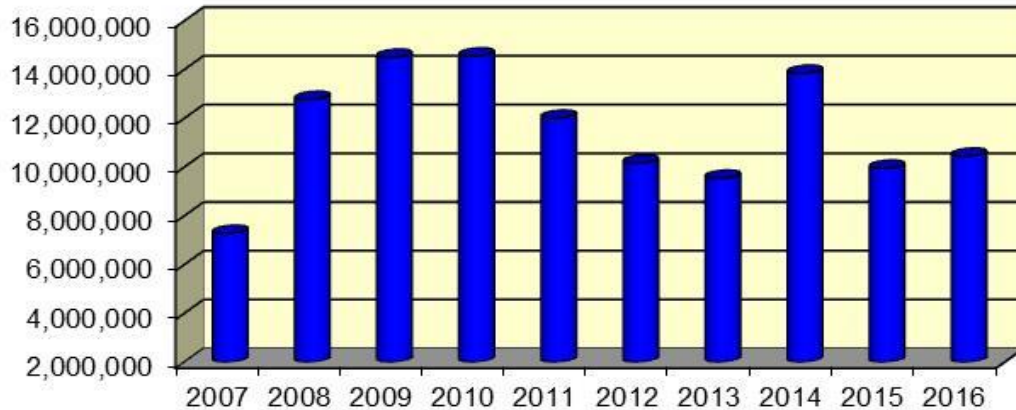
It is the Parish's policy to calculate conservative estimates for sales tax revenue given the volatile nature of this economically sensitive revenue source. Sales taxes are levied outside of the cities of Shreveport and Vivian. Revenue from this source is extremely difficult to project since these tax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

Sales taxes represent approximately 16% of the Parish's total revenues for 2016. Sales taxes are included in the Solid Waste Disposal Fund and the Public Works Fund. Sales tax revenue has varied widely since 2007 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. In 2007, sales tax revenue experienced a large decline 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 45% increase from 2013 to 2014. The increase was 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 28% over 2014. For 2016, the Parish is projecting a 4.7% increase from the estimated 2015 sales tax collections. This increase will mainly result from the new Walmart in North Caddo Parish. The new Walmart will allow an increase in sales taxes from retail sales since the new Walmart will be located outside of the city limits of Shreveport and Vivian.

**FINANCIAL POLICIES,  
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**Sales Taxes - 10 Year History**



**Intergovernmental Revenues**

Intergovernmental Revenues represent approximately 8% of total revenues for 2016. Intergovernmental Revenues are received primarily from the State of Louisiana and include state revenue sharing, state severance taxes, state transportation funds, state shared royalties and state grants. The majority of the intergovernmental revenues are included in the Special Revenue Funds 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 2016 budget has been prepared anticipating a decrease in some State funds. Accordingly, the 2016 budget reflects a decrease in intergovernmental revenues because of a reduction in grant revenue from the State.

Since the State operates on a July 1 through June 30 fiscal year, revenue estimates for the first half of 2016 are relatively certain. Revenues for the remainder of 2016 are projected at the same level until more information is received from the State.

**Gaming Revenues**

Gaming revenues represent approximately 2.6% of total revenue for 2016. 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

## **FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS**

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 2016 because of the effects of increased competition from other gaming outlets. The Parish's policy is to only use gaming revenues for non-recurring expenses such as capital projects and various appropriations for non-governmental organizations.

### **Oil and Gas**

The 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 Parish established the Oil and Gas Fund to set aside the oil and gas revenue to use for worthy community investment projects and capital purchases. These monies are not used for routine, operational expenditures. The Parish has conservatively estimated \$400,000 for its oil and gas revenue for 2016 because of the uncertainty of this revenue source and the leasing activity has declined substantially. This revenue will primarily result from royalty revenue earned through the production of natural gas from the leased property.

### **One-Time Revenues**

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

### **Operational Expenditures**

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

### **Capital Expenditures:**

The Parish maintains a five-year capital improvement program, updates it annually and

## **FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS**

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. \$.3 million of the bond proceeds will be used for 2016 capital projects. The remainder of the capital expenditures will be funded from fund balance reserves.

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.

### **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 policy to maintain a fund balance of 25% in those funds that rely heavily upon ad valorem tax revenues. A fund balance of 10% is considered adequate for funds with sales taxes or other revenue sources that are collected evenly during the year. Fund balances will be used to fund non-recurring, one-time expenditures. The Parish Commission has established a policy to maintain a fund balance of \$1,000,000 for the General Fund. The 2016 projected fund balance for the General Fund is over \$16 million which far exceeds the level established by Parish policy.

### **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 will keep the level of indebtedness within available resources and debt limitations established by state law. In this regard, the Parish acts very conservatively and has issued very little debt. Prior to the issuance of debt, an extensive evaluation of debt capacity will be conducted based on current financial capacity, projected future capacity, statutory and constitutional limitations, and bond covenants. The balance of the Parish's long-term debt is relatively low in comparison to other entities of its size. The amount of ad valorem taxes that must be levied to service this debt has declined from 6 mills to 1.5 mills. The Parish's 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

## **FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS**

issue debt to finance current operations.

Outstanding debt issues are detailed on page **E-61**. State law allows a maximum debt limit equal to 35% of the total assessed valuation for the Parish. At December 31, 2015, the total bonded debt of \$24,045,000 will represent approximately 4.1% of the debt ceiling of \$580,804,552. 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 2016. 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 Plans:**

#### **PERS**

Substantially all Parish employees are members of the cost-sharing, multiple-employer public employee statewide plan administered by the Parochial Employees' Retirement

## **FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS**

System (PERS) of Louisiana. All classified Parish employees who work at least 28 hours per week and are under 60 years of age are required to become members of the plan on the date of employment. Employee payroll deductions are 9.5% of gross pay, which is matched by the Parish at a rate of 13% (beginning 01/01/16) of gross wages. The employer and employee contribution obligations are established and may be amended by Louisiana State Statute. All deducted and matched funds are remitted to the retirement system. Retirement benefits are administered by the statewide plan and are not guaranteed by the Parish.

### **CPERS**

Thirty-two unclassified employees of the Parish are covered by the Caddo Parish Employees Retirement System (CPERS), a deferred compensation plan administered by a third party administrator. CPERS is a tax qualified plan under Section 401 (a) of the Internal Revenue Code and all contributions by or on behalf of employees are tax deferred until time of withdrawal. The CPERS plan document specifies plan provisions, including the employee and employer contribution rates for those qualified personnel who elect to participate. Each member must select a percentage between 5% and 9.5% to contribute to CPERS with the Parish's contribution allocated on a pro-rata basis up to the amount that would otherwise be contributed for PERS which is a maximum of 13% for 2016.

### **Financial Reporting:**

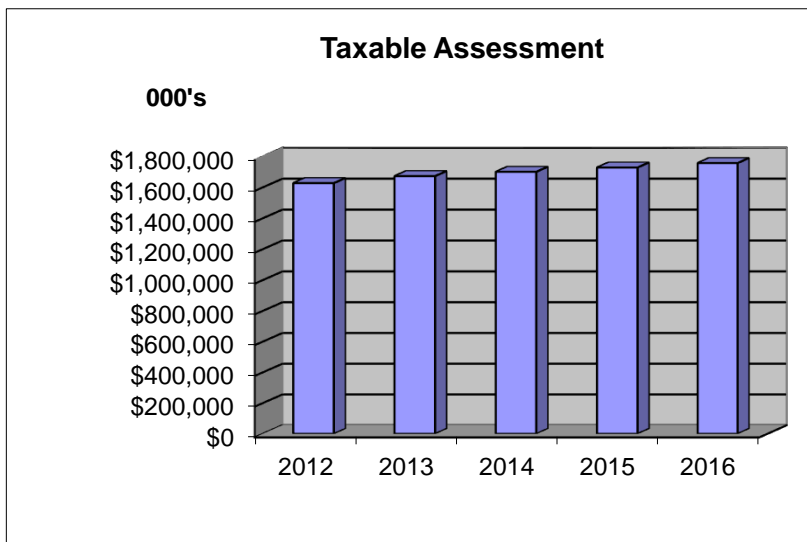
The Home Rule Charter requires the Parish to provide for an annual independent audit of all accounts and financial transactions of the Parish. The Parish produces annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP).

## PARISH OF CADDO

Taxable Assessment  
2012 through 2016

Geographical Component	Actual per Assessment Roll			Projected	
	2012 (1)	2013	2014	2015	2016
Exempt Municipalities:					
Shreveport	1,159,906,350	1,185,394,428	1,197,789,849	1,215,756,697	1,233,993,047
Vivian	9,040,230	10,274,855	10,470,146	10,663,844	10,845,129
Bossier City	6,792,680	6,624,510	6,351,190	6,224,166	6,112,131
	1,175,739,260	1,202,293,793	1,214,611,185	1,232,644,707	1,250,950,307
Remainder of Parish	451,471,360	470,103,780	485,781,246	495,496,871	505,902,305
Total	1,627,210,620	1,672,397,573	1,700,392,431	1,728,141,578	1,756,852,613

Growth Projection		
	2015	2016
Shreveport	1.50%	1.50%
Vivian	1.85%	1.70%
Bossier City	-2.00%	-1.80%
Remainder of Parish	2.00%	2.10%
Total Assessment	1.63%	1.70%



(1) As adjusted by reappraisal/reassessment

**PARISH OF CADDO**

Schedule of Millage Rates  
2012 - 2016

Millage Purpose	Authorized Through	Millage Rate				
		Levied				Proposed 2016
		2012 (1)	2013	2014	2015	
General Fund:						
Exempt Municipalities	Continuous	3.07	3.07	3.07	3.07	3.07
Remainder of Parish	Continuous	6.15	6.15	6.15	6.15	6.15
Public Works:						
Road and Bridge	2023	2.46	2.72	2.95	2.95	2.72
Solid Waste Disposal	2023	0.00	0.00	0.00	0.00	0.00
Drainage	2023	0.99	0.99	0.99	0.99	0.99
		3.45	3.71	3.94	3.94	3.71
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	5.04	5.04	5.04	5.04	5.04
Juvenile Court	2021	1.89	1.89	1.89	1.89	1.89
Public Health:						
	2023	1.07	1.07	1.07	1.07	1.07
	2021	0.84	0.84	0.84	0.84	0.84
		1.91	1.91	1.91	1.91	1.91
Biomedical Center	2032	1.671	1.671	1.671	1.671	1.671
Criminal Justice System:						
	2023	3.490	3.230	3.000	3.000	3.230
	2032	0.069	0.069	0.069	0.069	0.069
		3.559	3.299	3.069	3.069	3.299
Debt Service	Bond Term	1.75	1.75	1.75	1.50	1.50
<b>Total - Exempt Municipalities</b>		<b>25.75</b>	<b>25.75</b>	<b>25.75</b>	<b>25.50</b>	<b>25.50</b>
<b>Total Remainder of Parish</b>		<b>28.83</b>	<b>28.83</b>	<b>28.83</b>	<b>28.58</b>	<b>28.58</b>

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



**PARISH OF CADDO**

**2015 Ad Valorem Revenue Projection**

Millage	Gross Revenue	Estimated Uncollectible Taxes 3.00%	Payments In Lieu of Taxes	Estimated Prior Year Taxes	Net Revenue	Retirement Contrib from Taxes 2.96%
<b>General Fund:</b>						
Exempt Municipalities	\$3,784,220	(113,530)	42,500	17,690	3,730,880	112,010
Remainder of Parish	3,047,310	(91,420)	0	8,580	2,964,470	90,200
	<b>6,831,530</b>	<b>(204,950)</b>	<b>42,500</b>	<b>26,270</b>	<b>6,695,350</b>	<b>202,210</b>
<b>Public Works:</b>						
Road and Bridge	5,098,020	(152,940)	0	33,250	4,978,330	150,900
Solid Waste Disposal	0	0	0	1,650	1,650	0
Drainage	1,710,860	(51,330)	0	8,825	1,668,355	50,640
	<b>6,808,880</b>	<b>(204,270)</b>	<b>0</b>	<b>43,725</b>	<b>6,648,335</b>	<b>201,540</b>
<b>Public Facilities:</b>						
Road and Bridge	0	0	0	0	0	0
Solid Waste Disposal	0	0	0	1,898	1,898	0
Drainage	0	0	0	0	0	0
Parks and Recreation	1,399,790	(41,990)	0	6,210	1,364,010	41,430
	<b>1,399,790</b>	<b>(41,990)</b>	<b>0</b>	<b>8,108</b>	<b>1,365,908</b>	<b>41,430</b>
Building Maintenance	4,493,170	(134,800)	0	19,500	4,377,870	132,990
Detention Facilities	8,709,830	(261,290)	0	40,200	8,488,740	257,800
Juvenile Justice	3,266,190	(97,990)	0	13,860	3,182,060	96,680
<b>Public Health:</b>						
Original	1,849,110	(55,470)	0	9,425	1,803,065	54,730
Supplemental	1,451,640	(43,550)	0	5,470	1,413,560	42,970
	<b>3,300,750</b>	<b>(99,020)</b>	<b>0</b>	<b>14,895</b>	<b>3,216,625</b>	<b>97,700</b>
Biomedical Center	2,887,720	(86,630)	0	11,200	2,812,290	85,470
Criminal Justice	5,303,670	(159,110)	0	4,725	5,149,285	156,980
Debt Service	2,592,210	(77,770)	0	19,150	2,533,590	76,730
<b>Total</b>	<b>\$45,593,740</b>	<b>(1,367,820)</b>	<b>42,500</b>	<b>201,633</b>	<b>44,470,053</b>	<b>1,349,530</b>

**PARISH OF CADDO**

**2016 Ad Valorem Revenue Projection**

Millage	Gross Revenue	Estimated Uncollectible Taxes 3.00%	Payments In Lieu of Taxes	Estimated Prior Year Taxes	Net Revenue	Retirement Contrib from Taxes 2.96%
General Fund:						
Exempt Municipalities	\$3,840,420	(115,210)	42,500	17,870	3,785,580	113,670
Remainder of Parish	3,111,300	(93,340)	0	8,670	3,026,630	92,090
	6,951,720	(208,550)	42,500	26,540	6,812,210	205,760
Public Works:						
Road and Bridge	4,778,640	(143,360)	0	33,580	4,668,860	141,440
Solid Waste Disposal	0	0	0	1,670	1,670	0
Drainage	1,739,280	(52,180)	0	8,910	1,696,010	51,480
	6,517,920	(195,540)	0	44,160	6,366,540	192,920
Public Facilities:						
Road and Bridge	0	0	0	0	0	0
Solid Waste Disposal	0	0	0	1,700	1,700	0
Drainage	0	0	0	0	0	0
Parks and Recreation	1,423,050	(42,690)	0	6,270	1,386,630	42,120
	1,423,050	(42,690)	0	7,970	1,388,330	42,120
Building Maintenance	4,567,820	(137,030)	0	19,700	4,450,490	135,200
Detention Facilities	8,854,540	(265,640)	0	40,600	8,629,500	262,090
Juvenile Justice	3,320,450	(99,610)	0	14,000	3,234,840	98,280
Public Health:						
Original	1,879,830	(56,390)	0	9,520	1,832,960	55,640
Supplemental	1,475,760	(44,270)	0	5,520	1,437,010	43,680
	3,355,590	(100,660)	0	15,040	3,269,970	99,320
Biomedical Center	2,935,700	(88,070)	0	11,310	2,858,940	86,890
Criminal Justice	5,795,860	(173,880)	0	4,770	5,626,750	171,550
Debt Service	2,635,280	(79,060)	0	19,340	2,575,560	78,000
<b>Total</b>	<b>\$46,357,930</b>	<b>(1,390,730)</b>	<b>42,500</b>	<b>203,430</b>	<b>45,213,130</b>	<b>1,372,130</b>

**PARISH OF CADDO**

**Combined Personnel Roster  
2014 - 2016**

Budget Component	Number of Employees			
	2014 Actual	2015 Budget	2015 Actual	2016 Budget
<b>Parish Commission Operations:</b>				
Public Works:				
Administration	13	14	13	13
North Camp	21	25	19	20
South Camp	26	30	23	24
Solid Waste Disposal	55	59	57	55
	115	128	112	112
Facilities and Maintenance				
Courthouse Maintenance	44	43	45	45
Juvenile Justice Buildings	2	2	2	2
Shreveport Regional Lab	1	1	0	1
Highland Health Unit	5	7	5	5
Vivian Health Unit	1	1	1	1
Caddo Correctional Center	17	16	16	17
	70	70	69	71
Administration:				
Administration and Legal	8	8	8	9
Finance	11	13	11	13
Human Resources	4	4	4	4
Information Services	3	3	3	3
	26	28	26	29
Animal Services and Mosquito Control	38	36	37	38
Parks and Recreation	16	17	16	16
Fleet Services	9	9	10	9
Juvenile Services				
Probation	30	30	32	32
Detention	34	35	38	38
	64	65	70	70
Commission Clerk	2	3	2	3
Total Parish Commission	340	356	342	348
<b>Parish Funded Agency Operations:</b>				
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
<b>Total Parish Budget</b>	<b>420</b>	<b>436</b>	<b>422</b>	<b>428</b>

# PARISH OF CADDO

## Total Salaries and Related Benefits By Fund and Function

	<b>2015</b>	<b>2016</b>
	<b><u>Budget</u></b>	<b><u>Budget</u></b>
General:		
Parish Commission	\$ 566,031	\$ 613,437
District Court	1,668,634	1,663,667
Ward Courts (Constables & JPs)	57,650	58,139
Administration and Legal	946,803	1,047,889
Human Resources	265,983	273,647
Finance	917,138	934,153
Information Services	245,553	245,228
Registrar of Voters	561,085	561,984
David Raines Community Center	5,770	5,770
LSU Extension Service	63,000	63,000
Other	205,350	205,760
Public Works:		
Administration	1,247,468	1,219,024
Fleet Services	500,716	529,990
North Camp	1,358,107	1,294,323
South Camp	1,599,895	1,429,026
Commercial Vehicle Enforcement Unit	117,532	120,095
Building Maintenance:		
Courthouse	2,224,814	2,223,505
Detention Facilities:		
Caddo Correctional Center	1,174,050	1,197,459
Parks and Recreation	928,276	938,983
Solid Waste Disposal:		
Compactor System Operations	1,162,535	1,222,933
Code Enforcement	36,683	37,722
Juvenile Justice:		
Court	789,469	765,345
Probation	2,235,984	2,223,747
Detention	2,170,476	2,238,460
Building Maintenance	115,860	118,380
Riverboat	83,000	123,797
Health Tax:		
Shreveport Regional Lab	56,930	49,776
Highland Health Unit	344,191	360,865
Vivian Health Unit	37,401	36,753
Animal Services	1,446,846	1,533,043
Mosquito Control	299,479	307,158
Biomedical	87,130	86,890
Criminal Justice	160,030	171,550
	<b><u>\$ 23,679,869</u></b>	<b><u>\$ 23,901,498</u></b>

# 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](http://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 – 428

### 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
Caddo Correctional Center	311,000
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, 2014)

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
<b>Total</b>		<b>35,976</b>

#### Top Ten Taxpayers in Caddo Parish (as of December 31, 2014)

Rank	Name	Type of Business	Assessed Value
1	Swepeco/Aep	Utility	\$81,316,000
2	Chesapeake Operating	Natural Gas Exploration	\$29,823,070
3	Calumet	Refinery	\$18,948,130
4	Bell South	Utility	\$17,392,450
5	Gulf Crossing Pipeline	Natural Gas Exploration	\$12,239,230
6	Enable Energy Gas Transmission	Natural Gas Exploration	\$12,030,270
7	BHP Billiton Petro Co	Natural Gas Exploration	\$11,714,350
8	Wal-Mart	Retail	\$11,490,410
9	Capital One	Banking	\$10,617,580
10	Centerpoint Energy	Utility	\$10,288,830

#### 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
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	\$12,629,651	\$49,550	5.60%
2014	252,405	(1)	(1)	6.80%

**Note:** (1) 2014 Data not available.

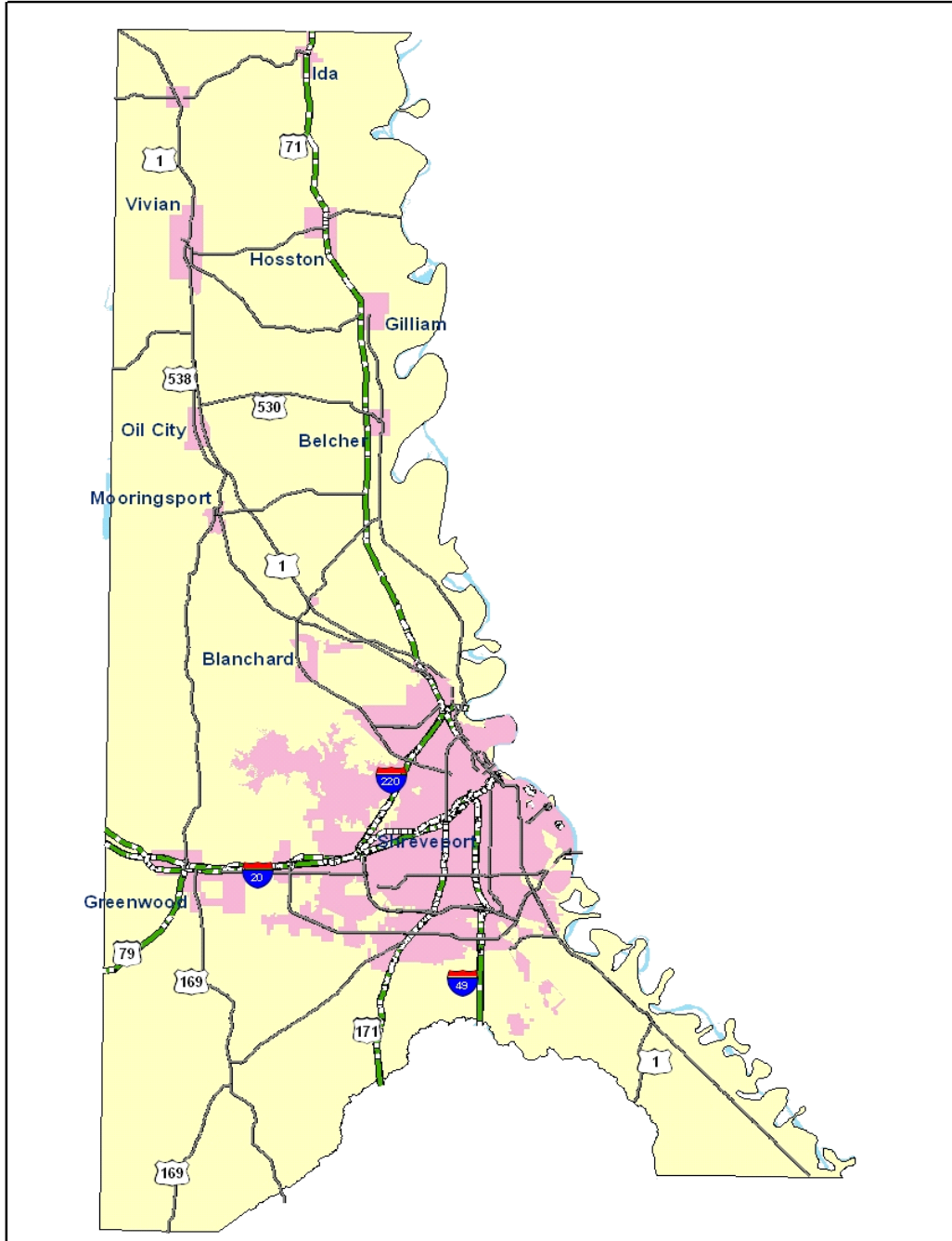
### Additional Demographic Data

Year	Median Age	School Enrollment
2005	34.3	43,524
2006	34.4	44,127
2007	34.4	45,139
2008	35.6	43,419
2009	36.0	42,977
2010	36.8	42,000
2011	36.4	41,000
2012	36.4	40,442
2013	34.7	41,728
2014	34.7	40,769



# 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.

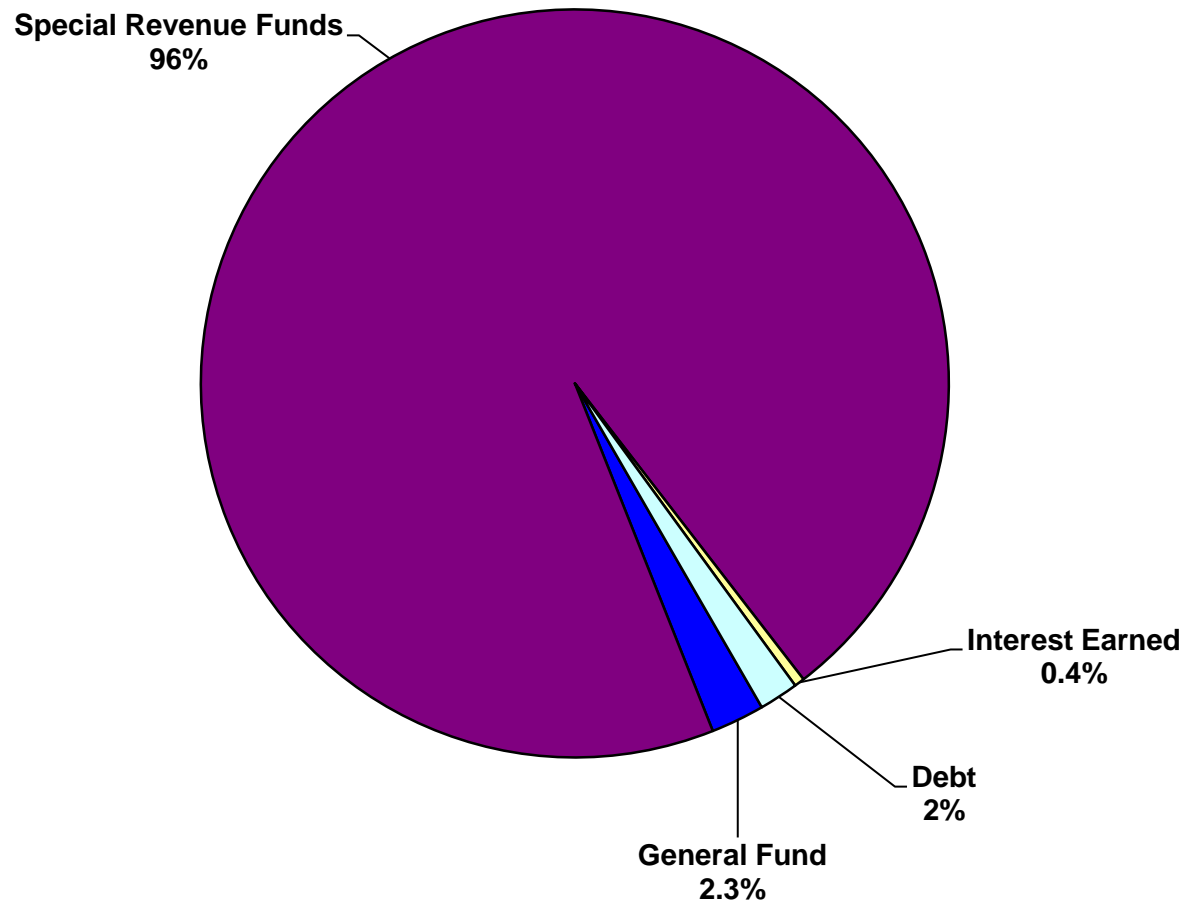
The capital portion of the budget is distinct from the operating budget for several reasons. First, capital outlay reflects non-recurring capital improvements rather than ongoing expenses. Where possible, capital projects are funded from non-recurring funding sources such as debt proceeds and grants.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

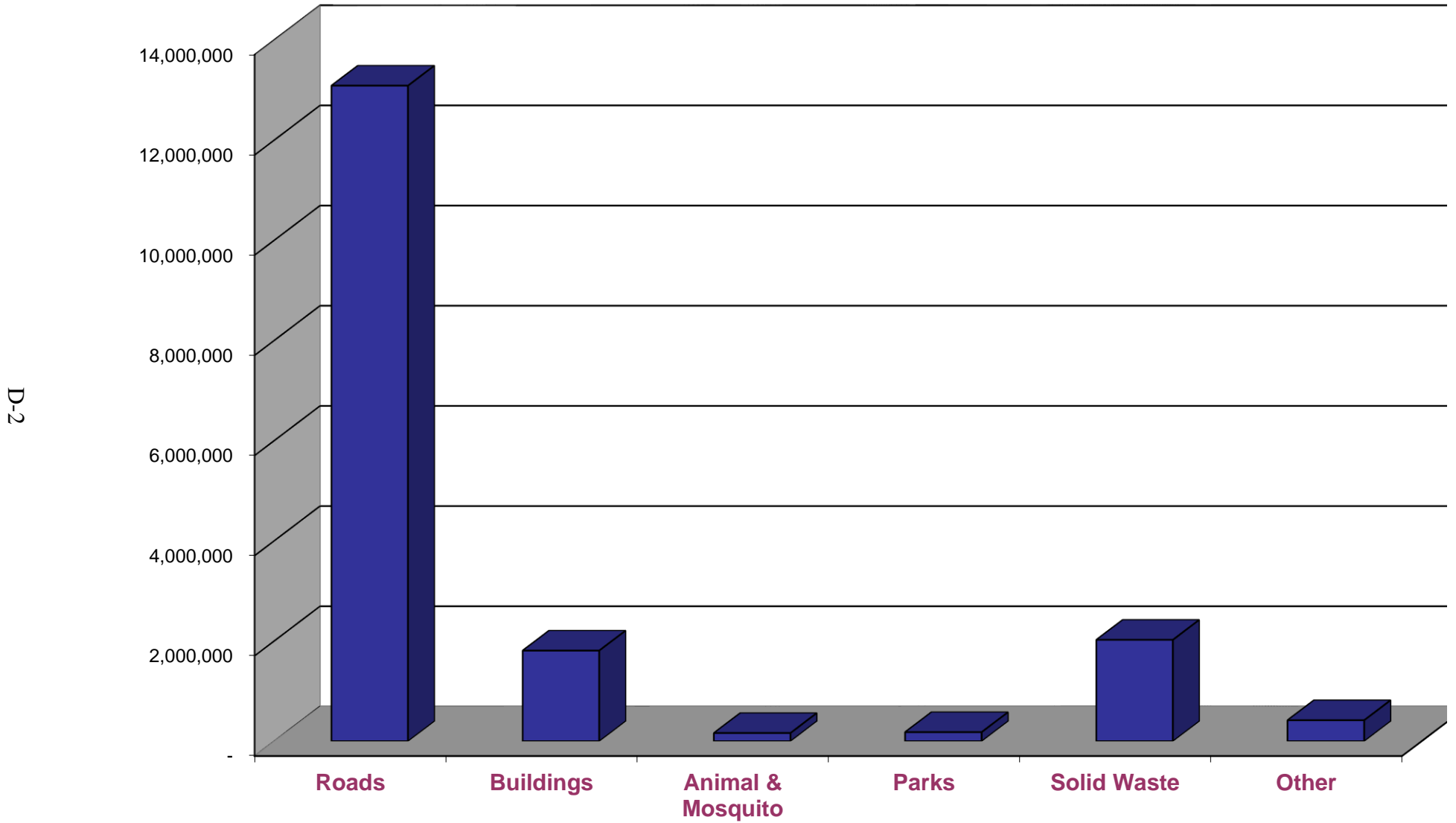
Every project that is approved by the Administrator is then presented to the Commission.



## Capital Outlay Program - Sources of Funding



## Capital Outlay Program - Expenditures by Major Function



## Capital Outlay Fund

### Budget Summary 2016 Capital Expenditure Program

Function	Amount
Juvenile Services	106,000
District Attorney	109,000
Information Systems	98,000
Highland Health Unit	285,000
Vivian Health Unit	30,000
Caddo Community Action Agency	145,000
Parish Courthouse	388,000
Juvenile Court Buildings	125,000
Coroners Building	35,000
LSU Extension	30,000
Government Plaza	100,000
David Raines Center	70,000
Francis Bickham Building	115,000
Caddo Correctional Center	485,000
Animal Services and Mosquito Control	162,000
Solid Waste	2,023,000
Roads and Drainage	13,088,000
Parks and Recreation	180,000
Program Administration	104,820
Total	\$ 17,678,820

**CAPITAL OUTLAY FUND (490)**

**Detail Budget Worksheet**

<b>Project Description</b>		<b>Adopted Capital Budget</b>
<b>Revenues:</b>		
<b>3610</b>	Interest Earned	\$ 77,820
<b>Total Revenues</b>		<b>77,820</b>
<b>Expenditures:</b>		
<b>120 Criminal Justice:</b>		
<b>23</b>	<b>District Attorney:</b>	
<b>4740</b>	Vehicle Purchases:	
	Two Replacement Vehicle	54,000
<b>4739</b>	Building Renovations:	
	Electric High Density Mobile Storage System	55,000
<b>Total District Attorney</b>		<b>109,000</b>
<b>122 Juvenile Services:</b>		
<b>22</b>	<b>Probation Services:</b>	
<b>4740</b>	Vehicle Purchases:	
	Replace SUV	27,000
	Replace Passenger Car	25,000
	Two New Passenger Cars	54,000
<b>Total Juvenile Services</b>		<b>106,000</b>
<b>136 Information Systems:</b>		
<b>4745</b>	Computer Hardware and Software Purchases:	
	Microsoft Enterprise Agreement	31,000
	Server Upgrades	15,000
	Workstation Replacement	22,000
	Microsoft System Center Implementation	12,000
	Network Infrastructure Improvement	18,000
		98,000
<b>Total Information Systems</b>		<b>98,000</b>
<b>161 Facilities and Maintenance:</b>		
<b>14</b>	<b>Highland Health Unit:</b>	
<b>4739</b>	Building Renovations:	
	Replace Flooring	50,000
	Replace Atrium Windows	85,000
	Elevator Modernization on 1, 2 and 3	150,000
		285,000



**CAPITAL OUTLAY FUND (490)**

**Detail Budget Worksheet**

<b>Project Description</b>		<b>Adopted Capital Budget</b>
<b>15 Vivian Health Unit</b>		
<b>4739</b>	Building Renovations:	
	Reseal Building	20,000
	Lighting Upgrade	10,000
		<b>30,000</b>
<b>60 Caddo Community Action Agency:</b>		
<b>4739</b>	Building Renovations:	
	Replace Flooring in Reception Lobby - 1st Building	10,000
	Replace Ceiling Tiles and 1st, 3rd Bldgs and Auditorium	35,000
	Lighting Upgrades	10,000
	Refinish Gym Floor	50,000
	Replace 2 RTUs in Auditorium	40,000
		<b>145,000</b>
<b>61 Courthouse:</b>		
<b>4739</b>	Building Renovations:	
	Combine CSI Offices	15,000
	Remodel 2 bathrooms - Tax Assessor	15,000
	Install Handicap Entrance -Tax Assessor	15,000
	Replace floor at Sheriff South Substation	15,000
	Replace Carpet in Law Clerks Area	20,000
	General Renovations	20,000
	Lighting Upgrades	25,000
	Replace AHU 2nd Floor Phase II	125,000
	Security System Upgrade	20,000
		<b>270,000</b>
<b>4740</b>	Vehicle Purchases:	
	New Pickup	29,000
	Replacement Pickup	29,000
		<b>58,000</b>
<b>4743</b>	Equipment Purchases:	
	Hearing Impaired Equipment for District Court	10,000
	Janitorial Equipment	20,000
	Replace belts on X-ray Machine	30,000
		<b>60,000</b>
		<b>388,000</b>
<b>62 Juvenile Court Buildings:</b>		
<b>4739</b>	Building Renovations:	
	Security Upgrade	30,000
	Sprinkler System	25,000
	Lighting Upgrade	10,000
	General Renovations	30,000

**CAPITAL OUTLAY FUND (490)**

**Detail Budget Worksheet**

<b>Project Description</b>		<b>Adopted Capital Budget</b>
	Carpet for Dining Area	30,000
		125,000
<b>63</b>	<b>Coroner's Office:</b>	
<b>4739</b>	Building Renovations:	
	Lighting Upgrade	10,000
	Roof Repair (AHU Removal)	25,000
		35,000
<b>64</b>	<b>LSU Extension:</b>	
<b>4739</b>	Building Renovations:	
	Lighting Upgrade	10,000
	General Renovation	10,000
	Sign for Front of Building	10,000
		30,000
<b>68</b>	<b>Government Plaza:</b>	
<b>4739</b>	Building Renovations:	
	Lighting Upgrade	10,000
	Update Government Chambers	55,000
	Conference Room Remodel	10,000
	Security Upgrade	25,000
		100,000
<b>69</b>	<b>David Raines Center:</b>	
<b>4739</b>	Building Renovations:	
	Restrooms at Headstart	60,000
	Lighting Upgrades	10,000
		70,000
<b>66</b>	<b>Francis Bickham Building:</b>	
<b>4739</b>	Building Renovations:	
	Replace DA Carpet	30,000
	Security Upgrade	15,000
	Replace 2nd Floor Carpet in DA Area	20,000
	Lighting Upgrade	10,000
		75,000
<b>4743</b>	Equipment Purchases:	
	Small X-ray Machine	30,000
	Replace Metal Detector	10,000
		40,000
		115,000
<b>67</b>	<b>Caddo Correctional Center:</b>	
<b>4739</b>	Building Renovations:	
	Protective Barriers across front	65,000
	HVAC and Main Shut Off Valve for Housing Units	30,000

**CAPITAL OUTLAY FUND (490)**

**Detail Budget Worksheet**

<b>Project Description</b>		<b>Adopted Capital Budget</b>
	Kitchen Ceiling Tile and Grid Replacement	30,000
	Replace Security Fence and address Erosion Eastside	150,000
	LED Outside Lighting Replacement	20,000
	LED Inside Lighting Retrolife Phase I	25,000
	Replace Plumbing in Kitchen	20,000
	Fire Sprinkler System Inspection	25,000
	Main Tray Washer Replacement	55,000
		<b>420,000</b>
<b>4743</b>	Equipment Purchases:	
	Install 26 new cameras	30,000
	New Cell Phone Detectors	35,000
		<b>65,000</b>
<b>Total Facilities and Maintenance</b>		<b>1,808,000</b>
<b>312</b>	<b>Animal Services and Mosquito Control:</b>	
<b>4739</b>	Building Renovations:	
	Replace 2 RTUs	40,000
	Renovate Cat Room	15,000
	Lighting Upgrades	15,000
		<b>70,000</b>
<b>4740</b>	Vehicle Purchases:	
	Replace 2 Animal Trucks with Boxes	92,000
		<b>92,000</b>
<b>Total Animal Services and Mosquito Control</b>		<b>162,000</b>
<b>423</b>	<b>Solid Waste Disposal:</b>	
<b>4723</b>	Solid Waste Projects:	
	Land Purchase -One 2.5 Acre Lot and One 5 Acre Lot	260,000
	New Compactor Site - Blanchard	300,000
	Woolworth Road Bridge Construction	1,000,000
		<b>1,560,000</b>
<b>4741</b>	Heavy Equipment:	
	Two Compactors (445HD & 245HD)	40,000
	Eight (8) 42 cubic yard Receiving Containers	60,000
	Front Load Truck	285,000
	Stake Bed Truck	50,000
		<b>435,000</b>
<b>4740</b>	Vehicle Purchases:	
	Replace Pickup Truck	28,000
		<b>28,000</b>

**CAPITAL OUTLAY FUND (490)**

**Detail Budget Worksheet**

Project Description	Adopted Capital Budget
<b>Total Solid Waste Disposal</b>	<b>2,023,000</b>
<b>441 Public Works:</b>	
<b>30 Drainage Capital Improvements:</b>	
<b>4722 Drainage Projects:</b>	
Contract Drainage Maintenance	100,000
Culvert Conversions	100,000
Buncombe Road - Replacement Bridges	700,000
Blanchard-Furrh Rd - Replacement Bridges - Construction	1,500,000
Woolworth Road - Replacement Bridges - Construction	1,000,000
	<b>3,400,000</b>
<b>4741 Heavy Equipment:</b>	
Two Gradalls (One for each Camp)	630,000
Automatic Sandbagger	100,000
	<b>730,000</b>
	<b>4,130,000</b>
<b>31 Road Capital Improvements:</b>	
<b>4721 Road Construction Projects:</b>	
Overlay and Rehabilitation-53 miles of roa	8,000,000
Striping Program	75,000
Bridge Program	50,000
Chip Seal Program	100,000
	<b>8,225,000</b>
<b>4741 Heavy Equipment:</b>	
Midsize Excavator (South Camp)	180,000
Two-12 CY Dump Truck	200,000
Fuel Truck (South Camp)	150,000
	<b>530,000</b>
<b>4740 Vehicle Purchases:</b>	
One Pickup Trucks (North Camp)	35,000
One Pickup Trucks (South Camp)	35,000
Mid-sized SUV (PW Admin)	33,000
	<b>103,000</b>
<b>4745 Computer Equipment Purchases:</b>	
GIS Equipment	100,000
	<b>100,000</b>
	<b>8,958,000</b>
<b>Total Roads and Drainage</b>	<b>13,088,000</b>

**CAPITAL OUTLAY FUND (490)**

**Detail Budget Worksheet**

Project Description	Adopted Capital Budget
<b>511 Parks and Recreation:</b>	
<b>4740</b> Vehicle Purchases:	
Replacement Mid-Sized SUV	33,000
Two Pickups	62,000
	95,000
<b>4743</b> Equipment Purchases:	
Portable Stage	25,000
Playground Equipment	50,000
Adventure Recreation Equipment	10,000
	85,000
<b>Total Parks and Recreation</b>	<b>180,000</b>
<b>131 Fund Administration:</b>	
<b>4321</b> Legal and Audit	3,888
<b>4361</b> General Fund Administration	73,932
<b>4740</b> Vehicle Purchases:	
One Replacement Vehicle for MPC	27,000
<b>Total Fund Administration</b>	<b>104,820</b>
<b>Total Expenditures</b>	<b>17,678,820</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(17,601,000)</b>
<b>Other Financing Sources (Uses):</b>	
<b>3837</b> Transfer From General Fund	410,000
<b>3838</b> Transfer From Building Maintenance Fund	353,000
<b>3841</b> Transfer From Parks and Recreation Fund	180,000
<b>3842</b> Transfer From Solid Waste Disposal Fund	2,023,000
<b>3847</b> Transfer From Public Works Fund	13,088,000
<b>3845</b> Transfer From Health Tax Fund	162,000
<b>3844</b> Transfer From Juvenile Justice Fund	150,000
<b>3849</b> Transfer From Oil and Gas Fund	450,000
<b>3862</b> Transfer From Detention Facilities Fund	485,000
<b>3854</b> Transfer From Capital Improvement Fund	300,000
<b>Total Other Financing Sources (Uses)</b>	<b>17,601,000</b>
<b>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>\$ -</b>



# **DEPARTMENT OF PUBLIC WORKS**

**5 YEAR**

**CAPITAL IMPROVEMENT PLAN**





# DEPARTMENT OF PUBLIC WORKS

## 5 YEAR CAPITAL IMPROVEMENT PROGRAM

**2016**

### **ROAD CONSTRUCTION**

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

### **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
- Bridge Program
- Chip Seal Program
- Road Patching Program
- Bledsoe Extension Construction

### **DRAINAGE CONSTRUCTION**

- Flood Prone Mitigation Program
- Culvert Conversions
- Contract Drainage

# DEPARTMENT OF PUBLIC WORKS

## 5 YEAR CAPITAL IMPROVEMENT PROGRAM

### SOLID WASTE

- Compactor Site Upgrades

**2018**

### ROAD CONSTRUCTION

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

**2020**

### **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



# **DEPARTMENT OF FACILITIES AND MAINTENANCE**

**5 YEAR**

**CAPITAL IMPROVEMENT PLAN**



# DEPARTMENT OF FACILITIES AND MAINTENANCE

## 5 YEAR CAPITAL IMPROVEMENT PROGRAM

### CADDO PARISH COURTHOUSE

#### 2016

- Combine Offices in CSI – Sheriff Request
- Electric High Density Mobile Storage System – DA Request
- Elevator Modernization / Clerk of Court
- Elevator Modernization / Judges 2<sup>nd</sup> Floor
- Electrical Upgrade - Phase II
- General Renovations
- Hearing Impaired Equipment – District Court Request
- Janitorial Equipment
- Install Ballistic Glass Panels in Lobby – Sheriff Request
- Install Handicap Entrance in Tax Assessor Office – Tax Assessor Request
- Lighting Upgrade
- Remodel Two Bathrooms in Tax Assessor Office – Tax Assessor Request
- Replace 2<sup>nd</sup> Floor AHU - Phase II
- Replace 3 Belts on X-Ray machines
- Replace AHU's 4<sup>th</sup>, 5<sup>th</sup> & 6<sup>th</sup> Floor
- Replace Card Reader System
- Replace Carpet in Law Clerks Area
- Reseal Exterior of Courthouse
- Replace Floor at Sheriff South Substation
- 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**

### **2020**

- General Renovations
- Lighting Upgrade
- Remodel two Courtrooms

### **FRANCIS BICKHAM BUILDING**

#### **2016**

- Lighting Upgrade
- Replace Card Reader System
- Replace Carpet in DA Area 2<sup>nd</sup> floor
- Replace Metal Detector
- Security Upgrade
- Small X-Ray Machine – Sheriff Request
- Windows on 1<sup>st</sup> Floor

#### **2017**

- Replace Exhaust Fan System

#### **2018**

- Replace Server Room A/C Units

#### **2019**

- Lighting Upgrade
- Replace Flooring

#### **2020**

- Lighting Upgrade
- Replace Flooring

### **CADDO CORRECTIONAL CENTER**

#### **2016**

- 2 New Cell Phone Detectors – Sheriff Request
- Fire Sprinkler System Inspection



# DEPARTMENT OF FACILITIES AND MAINTENANCE

## 5 YEAR CAPITAL IMPROVEMENT PROGRAM

- HVAC & Main Shut Off Valve Replacement for Housing Units
- Installation of 26 New Cameras – Sheriff Request
- Kitchen Ceiling Tile and Grid Replacement
- LED Inside Lighting Retrofit – Phase I
- LED Outside Lighting Replacement
- Main Tray Washer Replacement
- Place Kitchen on Emergency Power
- Protective Barriers Across Front of Building – Sheriff Request
- Replace Security Fence and Address Erosion Eastside
- Replace Plumbing in Kitchen

### 2017

- Air Handler Unit Replacement – Phase I
- Fire Sprinkler System Replacement – Phase I
- LED Inside Lighting Retrofit – Phase II
- Replace Clothes Rack System
- Replace Entire Security Fence/Razor Wire/Rock Board
- Replace Fire Alarm System
- Replace Sally Port Gate

### 2018

- Air Handler Unit Replacement – Phase II
- Door control Upgrades
- LED Inside Lighting Retrofit – Phase III
- Replace 2 Washing Machines
- Replace Exhaust Fans – Phase I

### 2019

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

### 2020

- Lighting Upgrade
- Reseal Building
- Soundproofing in Pods

# **DEPARTMENT OF FACILITIES AND MAINTENANCE**

## **5 YEAR CAPITAL IMPROVEMENT PROGRAM**

### **CCAA**

#### **2016**

- Lighting Upgrades
- Refinish Gym Floor
- Replace 2 RTU's in Auditorium
- Replace All Windows with Energy Efficient Windows
- Replace Ceiling Tile in 1<sup>st</sup> & 3<sup>rd</sup> Building and Auditorium
- Replace Flooring in 1<sup>st</sup> Building's Reception Lobby Area
- Security System Upgrade

#### **2017**

- Replace Auditorium Roof

#### **2018**

- Replace Educational Building Roof

#### **2019**

- Replace 2 RTU's for 3<sup>rd</sup> Building

#### **2020**

- Replace Flooring

### **GOVERNMENT PLAZA**

#### **2016**

- Lighting Upgrade
- Remodel Conference Room

#### **2017**

- Replace Ceiling Tile
- Replace Flooring

# DEPARTMENT OF FACILITIES AND MAINTENANCE

## 5 YEAR CAPITAL IMPROVEMENT PROGRAM

### REGIONAL LAB

#### 2016

- HVAC Mod
- Replace AHU
- Outside Lighting Upgrade

#### 2017

- Lighting Upgrade
- Replace Roof

### HIGHLAND HEALTH UNIT

#### 2016

- Elevator Modernization on 1, 2 & 3
- Replace Atrium Windows
- Replace Flooring
- Replace Cooling Tower
- Replace Rooftop AHU

#### 2017

- Lighting Upgrade
- Replace Both Pneumatic Compressors
- Security Upgrade

#### 2018

- Replace Chillers

#### 2019

- Reseal Exterior of Building

#### 2020

- Electrical Upgrade

# **DEPARTMENT OF FACILITIES AND MAINTENANCE**

## **5 YEAR CAPITAL IMPROVEMENT PROGRAM**

### **DAVID RAINES CENTER**

#### **2016**

- General Renovations to Restrooms in Head Start
- Lighting Upgrade

#### **2017**

- Replace 2 RTU's in Educational Building
- Replace 2 RTU's in Office Building
- Reseal Building

#### **2018**

- Replace Educational Building Roof
- Replace 2 RTU's in Office Building

#### **2019**

- Re-landscape Grounds
- Paint Dental Offices

#### **2020**

- General Renovations

### **VIVIAN HEALTH UNIT**

#### **2016**

- Lighting Upgrade
- Replace Roof with Metal Roof
- Reseal Building

#### **2017**

- Paint Offices

# **DEPARTMENT OF FACILITIES AND MAINTENANCE**

## **5 YEAR CAPITAL IMPROVEMENT PROGRAM**

### **CORONER'S OFFICE**

#### **2016**

- Lighting Upgrade
- Remodel Front Office Area – Coroner's Request
- Roof Repair (AHU Removal)

#### **2017**

- Lighting Upgrade
- Replace A/C System in Server Room

### **LSU EXTENSION**

#### **2016**

- General Renovations
- Lighting Upgrade
- Sign for Front of Building

#### **2017**

- Replace HVAC
- Replace Metal Roof

#### **2018**

- Replace Flooring

#### **2019**

- Lighting Upgrade

### **ANIMAL SERVICES & MOSQUITO CONTROL**

#### **2016**

- Lighting Upgrade
- Renovate Cat Room
- Replace 2 RTU's

# DEPARTMENT OF FACILITIES AND MAINTENANCE

## 5 YEAR CAPITAL IMPROVEMENT PROGRAM

### 2017

- Replace 2 RTU's

### JUVENILE COURT

### 2016

- Carpet for Dining Area
- General Renovations
- Icon System for Detention
- Lighting Upgrade
- New Classroom
- Remodel 2<sup>nd</sup> Floor Annex Bldg – Court Request
- Replace 2 AHU's in Detention
- Replace PTB's in Court Building
- Replace Boiler in Annex
- Security Upgrade
- Sprinkler System for Front of Court Building

### 2017

- Replace 2 AHU's in Detention
- Replace HVAC Pumps in Court Building
- Replace Roof at JVCT D.A. Annex
- Security Upgrade

### 2018

- Replace Chillers in Court Building

### 2019

- General Renovations
- Lighting Upgrade
- Security Upgrade

### 2020

- Lighting Upgrade
- Replace AHU's in Annex
- Replace Flooring in Annex

# **DEPARTMENT OF PARKS AND RECREATION**

**5 YEAR**

**CAPITAL IMPROVEMENT PLAN**





# **DEPARTMENT OF PARKS AND RECREATION**

## **5 YEAR CAPITAL IMPROVEMENT PROGRAM**

**2016**

### **NOAH TYSON PARK**

- Pavilion Renovation

### **RICHARD FLEMING PARK**

- Basketball and Volleyball Court
- Boat Ramp Repair/Overlay

### **EQUIPMENT PURCHASES**

- One Mid-Sized SUV
- Two Pickup Trucks

### **PARK IMPROVEMENTS**

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

### **RECREATION EQUIPMENT**

- Adventure Recreation
- Summer Programs

### **OTHER**

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

**2017**

### **EARL WILLIAMSON PARK**

- Expand Camping Area
- Improve Lighting in Cabin Area

### **EDDIE JONES PARK**

- Miscellaneous Improvements

# **DEPARTMENT OF PARKS AND RECREATION**

## **5 YEAR CAPITAL IMPROVEMENT PROGRAM**

### **ROBERT NANCE PARK**

- Expand Parking Lot

### **EQUIPMENT PURCHASES**

- Replace Pickup Truck

### **PARK IMPROVEMENTS**

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

### **RECREATION EQUIPMENT**

- Miscellaneous

### **OTHER**

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

**2018**

### **EARL WILLIAMSON PARK**

- Miscellaneous Improvements

### **PINCHBACK PARK**

- Miscellaneous Improvements

### **EQUIPMENT PURCHASES**

- Replace Pickup Truck
- Miscellaneous Equipment

### **PARK IMPROVEMENTS**

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

# **DEPARTMENT OF PARKS AND RECREATION**

## **5 YEAR CAPITAL IMPROVEMENT PROGRAM**

### **RECREATION EQUIPMENT**

- Miscellaneous

### **OTHER**

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

**2019**

### **EDDIE JONES PARK**

- Miscellaneous Improvements

### **KEITHVILLE PARK**

- Miscellaneous Improvements

### **WALTER B. JACOBS PARK**

- Miscellaneous Improvements

### **EQUIPMENT PURCHASES**

- Replace Pickup Truck

### **PARK IMPROVEMENTS**

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

### **RECREATION EQUIPMENT**

- Miscellaneous

### **OTHER**

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

# **DEPARTMENT OF PARKS AND RECREATION**

## **5 YEAR CAPITAL IMPROVEMENT PROGRAM**

**2020**

### **EQUIPMENT PURCHASES**

- Replace Pickup Truck

### **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

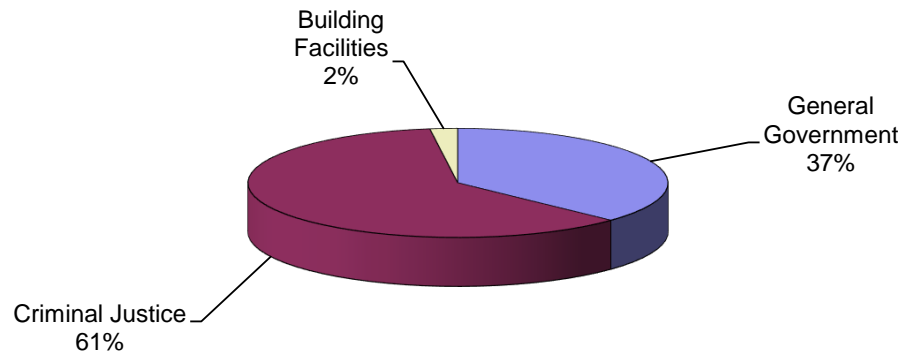
	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted
<b>Revenues</b>				
Tax Revenue	\$ 6,667,727	6,726,780	6,715,350	6,812,210
Licenses & Permits	751,887	692,300	744,923	701,600
Intergovernmental Revenue	1,554,504	1,546,500	1,574,950	1,562,000
Charges For Services	229,114	217,000	230,791	221,000
Rents & Interest Earned	101,448	48,600	57,693	50,000
Other Revenues	32,582	29,000	58,287	34,000
<b>Total Revenues - General Fund</b>	<b>9,337,262</b>	<b>9,260,180</b>	<b>9,381,994</b>	<b>9,380,810</b>
<b>Expenditures By Function</b>				
<b>General Government</b>				
Commission	657,468	783,825	691,640	810,153
Administration & Legal	593,537	659,048	629,919	748,826
Human Resources	136,730	151,162	143,706	162,945
Finance	288,613	461,530	345,221	474,835
Information Systems	164,367	193,690	177,292	184,391
Elections	763,882	954,987	792,772	957,186
LSU Extension	68,455	74,100	72,125	74,100
Allocations To Other Entities	257,918	259,703	253,618	303,004
Statutory Appropriations	284,181	520,650	501,665	523,710
<b>Total General Government</b>	<b>3,215,154</b>	<b>4,058,695</b>	<b>3,607,958</b>	<b>4,239,150</b>
<b>Building Facilities</b>				
<b>Facilities &amp; Maintenance</b>				
Coroner	58,162	66,668	63,193	67,096
LSU Extension	27,094	36,253	32,309	36,381
Archives	72,940	75,000	74,860	76,000
David Raines	46,238	61,585	53,694	63,950
<b>Total Building Facilities</b>	<b>204,434</b>	<b>239,506</b>	<b>224,056</b>	<b>243,427</b>
<b>Criminal Justice</b>				
District Court	1,905,349	1,893,155	1,889,206	1,870,936
District Attorney	4,348,732	4,530,397	4,530,397	4,781,838
Coroner	235,942	232,100	227,262	232,100

## GENERAL FUND

### Summary of Revenues, Expenditures, and Changes in Fund Balance

	2014	2015		2016
	Actual	Budget	Estimated	Adopted
Constables & Justices of the Peace	64,517	72,150	72,457	76,639
<b>Total Criminal Justice</b>	<b>6,554,540</b>	<b>6,727,802</b>	<b>6,719,322</b>	<b>6,961,513</b>
<b>Total Expenditures - General Fund</b>	<b>9,974,128</b>	<b>11,026,003</b>	<b>10,551,336</b>	<b>11,444,090</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>	<b>(636,866)</b>	<b>(1,765,823)</b>	<b>(1,169,342)</b>	<b>(2,063,280)</b>
<b>Other Financing Sources:</b>				
Transfers In	1,727,077	1,700,000	1,715,000	2,000,000
Transfers Out	(150,000)	(400,000)	(400,000)	(1,610,000)
<b>Total Other Financing Sources (Uses)</b>	<b>1,577,077</b>	<b>1,300,000</b>	<b>1,315,000</b>	<b>390,000</b>
<b>Net Change In Fund Balance</b>	<b>940,211</b>	<b>(465,823)</b>	<b>145,658</b>	<b>(1,673,280)</b>
<b>Fund Balance, Beginning Of Year</b>	<b>15,989,913</b>	<b>16,746,167</b>	<b>16,930,124</b>	<b>17,075,782</b>
<b>Fund Balance, End Of Year</b>	<b>\$ 16,930,124</b>	<b>16,280,344</b>	<b>17,075,782</b>	<b>15,402,502</b>

### 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

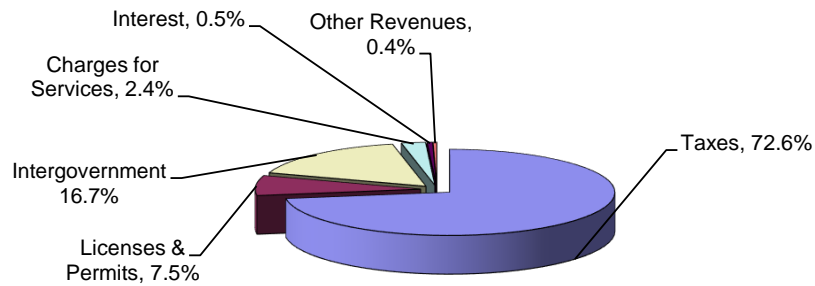
### Budget By Category

	2014 Actual	2015		2016 Adopted
		Budget	Estimated	
<b>Revenues</b>				
Tax Revenue	\$ 6,667,727	6,726,780	6,715,350	6,812,210
Licenses & Permits	751,887	692,300	744,923	701,600
Intergovernmental Revenue	1,554,504	1,546,500	1,574,950	1,562,000
Charges For Services	229,114	217,000	230,791	221,000
Rents & Interest Earned	101,448	48,600	57,693	50,000
Other Revenues	32,582	29,000	58,287	34,000
<b>Total Revenues</b>	<b>9,337,262</b>	<b>9,260,180</b>	<b>9,381,994</b>	<b>9,380,810</b>
<b>Expenditures</b>				
Salaries & Benefits	5,192,616	5,525,515	5,235,231	5,696,318
Materials & Supplies	261,186	290,675	274,252	290,675
Education, Training & Travel	216,536	280,800	227,238	275,300
Utilities	130,829	147,000	136,344	148,300
Repairs & Maintenance	54,920	58,200	55,653	58,200
Contract Services	596,713	673,350	608,586	672,624
Statutory Charges	5,011,002	4,904,479	4,876,000	5,164,794
Internal Charges	(1,436,552)	(1,436,731)	(1,437,792)	(1,467,235)
Capital Outlay	42,692	72,000	80,467	84,000
Allocations To Other Entities	258,143	262,203	254,859	305,504
Debt Service	-	197,800	197,743	200,450
Other Expenses	90,013	112,150	109,979	111,550
Grant Programs	299,603	285,000	282,494	285,000
Reimbursements	(743,573)	(346,438)	(349,718)	(381,390)
<b>Total Expenditures</b>	<b>9,974,128</b>	<b>11,026,003</b>	<b>10,551,336</b>	<b>11,444,090</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>	<b>(636,866)</b>	<b>(1,765,823)</b>	<b>(1,169,342)</b>	<b>(2,063,280)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	1,727,077	1,700,000	1,715,000	2,000,000
Transfers Out	(150,000)	(400,000)	(400,000)	(1,610,000)
<b>Total Other Financing Sources (Uses)</b>	<b>1,577,077</b>	<b>1,300,000</b>	<b>1,315,000</b>	<b>390,000</b>

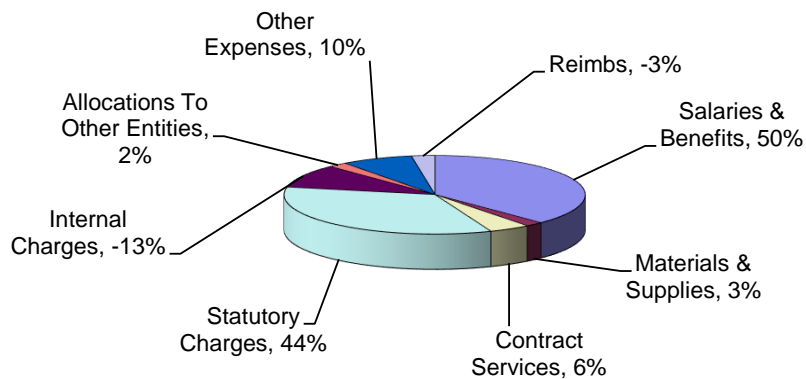
## GENERAL FUND

### Budget By Category

	2014	2015		2016
	Actual	Budget	Estimated	Adopted
<b>Net Change In Fund Balance</b>	940,211	(465,823)	145,658	(1,673,280)
<b>Fund Balance, Beginning Of Year</b>	15,989,913	16,746,167	16,930,124	17,075,782
<b>Fund Balance, End Of Year</b>	\$ 16,930,124	16,280,344	17,075,782	15,402,502



72.6% of the General Fund revenues for 2016 come from ad valorem (property) taxes. Property taxes are budgeted to increase 1.5% over the 2015 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	2014 Actual	2015				2016 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
<b>Revenues</b>								
3111	Ad Valorem Tax-Inside City	\$ 3,715,886	3,862,440	-	3,784,220	3,784,220	3,840,420	1.49%
3112	Ad Valorem Tax-Outside	2,987,555	3,037,500	-	3,047,310	3,047,310	3,111,300	2.10%
3115	Estimated Uncollectible Taxes	(139,436)	(241,500)	-	(204,950)	(204,950)	(208,550)	1.76%
3118	Payments In Lieu Of Taxes	45,058	42,000	42,483	17	42,500	42,500	0.00%
3120	Prior Year Taxes	58,664	26,340	41,356	4,914	46,270	26,540	(42.64%)
3211	Liquor Licenses	20,775	21,000	20,800	750	21,550	20,500	(4.87%)
3212	Beer Licenses	6,123	6,300	6,030	75	6,105	6,100	(0.08%)
3216	Occupational Licenses	232,438	225,000	231,732	2,625	234,357	225,000	(3.99%)
3217	Insurance Licenses	492,551	440,000	481,921	990	482,911	450,000	(6.82%)
3218	Cable T.V. Franchise Fees	220,614	212,000	157,249	64,792	222,041	215,000	(3.17%)
3224	Fines	8,500	5,000	7,500	1,250	8,750	6,000	(31.43%)
3351	State Revenue Sharing	170,950	169,500	-	170,750	170,750	170,500	(0.15%)
3353	Louisiana Oil & Gas Severance	985,544	970,000	985,544	-	985,544	986,000	0.05%
3354	Louisiana Timber Severance	96,056	100,000	57,837	57,836	115,673	100,000	(13.55%)
3355	Louisiana Beer Tax	20,805	22,000	9,337	11,337	20,674	20,500	(0.84%)
3610	Interest Earned	79,998	30,000	52,342	701	53,043	50,000	(5.74%)
3625	Parking Rental	21,450	18,600	4,650	-	4,650	-	(100.00%)
3695	Miscellaneous Revenue	14,209	15,000	41,221	2,630	43,851	20,000	(54.39%)
3723	Federal Grants - Other	281,150	285,000	189,600	92,709	282,309	285,000	0.95%
3727	Court Services Fees	18,373	14,000	10,865	3,571	14,436	14,000	(3.02%)
<b>Total Revenues - General Fund</b>		<b>9,337,262</b>	<b>9,260,180</b>	<b>2,340,467</b>	<b>7,041,527</b>	<b>9,381,994</b>	<b>9,380,810</b>	<b>(0.01%)</b>
<b>Expenditures</b>								
<b>111 - Commission</b>								
4113	Salaries Regular Employees	157,931	188,386	109,841	65,345	175,186	194,797	11.19%
4115	Salaries-Commissioners	262,965	273,677	209,318	64,372	273,690	284,643	4.00%
4122	Salaries-Part Time	3,823	-	-	-	-	-	0.00%
4131	Parochial Retirement	22,056	27,074	17,029	6,530	23,559	19,607	(16.77%)
4132	Group Health Insurance	17,705	27,944	14,901	3,619	18,520	69,446	274.98%
4133	Retired Employees Grp Insurance	5,753	6,156	3,078	3,078	6,156	6,464	5.00%
4135	Medicare Insurance	7,172	8,002	5,236	1,797	7,033	7,779	10.61%
4136	Caddo Parish Employee Retirement	36,036	34,792	26,191	7,830	34,021	30,701	(9.76%)
4210	Books and Subscriptions	403	950	162	245	407	950	133.42%
4211	Dues-Governmental Organizations	22,805	23,000	20,249	300	20,549	23,000	11.93%
4220	Official Publications	22,214	33,000	15,891	8,040	23,931	33,000	37.90%

## GENERAL FUND

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015				2016 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
4230	Education, Travel and Training	87,975	120,000	41,010	46,859	87,869	110,000	25.19%
4241	Office Supplies	11,643	12,000	4,566	6,019	10,585	12,000	13.37%
4242	Postage	739	1,200	393	589	982	1,200	22.20%
4243	Copy Supplies	2,744	3,500	1,783	1,596	3,379	3,500	3.58%
4280	Telephone	7,203	6,200	3,934	845	4,779	6,200	29.73%
4311	Employee Physicals	-	150	-	132	132	150	13.64%
4321	Legal and Auditing	720	751	734	-	734	852	16.08%
4324	Information Systems Allocation	8,026	8,428	4,214	4,214	8,428	8,849	5.00%
4327	Professional Services	7,330	20,000	4,893	4,891	9,784	12,000	22.65%
4353	Parking Fees	1,764	1,800	469	395	864	1,200	38.89%
4511	Casualty Insurance	728	753	377	377	753	753	0.00%
4512	Workers Comp Insurance	3,934	4,062	2,031	2,031	4,062	4,062	0.00%
4546	Reimb-MPC	(34,200)	(25,000)	(14,880)	(14,880)	(29,760)	(28,000)	(5.91%)
4742	Office Equipment	-	7,000	997	5,000	5,997	7,000	16.73%
<b>Total Commission</b>		<b>657,468</b>	<b>783,825</b>	<b>472,416</b>	<b>219,223</b>	<b>691,640</b>	<b>810,153</b>	<b>17.14%</b>
<b>120 - Criminal Justice</b>								
<b>21 - District Court</b>								
4113	Salaries Regular Employees	1,379,953	1,324,666	1,037,798	264,827	1,302,625	1,347,800	3.47%
4114	Salaries-Special	1,178	2,500	-	2,159	2,159	2,500	15.79%
4119	Salaries Reimbursed By Others	(98,416)	(71,000)	(49,115)	(49,115)	(98,230)	(100,000)	1.80%
4131	Parochial Retirement	83,487	78,881	62,672	16,017	78,689	73,345	(6.79%)
4132	Group Health Insurance	163,877	174,000	131,962	44,181	176,143	184,950	5.00%
4133	Retired Employees Grp Insurance	35,563	38,052	19,026	19,026	38,052	39,955	5.00%
4135	Medicare Insurance	21,453	23,319	17,189	2,974	20,163	23,087	14.50%
4136	Caddo Parish Employee Retirement	103,959	93,716	73,188	15,719	88,907	87,530	(1.55%)
4138	Unemployment Claims	3,952	4,500	-	3,521	3,521	4,500	27.80%
4210	Books and Subscriptions	47,046	27,500	23,178	23,177	46,354	27,500	(40.67%)
4221	Printed Office Forms	-	1,500	-	862	862	-	(100.00%)
4241	Office Supplies	28,219	26,000	25,072	8,305	33,377	26,000	(22.10%)
4242	Postage	3,819	6,500	1,730	1,999	3,729	5,700	52.86%
4243	Copy Supplies	13,592	18,000	10,108	2,875	12,983	15,000	15.54%
4245	Courtroom Supplies	-	3,000	72	2,079	2,151	3,000	39.47%
4280	Telephone	18,417	20,000	13,583	2,813	16,396	18,000	9.78%
4353	Parking Fees	16,536	15,500	14,344	14,344	28,688	15,500	(45.97%)
4395	Grant Programs - Other	299,603	285,000	212,026	70,468	282,494	285,000	0.89%

## GENERAL FUND

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4511	Casualty Insurance	324	334	167	167	334	334	0.00%
4512	Workers Comp Insurance	30,252	31,235	15,618	15,617	31,235	31,235	0.00%
4539	Cr Court Fund Deficit	(57,000)	(10,000)	-	-	-	-	0.00%
4547	Reimb-Hearing Officer	(212,897)	(218,048)	-	(218,048)	(218,048)	(250,000)	14.65%
4742	Office Equipment	22,433	18,000	31,869	4,753	36,622	30,000	(18.08%)
<b>Total District Court</b>		<b>1,905,349</b>	<b>1,893,155</b>	<b>1,640,484</b>	<b>248,722</b>	<b>1,889,206</b>	<b>1,870,936</b>	<b>(0.97%)</b>
<b>23 - District Attorney</b>								
4133	Retired Employees Grp Insurance	21,045	22,518	11,259	11,259	22,518	23,644	5.00%
4540	Reimb-District Attorney	(358,304)	-	-	-	-	-	0.00%
4581	Annual Appropriation	4,685,990	4,507,879	3,756,567	751,312	4,507,879	4,758,194	5.55%
<b>Total District Attorney</b>		<b>4,348,732</b>	<b>4,530,397</b>	<b>3,767,826</b>	<b>762,571</b>	<b>4,530,397</b>	<b>4,781,838</b>	<b>5.55%</b>
<b>25 - Coroner</b>								
4204	Autopsies	80,842	77,000	40,981	31,181	72,162	77,000	6.70%
4581	Annual Appropriation	155,100	155,100	123,013	32,088	155,100	155,100	0.00%
<b>Total Coroner</b>		<b>235,942</b>	<b>232,100</b>	<b>163,994</b>	<b>63,268</b>	<b>227,262</b>	<b>232,100</b>	<b>2.13%</b>
<b>28 - JP &amp; Constables</b>								
4113	Salaries Regular Employees	54,000	54,000	40,500	13,500	54,000	54,000	0.00%
4119	Salaries Reimbursed By Others	(24,693)	(25,000)	(18,385)	(5,999)	(24,384)	(25,000)	2.53%
4135	Medicare Insurance	4,729	4,650	3,750	1,645	5,395	5,139	(4.75%)
4137	Supplemental Benefits	23,300	24,000	18,000	5,850	23,850	24,000	0.63%
4221	Printed Office Forms	-	-	-	-	-	4,000	100.00%
4230	Education, Travel and Training	6,957	12,000	12,355	-	12,355	12,000	(2.87%)
4570	Costs to Other Governmental Entities	225	2,500	75	1,166	1,241	2,500	101.45%
<b>Total JP &amp; Constables</b>		<b>64,517</b>	<b>72,150</b>	<b>56,295</b>	<b>16,162</b>	<b>72,457</b>	<b>76,639</b>	<b>5.77%</b>
<b>Total Criminal Justice</b>		<b>6,554,540</b>	<b>6,727,802</b>	<b>5,628,599</b>	<b>1,090,723</b>	<b>6,719,322</b>	<b>6,961,513</b>	<b>3.60%</b>

## GENERAL FUND

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015				2016 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
<b>131 - Administration &amp; Legal</b>								
4113	Salaries Regular Employees	729,691	762,320	575,977	186,044	762,021	847,510	11.22%
4131	Parochial Retirement	57,550	54,892	44,470	10,325	54,795	58,250	6.31%
4132	Group Health Insurance	36,451	39,004	31,638	7,609	39,247	52,904	34.80%
4133	Retired Employees Grp Insurance	20,922	22,387	11,193	11,194	22,387	23,506	5.00%
4135	Medicare Insurance	10,221	11,054	8,675	2,050	10,725	12,292	14.61%
4136	Caddo Parish Employee Retirement	58,595	55,646	45,007	10,685	55,692	51,927	(6.76%)
4138	Unemployment Claims	-	1,500	-	856	856	1,500	75.23%
4210	Books and Subscriptions	20,681	19,500	11,848	8,353	20,201	19,500	(3.47%)
4211	Dues-Governmental Organizations	7,601	8,500	3,305	4,383	7,688	8,500	10.56%
4221	Printed Office Forms	606	1,100	507	500	1,007	1,100	9.24%
4230	Education, Travel and Training	43,422	53,000	36,388	5,840	42,228	53,000	25.51%
4241	Office Supplies	8,236	7,500	4,319	2,276	6,595	7,500	13.72%
4242	Postage	667	1,500	641	517	1,158	1,500	29.53%
4243	Copy Supplies	4,865	4,000	2,929	1,223	4,152	4,000	(3.66%)
4250	Equipment Repairs	213	1,500	1,993	499	2,492	1,500	(39.81%)
4251	Gas, Oil, Grease	1,451	2,800	1,065	447	1,512	2,800	85.19%
4280	Telephone	9,178	8,000	6,405	2,473	8,878	9,000	1.37%
4311	Employee Physicals	-	300	-	210	210	300	42.86%
4321	Legal and Auditing	2,044	5,000	2,080	2,000	4,080	2,417	(40.76%)
4324	Information Systems Allocation	18,728	19,664	9,832	9,832	19,664	20,647	5.00%
4327	Professional Services	65,881	58,000	27,520	24,530	52,050	58,000	11.43%
4344	Public Information	10,776	20,000	6,516	8,637	15,153	20,000	31.99%
4353	Parking Fees	2,779	7,000	2,268	1,671	3,939	7,000	77.71%
4360	Reimb from Other Funds	(481,532)	(476,987)	(238,494)	(238,493)	(476,987)	(487,695)	2.24%
4390	General Ins-Legal Service	(52,894)	(50,500)	(25,250)	(25,250)	(50,500)	(50,500)	0.00%
4511	Casualty Insurance	1,132	1,167	584	584	1,167	1,167	0.00%
4512	Workers Comp Insurance	15,690	16,201	8,100	8,101	16,201	16,201	0.00%
4742	Office Equipment	581	5,000	309	2,999	3,308	5,000	51.15%
<b>Total Administration</b>		<b>593,537</b>	<b>659,048</b>	<b>579,827</b>	<b>50,092</b>	<b>629,919</b>	<b>748,826</b>	<b>18.88%</b>
<b>132 - Human Resources</b>								
4113	Salaries Regular Employees	197,289	206,212	155,820	50,282	206,102	214,352	4.00%
4131	Parochial Retirement	31,341	29,901	24,171	5,716	29,887	27,866	(6.76%)
4132	Group Health Insurance	17,797	19,044	15,343	3,793	19,136	20,093	5.00%



## GENERAL FUND

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015				2016 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
4133	Retired Employees Grp Insurance	7,322	7,835	3,918	3,917	7,835	8,227	5.00%
4135	Medicare Insurance	2,626	2,991	2,273	708	2,981	3,109	4.29%
4210	Books and Subscriptions	-	1,500	541	277	818	1,500	83.37%
4211	Dues-Governmental Organizations	235	800	690	-	690	800	15.94%
4221	Printed Office Forms	286	500	63	300	363	500	37.74%
4230	Education, Travel and Training	11,552	8,500	7,058	533	7,591	13,000	71.26%
4241	Office Supplies	2,283	3,800	709	2,800	3,509	3,800	8.29%
4242	Postage	1,441	2,000	518	654	1,172	2,000	70.65%
4243	Copy Supplies	2,444	4,000	1,579	1,787	3,366	4,000	18.84%
4244	Training Resources	4,374	6,000	3,406	2,054	5,460	6,000	9.89%
4247	Record Retention	29,000	34,000	28,700	4,465	33,165	37,000	11.56%
4256	Annual Pin Ceremony	3,708	6,000	4,751	1,000	5,751	6,000	4.33%
4280	Telephone	1,166	1,450	1,444	414	1,858	1,450	(21.96%)
4311	Employee Physicals	63	200	56	-	56	200	257.14%
4313	Maintenance Contract	6,772	7,500	-	7,251	7,251	7,500	3.43%
4321	Legal and Auditing	677	705	689	0	689	800	16.11%
4324	Information Systems Allocation	21,403	22,474	11,237	11,237	22,474	23,597	5.00%
4327	Professional Services	230	2,500	60	1,092	1,152	2,500	117.01%
4353	Parking Fees	609	750	651	130	781	750	(3.97%)
4360	Reimb from Other Funds	(212,403)	(226,726)	(113,363)	(113,363)	(226,726)	(231,325)	2.03%
4511	Casualty Insurance	324	334	167	167	334	334	0.00%
4512	Workers Comp Insurance	6,191	6,392	3,196	3,196	6,392	6,392	0.00%
4742	Office Equipment	-	2,500	-	1,619	1,619	2,500	54.42%
<b>Total Human Resources</b>		<b>136,730</b>	<b>151,162</b>	<b>153,676</b>	<b>(9,970)</b>	<b>143,706</b>	<b>162,945</b>	<b>13.39%</b>
<b>133 - Finance</b>								
4113	Salaries Regular Employees	636,644	733,055	496,546	160,188	656,734	758,289	15.46%
4119	Salaries-Reimbursed By Others	(30,857)	(20,000)	-	(31,525)	(31,525)	(20,000)	(36.56%)
4122	Part Time Employees	4,129	4,500	3,985	1,000	4,985	5,000	0.30%
4131	Parochial Retirement	76,633	72,789	58,857	13,644	72,501	67,608	(6.75%)
4132	Group Health Insurance	68,121	72,889	43,644	12,447	56,091	69,896	24.61%
4133	Retired Employees Grp Insurance	20,927	22,392	11,196	11,196	22,392	23,512	5.00%
4135	Medicare Insurance	7,653	8,814	6,458	926	7,384	8,663	17.32%
4136	Caddo Parish Employee Retirement	23,774	22,699	18,361	4,350	22,711	21,185	(6.72%)
4210	Books and Subscriptions	1,828	2,000	285	1,340	1,625	2,000	23.08%
4211	Dues-Governmental Organizations	5,511	6,000	3,849	669	4,518	6,000	32.80%

## GENERAL FUND

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4221	Printed Office Forms	6,938	6,000	1,421	2,952	4,373	6,000	37.21%
4223	Annual Report	4,175	9,000	2,091	2,001	4,092	9,000	119.94%
4230	Education, Travel and Training	39,791	45,000	30,956	12,561	43,517	45,000	3.41%
4241	Office Supplies	8,720	10,000	7,333	2,508	9,841	10,000	1.62%
4242	Postage	8,974	10,500	6,843	1,773	8,616	10,500	21.87%
4243	Copy Supplies	2,857	5,525	1,926	2,479	4,405	5,525	25.43%
4247	Record Retention	-	2,000	-	1,523	1,523	2,000	31.32%
4280	Telephone	4,906	4,800	3,294	1,114	4,408	4,800	8.89%
4311	Employee Physicals	-	200	61	91	152	200	31.58%
4313	Maintenance Contract	-	2,000	-	1,785	1,785	2,000	12.04%
4321	Legal and Auditing	197	705	689	-	689	800	16.11%
4324	Information Systems Allocation	21,403	22,474	11,237	11,237	22,474	23,597	5.00%
4327	Professional Services	11,074	5,000	16,751	(7,799)	8,952	5,000	(44.15)%
4353	Parking Fees	448	2,700	644	902	1,546	2,700	74.64%
4360	Reimb from Other Funds	(597,786)	(587,583)	(293,792)	(293,792)	(587,583)	(593,011)	0.92%
4372	Cost Allocation Services	11,500	12,000	-	12,000	12,000	12,500	4.17%
4511	Casualty Insurance	1,213	1,250	625	625	1,250	1,250	0.00%
4512	Workers Comp Insurance	15,807	16,321	8,160	8,161	16,321	16,321	0.00%
4542	Reimb-Section 8 Housing	(30,316)	(20,000)	(6,906)	(9,084)	(15,990)	(20,000)	25.08%
4543	Accounting Fees	(38,320)	(20,000)	-	(20,250)	(20,250)	(20,000)	(1.23)%
4742	Office Equipment	2,670	8,500	185	5,499	5,684	8,500	49.54%
<b>Total Finance</b>		<b>288,613</b>	<b>461,530</b>	<b>434,700</b>	<b>(89,479)</b>	<b>345,221</b>	<b>474,835</b>	<b>37.55%</b>
<b>136 - Information Systems</b>								
4113	Salaries Regular Employees	183,320	193,628	144,333	47,456	191,789	199,080	3.80%
4131	Parochial Retirement	28,570	28,076	22,401	5,354	27,755	25,881	(6.75)%
4132	Group Health Insurance	8,170	18,242	13,829	1,020	14,849	14,441	(2.75)%
4133	Retired Employees Grp Insurance	2,616	2,799	1,400	1,400	2,799	2,939	5.00%
4135	Medicare Insurance	2,542	2,808	2,149	529	2,678	2,887	7.80%
4210	Books and Subscriptions	-	500	-	387	387	500	29.20%
4211	Dues-Governmental Organizations	25	200	-	87	87	200	129.89%
4230	Education, Travel and Training	8,867	12,000	1,395	8,000	9,395	12,000	27.73%
4241	Office Supplies	856	800	58	456	514	800	55.64%
4242	Postage	0	100	-	89	89	100	12.36%
4250	Equipment Repairs	98	1,500	-	1,328	1,328	1,500	12.95%
4251	Gas, Oil, Grease	243	1,000	92	175	267	1,000	274.53%

## GENERAL FUND

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4280	Telephone	8,893	8,000	5,582	1,571	7,153	8,000	11.84%
4313	Maintenance Contract	174,982	175,000	95,680	77,271	172,951	180,000	4.08%
4321	Legal and Auditing	472	489	478	-	478	555	16.11%
4327	Professional Services	-	4,000	56	3,000	3,056	4,000	30.89%
4360	Reimb from Other Funds	(267,540)	(280,920)	(140,460)	(140,460)	(280,920)	(294,960)	5.00%
4511	Casualty Insurance	1,132	1,167	584	584	1,167	1,167	0.00%
4512	Workers Comp Insurance	4,166	4,301	2,151	2,150	4,301	4,301	0.00%
4742	Office Equipment	1,451	2,000	90	1,593	1,683	2,000	18.84%
4745	Computer Equipment Purchases	630	4,000	335	2,999	3,334	4,000	19.98%
4746	Computer Software Purchase	77	2,000	-	1,568	1,568	2,000	27.55%
4754	Internet Access and Maintenance	4,799	12,000	735	9,849	10,584	12,000	13.38%
<b>Total Information Systems</b>		<b>164,367</b>	<b>193,690</b>	<b>150,887</b>	<b>26,405</b>	<b>177,292</b>	<b>184,391</b>	<b>4.00%</b>
<b>150 - Allocation To Other Entities</b>								
4951	Metropolitan Planning	189,200	189,200	94,600	94,600	189,200	217,580	15.00%
4952	Civil Defense	32,405	40,000	7,838	26,078	33,915	50,000	47.43%
4955	Parish Service Office	36,313	30,503	25,419	5,084	30,503	35,424	16.13%
<b>Total Allocation To Other Entities</b>		<b>257,918</b>	<b>259,703</b>	<b>127,857</b>	<b>125,761</b>	<b>253,618</b>	<b>303,004</b>	<b>19.47%</b>
<b>161 - Facilities &amp; Maintenance</b>								
<b>63 - Coroner Building</b>								
4260	Building Repairs & Maintenance	13,800	12,000	6,223	5,192	11,415	12,000	5.12%
4272	Electricity	13,867	20,000	10,445	9,475	19,920	20,000	0.40%
4273	Water	1,098	2,000	1,831	440	2,271	2,300	1.28%
4280	Telephone	9,259	9,400	7,180	2,099	9,279	9,400	1.30%
4312	Pest Control	420	500	360	60	420	500	19.05%
4316	Security	420	500	280	140	420	500	19.05%
4317	Janitorial Service	16,200	19,000	13,500	2,700	16,200	19,000	17.28%
4388	Building Management	3,098	3,268	1,634	1,634	3,268	3,396	3.92%
<b>Total Coroner Building</b>		<b>58,162</b>	<b>66,668</b>	<b>41,453</b>	<b>21,740</b>	<b>63,193</b>	<b>67,096</b>	<b>6.18%</b>
<b>64 - LSU Extension Bldg</b>								
4260	Building Repairs & Maintenance	4,888	7,000	1,407	5,005	6,412	7,000	9.17%
4272	Electricity	5,731	7,500	4,861	1,960	6,821	7,500	9.95%

## GENERAL FUND

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015				2016 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
4273	Water	235	350	129	107	236	350	48.31%
4280	Telephone	899	1,000	666	237	903	1,000	10.74%
4291	Lawn and Tree Maintenance	402	2,000	-	1,722	1,722	2,000	16.14%
4312	Pest Control	400	500	315	52	367	500	36.24%
4316	Security	420	500	280	140	420	500	19.05%
4317	Janitorial Service	9,000	11,000	7,500	1,663	9,163	11,000	20.05%
4318	Waste Disposal Fees	-	1,050	524	388	912	1,050	15.13%
4388	Building Management	3,098	3,268	1,634	1,634	3,268	3,396	3.92%
4511	Casualty Insurance	2,022	2,085	1,043	1,043	2,085	2,085	0.00%
<b>Total LSU Extension Bldg</b>		<b>27,094</b>	<b>36,253</b>	<b>18,359</b>	<b>13,950</b>	<b>32,309</b>	<b>36,381</b>	<b>12.60%</b>
<b>65 - Archives</b>								
4327	Professional Services	72,940	75,000	62,250	12,610	74,860	76,000	1.52%
<b>Total Archives</b>		<b>72,940</b>	<b>75,000</b>	<b>62,250</b>	<b>12,610</b>	<b>74,860</b>	<b>76,000</b>	<b>1.52%</b>
<b>69 - David Raines Comm Center</b>								
4114	Salaries-Special	5,600	5,770	2,800	2,800	5,600	5,770	3.04%
4260	Building Repairs & Maintenance	31,265	30,000	18,187	11,224	29,411	30,000	2.00%
4272	Electricity	42,242	47,000	32,949	11,670	44,619	47,000	5.34%
4273	Water	5,159	3,500	3,701	1,528	5,229	5,500	5.18%
4291	Lawn and Tree Maintenance	1,408	3,000	260	1,957	2,217	3,000	35.32%
4312	Pest Control	220	1,500	630	617	1,247	1,500	20.29%
4316	Security	1,008	1,200	672	336	1,008	1,200	19.05%
4317	Janitorial Service	15,000	17,500	12,500	2,611	15,111	17,500	15.81%
4318	Waste Disposal Fees	3,888	5,000	3,123	1,294	4,417	5,000	13.20%
4388	Building Management	8,853	9,338	4,669	4,669	9,338	9,703	3.91%
4511	Casualty Insurance	1,132	1,167	584	584	1,167	1,167	0.00%
4544	Utilities Charged To Other	(37,737)	(30,000)	(22,859)	(9,421)	(32,280)	(30,000)	(7.06%)
4558	Reimb-Health Tax Fund	(31,800)	(33,390)	(16,695)	(16,695)	(33,390)	(33,390)	0.00%
<b>69 - David Raines Comm Center</b>		<b>46,238</b>	<b>61,585</b>	<b>40,521</b>	<b>13,173</b>	<b>53,694</b>	<b>63,950</b>	<b>19.10%</b>
<b>Total Facilities &amp; Maintenance</b>		<b>204,434</b>	<b>239,506</b>	<b>162,583</b>	<b>61,473</b>	<b>224,056</b>	<b>243,427</b>	<b>8.65%</b>

## GENERAL FUND

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015				2016 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
<b>170 - Elections</b>								
<b>71 - Registrar of Voters</b>								
4113	Salaries Regular Employees	198,097	247,200	121,876	101,592	223,468	273,045	22.19%
4122	Salaries-Part Time	116,293	153,700	69,173	60,075	129,248	135,000	4.45%
4132	Group Health Insurance	62,129	69,415	35,475	26,122	61,597	64,677	5.00%
4133	Retired Employees Grp Insurance	6,807	7,283	3,642	3,641	7,283	7,647	5.00%
4135	Medicare Insurance	11,982	16,821	7,107	3,394	10,501	14,298	36.16%
4137	Supplemental Benefits	720	720	540	180	720	720	0.00%
4138	Unemployment Claims	-	5,000	2,312	1,000	3,312	5,000	50.97%
4139	ROV Retirement	43,314	60,946	28,048	8,864	36,912	61,597	66.88%
4210	Books and Subscriptions	3,820	2,200	1,825	1,563	3,388	3,500	3.31%
4211	Dues-Governmental Organizations	2,120	3,900	1,390	829	2,219	3,900	75.75%
4220	Official Publications	25,309	22,200	15,473	8,585	24,058	22,200	(7.72%)
4221	Printed Office Forms	3,875	5,700	-	4,862	4,862	5,700	17.24%
4230	Education, Travel and Training	13,599	23,800	12,274	6,198	18,472	23,800	28.84%
4241	Office Supplies	21,656	23,700	12,701	5,784	18,485	23,700	28.21%
4242	Postage	39,388	49,800	18,866	27,956	46,822	49,800	6.36%
4243	Copy Supplies	3,754	15,200	3,325	1,215	4,540	15,200	234.80%
4247	Record Retention	6,461	8,800	3,792	2,609	6,401	8,800	37.48%
4250	Equipment Repairs	1,317	2,400	-	1,497	1,497	2,400	60.32%
4251	Gas, Oil, Grease	37	1,200	-	987	987	1,200	21.58%
4260	Building Repairs & Maintenance	1,960	1,800	111	1,000	1,111	1,800	62.02%
4280	Telephone	2,577	7,800	1,800	1,794	3,594	7,800	117.03%
4313	Maintenance Contract	4,685	11,600	2,685	5,000	7,685	11,600	50.94%
4327	Professional Services	24,848	19,000	8,895	7,224	16,119	19,000	17.87%
4353	Parking Fees	15,096	14,500	11,850	2,108	13,958	14,500	3.88%
4357	Mobile Voter Registration	-	1,500	-	819	819	1,500	83.15%
4511	Casualty Insurance	971	1,001	501	500	1,001	1,001	0.00%
4512	Workers Comp Insurance	4,166	4,301	2,151	2,150	4,301	4,301	0.00%
4742	Office Equipment	10,051	10,500	670	9,000	9,670	10,500	8.58%
<b>Total Registrar of Voters</b>		<b>625,031</b>	<b>791,987</b>	<b>366,482</b>	<b>296,548</b>	<b>663,030</b>	<b>794,186</b>	<b>19.78%</b>

## GENERAL FUND

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>72 - Election Cost</b>								
4172	Election Expense	138,851	160,000	17,726	109,122	126,848	160,000	26.14%
4173	Voting Precinct Improvement	-	3,000	-	2,894	2,894	3,000	3.66%
<b>Total Election Cost</b>		<b>138,851</b>	<b>163,000</b>	<b>17,726</b>	<b>112,016</b>	<b>129,742</b>	<b>163,000</b>	<b>25.63%</b>
<b>Total Elections</b>		<b>763,882</b>	<b>954,987</b>	<b>384,208</b>	<b>408,565</b>	<b>792,772</b>	<b>957,186</b>	<b>20.74%</b>
<b>180 - Statutory Appropriations</b>								
4201	Ambulance Service	6,350	7,000	4,500	2,957	7,457	7,000	(6.13%)
4202	Pauper Funeral	-	2,000	-	1,857	1,857	2,000	7.70%
4310	Codification of Ordinances	2,669	6,000	2,329	2,387	4,716	6,000	27.23%
4352	Governmental Consultants	75,495	100,000	15,000	71,150	86,150	100,000	16.08%
4530	Interest Expense	-	1,500	-	548	548	1,500	173.72%
4591	Retirement Contributions	198,798	205,350	-	202,210	202,210	205,760	1.76%
4592	Sheriff's Tax Collection	869	1,000	294	690	984	1,000	1.63%
4810	Principal Payments	-	115,000	115,000	-	115,000	120,000	4.35%
4820	Interest Payments	-	82,600	82,600	-	82,600	80,250	(2.85%)
4830	Paying Agent Fees	-	200	100	43	143	200	39.86%
<b>Total Statutory Appropriations</b>		<b>284,181</b>	<b>520,650</b>	<b>219,823</b>	<b>281,842</b>	<b>501,665</b>	<b>523,710</b>	<b>4.39%</b>
<b>611 - LSU Extension Service</b>								
4113	Salaries Regular Employees	60,000	63,000	45,750	17,250	63,000	63,000	0.00%
4230	Education, Travel and Training	-	500	-	351	351	500	42.45%
4241	Office Supplies	1,810	1,700	1,346	337	1,683	1,700	1.01%
4243	Copy Supplies	2,478	3,800	1,643	549	2,192	3,800	73.36%
4250	Equipment Repairs	1,379	2,000	1,091	896	1,987	2,000	0.65%
4251	Gas, Oil, Grease	2,788	2,600	1,260	1,254	2,514	2,600	3.42%
4742	Office Equipment	-	500	-	398	398	500	25.63%
<b>Total LSU Extension Service</b>		<b>68,455</b>	<b>74,100</b>	<b>51,090</b>	<b>21,035</b>	<b>72,125</b>	<b>74,100</b>	<b>2.74%</b>
<b>Total Expenditures - General Fund</b>		<b>9,974,128</b>	<b>11,026,003</b>	<b>8,365,664</b>	<b>2,185,671</b>	<b>10,551,336</b>	<b>11,444,090</b>	<b>8.46%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>(636,866)</b>	<b>(1,765,823)</b>	<b>(6,025,198)</b>	<b>4,855,857</b>	<b>(1,169,342)</b>	<b>(2,063,280)</b>	<b>76.45%</b>

## GENERAL FUND

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
<b>Other Financing Sources (Uses)</b>							
3852	Transfer From Capital Outlay	2,077	-	-	15,000	15,000	- (100.00%)
3855	Transfer From Criminal Justice	1,725,000	1,700,000	850,000	850,000	1,700,000	2,000,000 17.65%
4688	Transfer To Capital Outlay	(150,000)	(400,000)	(200,000)	(200,000)	(400,000)	(1,610,000) 302.50%
<b>Total Other Financing Sources (Uses)</b>		<b>1,577,077</b>	<b>1,300,000</b>	<b>650,000</b>	<b>665,000</b>	<b>1,315,000</b>	<b>390,000 (70.34%)</b>
<b>Net Change In Fund Balance</b>		<b>940,211</b>	<b>(465,823)</b>	<b>(5,375,198)</b>	<b>5,520,857</b>	<b>145,658</b>	<b>(1,673,280) (1,248.77%)</b>
<b>Fund Balance, Beginning of Year</b>		<b>15,989,913</b>	<b>16,746,167</b>	<b>16,930,124</b>	<b>11,554,926</b>	<b>16,930,124</b>	<b>17,075,782 0.86%</b>
<b>Fund Balance, End of Year</b>		<b>\$ 16,930,124</b>	<b>16,280,344</b>	<b>11,554,926</b>	<b>17,075,783</b>	<b>17,075,782</b>	<b>15,402,502 (9.80%)</b>





## **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.

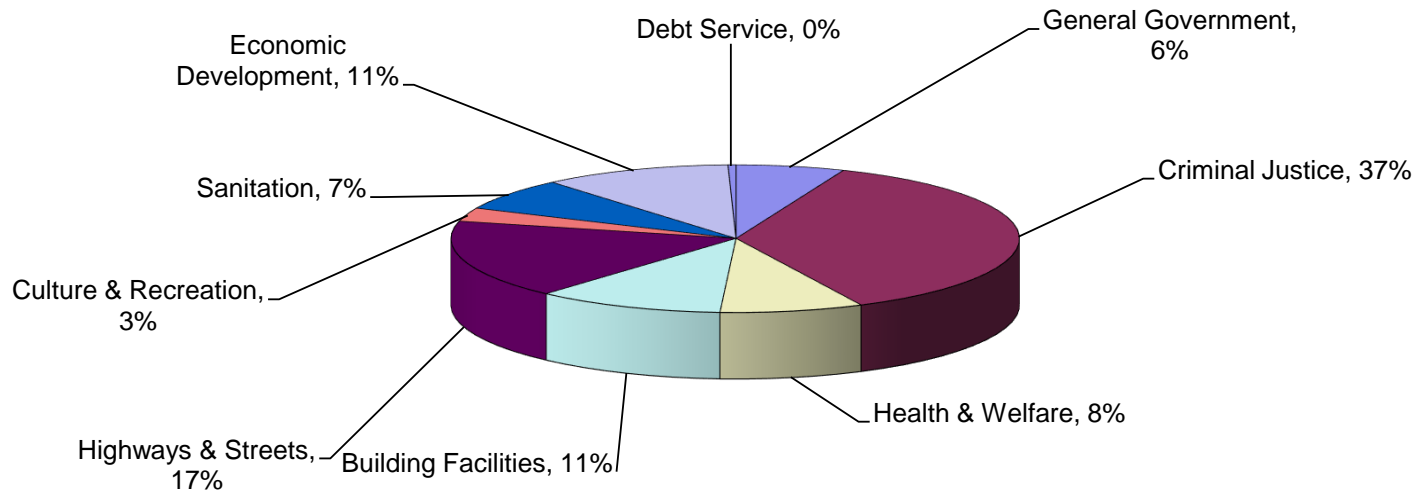
**Reserve Trust Fund** – The Reserve Trust Fund was established to provide financial resources in the event of a major interruption in budgeted revenues, a catastrophic natural disaster, an extraordinary economic development opportunity or other occasion requiring immediate emergency funding needs or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

**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	Total
<b>Revenues</b>															
Tax Revenue	\$ 13,366,540	4,450,490	8,629,500	1,386,630	3,451,700	3,234,840	3,269,970	2,858,940	-	5,626,750	-	-	-	-	46,275,360
Licenses & Permits	360,000	-	-	-	-	-	5,000	-	-	-	-	-	-	-	365,000
Intergovernmental Revenue	2,098,000	114,000	221,000	35,000	-	876,829	83,500	73,000	-	136,000	-	-	-	-	3,637,329
Gaming Revenue	-	-	-	-	-	-	-	-	1,290,000	-	-	475,000	-	-	1,765,000
Oil and Gas	-	-	-	-	-	-	-	-	-	-	400,000	-	-	-	400,000
Charges For Services	429,300	-	-	-	-	3,000	78,000	-	-	-	-	-	27,000	-	537,300
Fines & Forfeitures	27,000	-	-	-	-	-	-	-	-	-	-	-	100	-	27,100
Rents & Interest Earned	70,000	18,000	11,000	19,000	70,000	3,000	11,000	125	150	1,000	175,000	5,000	100	320,000	703,375
Other Revenues	110,000	3,000	8,000	9,000	100,000	14,200	2,500	-	10,000	-	-	-	-	-	256,700
<b>Total Revenues</b>	<b>16,460,840</b>	<b>4,585,490</b>	<b>8,869,500</b>	<b>1,449,630</b>	<b>3,621,700</b>	<b>4,131,869</b>	<b>3,449,970</b>	<b>2,932,065</b>	<b>1,300,150</b>	<b>5,763,750</b>	<b>575,000</b>	<b>480,000</b>	<b>27,200</b>	<b>320,000</b>	<b>53,967,164</b>
<b>Expenditures By Function</b>															
General Government															
Allocations-Other Entities	-	-	-	15,000	-	-	-	-	1,339,250	-	-	-	-	-	1,354,250
Administration	-	-	-	-	-	-	-	-	277,859	-	40,368	-	-	411,965	730,192
Fleet Services	645,936	-	-	-	-	-	-	-	-	-	-	-	-	-	645,936
Criminal Justice															
Criminal Administration	-	-	-	-	-	-	-	-	-	341,781	-	-	25,373	-	367,154
CCC -Facs & Maintenance	-	-	3,531,125	-	-	-	-	-	-	-	-	-	-	-	3,531,125
CCC -Statutory Charges	-	-	5,355,000	-	-	-	-	-	-	-	-	-	-	-	5,355,000
Juvenile Court	-	-	-	-	-	625,759	-	-	-	-	-	-	-	-	625,759
Juv Services - Probation	-	-	-	-	-	3,377,726	-	-	-	-	-	-	-	-	3,377,726
Juv Services - Detention	-	-	-	-	-	2,969,617	-	-	-	-	-	-	-	-	2,969,617
Health & Welfare															
Shreveport Regional Lab	-	-	-	-	-	-	126,199	-	-	-	-	-	-	-	126,199
Highland Health Unit	-	-	-	-	-	-	688,951	-	-	-	-	-	-	-	688,951
Vivian Health Unit	-	-	-	-	-	-	69,241	-	-	-	-	-	-	-	69,241
David Raines Comm Ctr	-	-	-	-	-	-	33,390	-	-	-	-	-	-	-	33,390
Animal Services	-	-	-	-	-	-	2,130,120	-	-	-	-	-	-	-	2,130,120
Mosquito Control	-	-	-	-	-	-	543,814	-	-	-	-	-	-	-	543,814
Building Facilities															
Courthouse	-	3,844,147	-	-	-	-	-	-	-	-	-	-	-	-	3,844,147
Bickham Building	-	147,779	-	-	-	-	-	-	-	-	-	-	-	-	147,779
Government Plaza	-	201,607	-	-	-	-	-	-	-	-	-	-	-	-	201,607
Juvenile Justice Buildings	-	-	-	-	-	532,198	-	-	-	-	-	-	-	-	532,198
Veterans Affairs	-	29,000	-	-	-	-	-	-	-	-	-	-	-	-	29,000
Highways & Streets															
Road Administration	1,738,157	-	-	-	-	-	-	-	-	-	-	-	-	-	1,738,157
Road Maintenance	5,878,431	-	-	-	-	-	-	-	-	-	-	-	-	-	5,878,431
Sanitation	-	-	-	-	3,138,943	-	-	-	-	-	-	-	-	-	3,138,943
Culture & Recreation	-	-	-	1,318,693	-	-	-	-	-	-	-	-	-	-	1,318,693
Economic Development	-	-	-	-	-	-	-	3,311,268	-	-	-	1,442,035	-	-	4,753,303
Debt Service	-	-	200,450	-	-	-	-	-	-	-	-	-	-	-	200,450
<b>Total Expenditures</b>	<b>8,262,524</b>	<b>4,222,533</b>	<b>9,086,575</b>	<b>1,333,693</b>	<b>3,138,943</b>	<b>7,505,300</b>	<b>3,591,715</b>	<b>3,311,268</b>	<b>1,617,109</b>	<b>341,781</b>	<b>40,368</b>	<b>1,442,035</b>	<b>25,373</b>	<b>411,965</b>	<b>44,331,182</b>
<b>Excess (Deficiency)</b>	<b>8,198,317</b>	<b>362,957</b>	<b>(217,075)</b>	<b>115,937</b>	<b>482,757</b>	<b>(3,373,431)</b>	<b>(141,745)</b>	<b>(379,203)</b>	<b>(316,959)</b>	<b>5,421,969</b>	<b>534,632</b>	<b>(962,035)</b>	<b>1,827</b>	<b>(91,965)</b>	<b>9,635,983</b>
<b>Other Financing Sources (Uses)</b>															
Transfers In	-	-	-	-	-	3,450,000	-	-	300,000	-	-	950,000	-	-	4,700,000
Transfers Out	(13,088,000)	(353,000)	(485,000)	(180,000)	(2,023,000)	(150,000)	(162,000)	-	-	(5,450,000)	(1,700,000)	-	-	-	(23,591,000)
<b>Total Other Fin Sources (Uses)</b>	<b>(13,088,000)</b>	<b>(353,000)</b>	<b>(485,000)</b>	<b>(180,000)</b>	<b>(2,023,000)</b>	<b>3,300,000</b>	<b>(162,000)</b>	<b>-</b>	<b>300,000</b>	<b>(5,450,000)</b>	<b>(1,700,000)</b>	<b>950,000</b>	<b>-</b>	<b>-</b>	<b>(18,891,000)</b>
<b>Net Change In Fund Balances</b>	<b>(4,889,684)</b>	<b>9,957</b>	<b>(702,075)</b>	<b>(64,063)</b>	<b>(1,540,243)</b>	<b>(73,431)</b>	<b>(303,745)</b>	<b>(379,203)</b>	<b>(16,959)</b>	<b>(28,031)</b>	<b>(1,165,368)</b>	<b>(12,035)</b>	<b>1,827</b>	<b>(91,965)</b>	<b>(9,255,018)</b>
<b>Beginning Fund Balance</b>	<b>21,372,203</b>	<b>7,959,030</b>	<b>7,937,276</b>	<b>3,211,756</b>	<b>22,044,127</b>	<b>4,088,920</b>	<b>4,634,510</b>	<b>493,845</b>	<b>426,897</b>	<b>2,008,009</b>	<b>8,388,874</b>	<b>1,038,210</b>	<b>28,840</b>	<b>37,656,874</b>	<b>121,289,370</b>
<b>Ending Fund Balance</b>	<b>\$ 16,482,519</b>	<b>7,968,987</b>	<b>7,235,201</b>	<b>3,147,693</b>	<b>20,503,884</b>	<b>4,015,489</b>	<b>4,330,765</b>	<b>114,642</b>	<b>409,938</b>	<b>1,979,978</b>	<b>7,223,506</b>	<b>1,026,175</b>	<b>30,667</b>	<b>37,564,909</b>	<b>112,034,353</b>

## SPECIAL REVENUE FUNDS - EXPENDITURES BY FUNCTION



37% of the expenditures in the Special Revenue Funds relate to criminal justice. Criminal justice costs are those costs for CCC, Juvenile Court, and the Department of Juvenile Services. Highways and Streets are the costs associated with maintaining the roads, bridges, and drainage infrastructures for Caddo Parish. Building Facilities represent the costs that are required for the upkeep of all Parish buildings.

## SPECIAL REVENUE FUNDS

### Budget By Category

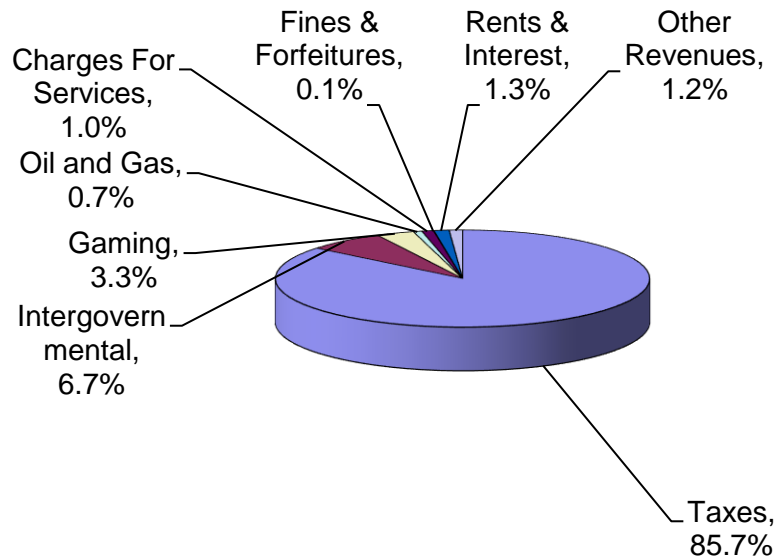
	2014 Actual	2015		2016 Adopted
		Budget	Estimated	
<b>Revenues</b>				
Tax Revenue	\$ 49,025,651	45,090,550	45,227,601	46,275,360
Licenses & Permits	394,140	321,000	369,625	365,000
Intergovernmental Revenue	3,962,374	3,462,629	3,682,944	3,637,329
Gaming Revenue	1,791,430	1,625,000	1,727,119	1,765,000
Oil and Gas Revenue	853,286	1,005,000	305,994	400,000
Charges For Services	493,139	561,800	458,625	537,300
Fines & Forfeitures	23,730	50,150	26,727	27,100
Rents & Interest Earned	1,012,211	673,375	786,399	703,375
Other Revenues	582,490	287,200	249,507	256,700
<b>Total Revenues</b>	<b>58,138,450</b>	<b>53,076,704</b>	<b>52,834,541</b>	<b>53,967,164</b>
<b>Expenditures</b>				
Salaries & Benefits	16,746,522	18,171,763	17,382,569	18,223,460
Materials & Supplies	2,288,111	2,819,517	2,517,571	2,831,590
Education, Training & Travel	187,938	218,609	197,197	229,865
Utilities	763,803	1,127,500	1,013,350	1,304,000
Repairs & Maintenance	2,334,274	2,398,890	2,246,044	2,430,390
Prison Operations	5,087,617	5,150,600	5,339,113	5,584,000
Contract Services	5,867,327	6,806,699	6,648,146	7,008,891
Statutory Charges	142,418	199,975	145,296	160,125
Internal Charges	2,244,285	2,284,541	2,323,919	2,445,662
Capital Outlay	37,330	85,250	72,931	93,250
Allocations To Other Entities	2,875,534	4,035,505	3,651,225	3,189,250
Debt Service	390,100	197,800	197,800	200,450
Other Expenses	236,618	325,406	261,600	354,970
Grant Programs	622,319	515,479	491,827	575,479
Reimbursements	(288,010)	(363,200)	(355,110)	(360,200)
Juror & Witness Expense	39,700	66,000	55,707	60,000
<b>Total Expenditures</b>	<b>39,575,885</b>	<b>44,040,334</b>	<b>42,189,185</b>	<b>44,331,182</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>	<b>18,562,566</b>	<b>9,036,370</b>	<b>10,645,356</b>	<b>9,635,983</b>

## SPECIAL REVENUE FUNDS

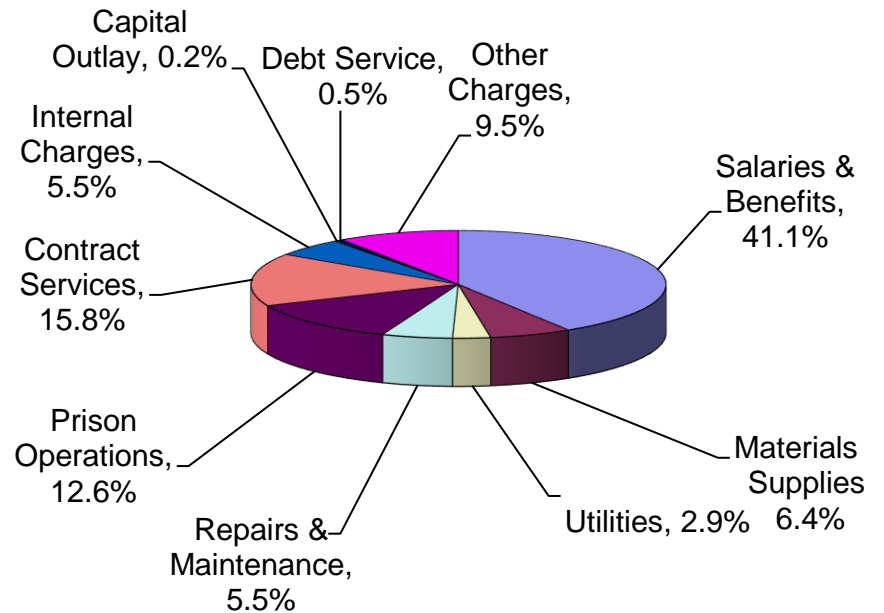
### Budget By Category

	2014 Actual	2015		2016 Adopted
		Budget	Estimated	
<b>Other Financing Sources (Uses)</b>				
Transfers In	5,133,885	4,700,000	7,327,275	4,700,000
Transfer Out	(18,011,000)	(20,183,000)	(20,183,000)	(23,591,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(12,877,115)</b>	<b>(15,483,000)</b>	<b>(12,855,725)</b>	<b>(18,891,000)</b>
<b>Net Change In Fund Balance</b>	<b>5,685,450</b>	<b>(6,446,630)</b>	<b>(2,210,369)</b>	<b>(9,255,018)</b>
<b>Fund Balance, Beginning Of Year</b>	<b>117,389,777</b>	<b>117,444,001</b>	<b>123,075,662</b>	<b>121,289,370</b>
<b>Fund Balance, End Of Year</b>	<b>\$ 123,075,227</b>	<b>110,997,371</b>	<b>120,865,293</b>	<b>112,034,353</b>

### REVENUES BY SOURCE



### EXPENDITURES BY CATEGORY



## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>Public Works Fund (200)</b>								
<b>Revenues</b>								
3113	Ad Valorem Tax-Parish	\$ 6,649,752	6,902,990	-	6,808,880	6,808,880	6,517,920	(4.27%)
3114	Gas & Oil Sales	201,553	225,000	89,309	35,338	124,647	225,000	80.51%
3115	Estimated Uncollectible Taxes	(88,885)	(241,610)	-	(204,270)	(204,270)	(195,540)	(4.27%)
3117	Sign Billings	1,602	2,300	3,916	1,279	5,195	2,300	(55.73%)
3119	Equipment Repair Billings	99,380	100,000	105,542	11,086	116,628	100,000	(14.26%)
3120	Prior Year Taxes	73,594	42,140	49,211	1,514	50,725	44,160	(12.94%)
3175	Sales Tax Collections	9,197,286	6,400,000	5,099,442	1,569,961	6,669,403	7,000,000	4.96%
3180	Culvert Fees	9,953	7,500	8,359	1,355	9,714	10,000	2.94%
3181	Subdivision Fees	8,350	12,000	11,119	3,660	14,779	12,000	(18.80%)
3190	Special Assessment Revenue	18,601	10,000	-	11,770	11,770	10,000	(15.04%)
3219	Oil and Gas Permits	378,235	300,000	353,865	2,895	356,760	350,000	(1.89%)
3220	Building Permits	10,680	15,000	8,570	785	9,355	10,000	6.89%
3224	Fines	23,650	50,000	25,730	912	26,642	27,000	1.34%
3351	State Revenue Sharing	170,158	148,000	-	147,500	147,500	148,000	0.34%
3356	Parish Transportation Fund	1,471,985	1,400,000	1,076,519	380,397	1,456,916	1,450,000	(0.47%)
3357	Road Royalty	681,319	400,000	278,513	-	557,026	500,000	(10.24%)
3610	Interest Earned	98,123	60,000	65,148	16,668	81,816	70,000	(14.44%)
3692	Adjudicated Property Fees	51,033	110,000	74,055	1,025	75,080	80,000	6.55%
3695	Miscellaneous Revenue	382,862	100,000	59,208	27,764	86,972	100,000	14.98%
<b>Total Revenues - Public Works Fund</b>		<b>19,439,231</b>	<b>16,043,320</b>	<b>7,308,504</b>	<b>8,818,521</b>	<b>16,405,538</b>	<b>16,460,840</b>	<b>0.34%</b>
<b>Expenditures</b>								
<b>411 - Road Administration</b>								
4113	Salaries Regular Employees	736,387	769,292	579,077	185,804	764,881	799,979	4.59%
4131	Parochial Retirement	95,252	92,065	74,767	17,258	92,025	85,117	(7.51%)
4132	Group Health Insurance	92,474	121,309	61,681	13,654	75,335	79,102	5.00%
4133	Retired Employees Grp Insurance	24,058	25,742	12,871	12,871	25,742	27,029	5.00%
4135	Medicare Insurance	9,963	11,126	8,558	2,643	11,201	11,601	3.57%
4136	Caddo Parish Employee Retirement	20,404	19,484	15,756	3,725	19,481	20,276	4.08%
4138	Unemployment Claims	-	3,000	-	1,484	1,484	3,000	102.16%
4210	Books and Subscriptions	1,434	1,500	1,386	39	1,425	1,500	5.26%
4211	Dues-Governmental Organizations	3,285	3,000	885	2,104	2,989	3,000	0.37%
4221	Printed Office Forms	553	1,500	498	623	1,121	1,500	33.81%
4230	Education, Training and Travel	30,357	30,000	24,873	4,086	28,959	32,000	10.50%
4241	Office Supplies	20,623	18,000	8,732	6,946	15,678	18,000	14.81%

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4243	Copy Supplies	3,009	6,000	2,292	1,831	4,123	6,000	45.53%
4250	Equipment Repairs	5,129	7,000	6,955	34	6,989	8,000	14.47%
4251	Gas, Oil, Grease	8,985	15,000	4,356	5,542	9,898	14,000	41.44%
4280	Telephone	9,947	17,000	5,896	3,616	9,512	16,000	68.21%
4311	Employee Physicals	-	500	85	-	85	500	488.24%
4313	Maintenance Contract	7,250	12,000	9,965	1,356	11,321	12,000	6.00%
4321	Legal and Auditing	6,383	6,651	6,496	155	6,651	7,548	13.49%
4324	Information Systems Allocation	45,482	47,756	23,878	23,800	47,678	50,143	5.17%
4327	Professional Services	176,575	175,000	209,388	1,133	210,521	185,000	(12.12)%
4329	Reimb From PW Funds	(179,300)	(179,300)	(89,650)	(89,650)	(179,300)	(206,195)	15.00%
4353	Parking Fees	2,036	3,000	1,797	748	2,545	3,000	17.88%
4361	General Fund Administration	194,145	195,844	97,922	97,922	195,844	199,015	1.62%
4387	Adjudicated Property Expenses	8,312	15,000	4,994	6,240	11,234	15,000	33.52%
4511	Casualty Insurance	108,375	111,728	55,864	55,864	111,728	111,728	0.00%
4512	Workers Comp Insurance	18,299	18,894	9,447	9,447	18,894	18,894	0.00%
4591	Retirement Contributions	198,298	205,450	-	201,540	201,540	192,920	(4.28)%
4592	Sheriff's Tax Collection	582	2,500	209	580	789	2,500	216.86%
4742	Office Equipment	1,166	5,000	146	2,197	2,343	5,000	113.40%
4745	Computer Equipment Purchases	975	15,000	-	12,500	12,500	15,000	20.00%
<b>Total Road Administration</b>		<b>1,650,437</b>	<b>1,776,041</b>	<b>1,139,123</b>	<b>586,093</b>	<b>1,725,216</b>	<b>1,738,157</b>	<b>0.75%</b>
<b>431 - Fleet Services</b>								
4113	Salaries Regular Employees	337,991	352,311	270,663	78,658	349,321	369,954	5.91%
4114	Salaries-Special	3,943	-	14,739	4,583	19,322	10,000	(48.25)%
4131	Parochial Retirement	53,687	51,085	41,832	9,191	51,023	48,094	(5.74)%
4132	Group Health Insurance	73,104	78,221	63,842	14,147	77,989	81,888	5.00%
4133	Retired Employees Grp Insurance	13,075	13,990	6,995	6,995	13,990	14,690	5.00%
4135	Medicare Insurance	4,325	5,109	3,742	1,356	5,098	5,365	5.23%
4230	Education, Travel and Training	277	5,000	684	2,861	3,545	5,000	41.04%
4241	Office Supplies	188	1,500	-	989	989	1,500	51.67%
4243	Copy Supplies	883	1,500	503	595	1,098	1,500	36.61%
4250	Equipment Repairs	398,919	375,000	246,450	125,895	372,345	375,000	0.71%
4251	Gas, Oil, Grease	892,058	900,000	444,686	410,992	855,678	900,000	5.18%
4260	Building Repairs & Maintenance	25,848	30,000	20,629	8,926	29,555	40,000	35.34%
4265	Uniforms	897	3,500	478	2,511	2,989	3,500	17.10%
4270	Services and Supplies Charged to Others	(1,373,794)	(1,300,000)	(769,348)	(541,639)	(1,310,987)	(1,300,000)	(0.84)%
4271	Natural Gas	5,151	8,000	3,113	2,965	6,078	8,000	31.62%



## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4272	Electricity	21,891	25,000	15,977	6,368	22,345	25,000	11.88%
4273	Water	1,384	2,000	1,674	213	1,887	2,000	5.99%
4280	Telephone	1,407	2,500	1,346	552	1,898	2,500	31.72%
4290	Safety Apparel	56	500	-	235	235	500	112.77%
4311	Employee Physicals	267	250	240	100	340	250	(26.47%)
4313	Maintenance Contract	370	1,000	-	770	770	1,000	29.87%
4321	Legal and Auditing	898	935	913	12	925	1,061	14.70%
4324	Information Systems Allocation	8,026	8,428	4,214	4,214	8,428	8,849	5.00%
4325	Computer System	370	2,500	-	2,450	2,450	8,000	226.53%
4361	General Fund Administration	53,098	52,993	26,496	26,497	52,993	53,786	1.50%
4365	Fleet Service Allocation	(86,000)	(86,000)	(43,000)	(43,000)	(86,000)	(86,000)	0.00%
4388	Building Management	1,771	1,867	933	934	1,867	1,940	3.91%
4421	Sign Materials	23,946	40,000	21,804	11,075	32,879	40,000	21.66%
4422	Small Tools	2,682	2,500	1,031	1,403	2,434	2,500	2.71%
4511	Casualty Insurance	9,301	9,589	4,794	4,795	9,589	9,589	0.00%
4512	Workers Comp Insurance	10,006	10,331	5,166	5,165	10,331	10,470	0.00%
<b>Total Fleet Services</b>		<b>486,025</b>	<b>599,609</b>	<b>390,598</b>	<b>150,806</b>	<b>541,404</b>	<b>645,936</b>	<b>100.00%</b>
<b>441 - Road Maintenance</b>								
<b>30 - Drainage</b>								
4248	Equipment Rental	-	10,000	-	7,100	7,100	10,000	40.85%
4276	Emergency Coordination	9,000	9,000	4,500	4,500	9,000	9,000	0.00%
4319	Spraying of Right of Way	461,220	475,000	354,654	111,246	465,900	475,000	1.95%
4321	Legal and Auditing	4,199	4,252	4,273	-	4,202	4,825	14.83%
4323	Engineering Fees	-	6,000	-	5,493	5,493	5,000	(8.98%)
4330	Public Works Administration	48,500	48,500	24,250	24,250	48,500	51,549	6.29%
4361	General Fund Administration	32,200	31,937	15,969	15,968	31,937	32,421	1.52%
4424	Flood Preparedness	12,592	25,000	13,322	6,543	19,865	25,000	25.85%
4511	Casualty Insurance	64,701	66,703	33,351	33,352	66,703	66,703	0.00%
4592	Sheriff's Tax Collection	238	500	86	370	456	500	9.65%
<b>Total Drainage Improvements</b>		<b>632,650</b>	<b>676,892</b>	<b>450,404</b>	<b>208,823</b>	<b>659,156</b>	<b>679,998</b>	<b>3.16%</b>
<b>31 - Road Capital Improvements</b>								
4321	Legal and Auditing	4,081	4,375	4,153	-	4,275	4,965	16.14%
4323	Engineering Fees	-	5,000	-	-	3,578	5,000	39.74%
4330	Public Works Administration	70,800	70,800	35,400	35,400	70,800	72,168	1.93%

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4361	General Fund Administration	32,200	31,937	15,969	15,968	31,937	32,421	1.52%
4375	Tax Collection Charges	92,169	85,000	50,776	34,124	84,900	85,000	0.12%
4415	Bridge Materials and Supplies	13,505	20,000	3,281	-	15,696	20,000	27.42%
4711	Right Of Way	-	2,500	-	1,541	1,541	2,500	62.23%
<b>Total Road Capital Improvements</b>		<b>212,754</b>	<b>219,612</b>	<b>109,578</b>	<b>87,034</b>	<b>212,727</b>	<b>222,054</b>	<b>4.38%</b>
<b>51 - North Camp</b>								
4113	Salaries Regular Employees	821,069	928,501	691,528	134,170	825,698	905,089	9.62%
4131	Parochial Retirement	130,479	133,817	103,678	25,230	128,908	116,412	(9.69%)
4132	Group Health Insurance	205,470	238,357	163,002	40,454	203,456	213,629	5.00%
4133	Retired Employees Grp Insurance	40,531	43,368	21,684	21,684	43,368	45,536	5.00%
4135	Medicare Insurance	9,833	12,564	9,008	2,015	11,023	12,157	10.29%
4138	Unemployment Claims	-	1,500	-	548	548	1,500	173.72%
4230	Education, Training and Travel	2,137	4,000	686	1,659	2,345	4,000	70.58%
4241	Office Supplies	4,557	7,000	2,330	2,259	4,589	7,000	52.54%
4243	Copy Supplies	535	2,500	336	653	989	2,500	152.78%
4248	Equipment Rental	6,188	6,000	553	3,948	4,500	6,000	33.33%
4250	Equipment Repairs	160,713	215,000	160,719	42,737	203,456	215,000	5.67%
4251	Gas, Oil, Grease	158,897	180,000	66,664	93,136	159,800	180,000	12.64%
4260	Building Repairs & Maintenance	5,303	7,500	6,990	460	7,450	7,500	0.67%
4265	Uniforms	8,963	9,000	2,167	6,803	8,970	9,000	0.33%
4271	Natural Gas	490	2,500	385	874	1,259	2,500	98.57%
4272	Electricity	17,032	17,000	13,464	3,626	17,090	18,500	8.25%
4273	Water	1,166	2,000	1,063	396	1,459	2,000	37.08%
4275	Street Lights	4,314	5,500	3,129	1,460	4,589	5,500	19.85%
4276	Emergency Coordination	5,500	5,500	2,750	2,750	5,500	5,500	0.00%
4280	Telephone	8,845	15,000	9,953	3,472	13,425	15,000	11.73%
4290	Safety Apparel	1,675	2,500	609	1,387	1,996	2,500	25.25%
4311	Employee Physicals	1,355	2,500	1,293	907	2,200	2,500	13.64%
4327	Professional Services	136,873	150,000	58,147	87,733	145,879	150,000	2.82%
4412	Maintenance Gravel and Aggregate	82,491	85,000	11,529	70,816	82,345	85,000	3.22%
4413	Asphalt	11,658	19,000	-	12,500	12,500	18,000	44.00%
4414	Hot Mix	37,473	80,000	39,679	20,200	59,879	70,000	16.90%
4415	Bridge Materials and Supplies	953	5,000	-	959	959	5,000	421.38%
4416	Culverts	11,843	12,000	3,019	8,576	11,595	15,000	29.37%
4421	Sign Materials	70,315	80,000	33,602	36,953	70,555	80,000	13.39%
4422	Small Tools	2,736	3,000	2,180	395	2,575	3,000	16.50%

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4423	Misc Materials and Supplies	11,976	15,000	6,990	6,578	13,568	15,000	10.55%
4512	Workers Comp Insurance	25,852	26,693	13,347	13,346	26,693	26,693	0.00%
<b>Total North Camp</b>		<b>1,987,222</b>	<b>2,317,300</b>	<b>1,430,486</b>	<b>648,680</b>	<b>2,079,166</b>	<b>2,247,016</b>	<b>8.07%</b>
<b>52 - South Camp</b>								
4113	Salaries Regular Employees	1,074,396	1,158,519	793,790	322,520	1,116,310	1,017,310	(8.87%)
4131	Parochial Retirement	165,094	167,589	116,857	47,799	164,656	127,240	(22.72%)
4132	Group Health Insurance	194,779	209,648	157,228	39,561	196,789	220,130	11.86%
4133	Retired Employees Grp Insurance	40,528	43,365	21,683	21,683	43,365	45,533	5.00%
4135	Medicare Insurance	15,552	18,274	12,429	4,357	16,786	16,313	(2.82%)
4138	Unemployment Claims	-	2,500	-	1,511	1,511	2,500	65.45%
4230	Education, Training and Travel	2,212	4,000	1,281	1,317	2,598	4,000	53.96%
4241	Office Supplies	2,853	5,000	662	2,327	2,989	5,000	67.28%
4243	Copy Supplies	504	3,000	424	815	1,239	3,000	142.13%
4248	Equipment Rental	3,499	7,500	9,147	1,833	10,980	7,500	(31.69%)
4250	Equipment Repairs	266,026	250,000	140,108	109,789	249,897	250,000	0.04%
4251	Gas, Oil, Grease	168,139	185,000	71,410	108,480	179,890	185,000	2.84%
4260	Building Repairs & Maintenance	16,584	20,000	8,280	11,599	19,879	20,000	0.61%
4265	Uniforms	4,989	9,000	6,438	1,416	7,854	9,000	14.59%
4271	Natural Gas	1,158	5,000	969	1,376	2,345	5,000	113.22%
4272	Electricity	19,418	22,000	15,696	4,182	19,878	22,000	10.68%
4273	Water	3,321	4,000	2,135	1,854	3,989	4,000	0.28%
4275	Street Lights	4,428	6,500	3,082	1,907	4,989	6,500	30.29%
4276	Emergency Coordination	5,500	5,500	2,750	2,750	5,500	5,500	0.00%
4280	Telephone	13,347	16,000	9,726	4,841	14,567	16,000	9.84%
4290	Safety Apparel	1,104	3,000	1,323	266	1,589	3,000	88.80%
4311	Employee Physicals	1,969	3,000	1,362	579	1,941	3,000	54.56%
4313	Maintenance Contract	-	10,200	-	8,114	8,114	10,200	25.71%
4327	Professional Services	108,347	150,000	46,215	92,692	138,907	150,000	7.99%
4412	Maintenance Gravel and Aggregate	30,830	60,000	1,328	44,350	45,678	50,000	9.46%
4413	Asphalt	13,061	10,000	-	9,015	9,015	13,000	44.20%
4414	Hot Mix	105,247	205,000	91,067	68,748	159,815	200,000	25.14%
4415	Bridge Materials and Supplies	3,818	7,500	(5,281)	10,562	5,281	7,500	42.02%
4416	Culverts	11,419	15,000	12,045	2,940	14,985	16,000	6.77%
4421	Sign Materials	70,748	80,000	33,602	42,096	75,698	80,000	5.68%
4422	Small Tools	2,469	5,000	1,353	1,636	2,989	5,000	67.28%
4423	Misc Materials and Supplies	22,616	25,000	10,154	12,413	22,567	25,000	10.78%

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4512	Workers Comp Insurance	27,643	28,542	14,271	14,271	28,542	28,542	0.00%
<b>Total South Camp</b>		<b>2,401,596</b>	<b>2,744,637</b>	<b>1,581,534</b>	<b>999,598</b>	<b>2,581,132</b>	<b>2,562,768</b>	<b>(0.71%)</b>
<b>53 - Commercial Vehicle Enforcement Unit (CVEU)</b>								
4113	Salaries Regular Employees	82,999	85,073	64,326	20,330	84,656	88,540	4.59%
4131	Parochial Retirement	13,173	12,336	9,477	2,868	12,345	11,511	(6.76%)
4132	Group Health Insurance	16,848	18,889	13,347	4,520	17,867	18,760	5.00%
4135	Medicare Insurance	1,095	1,234	871	324	1,195	1,284	7.45%
4230	Education, Travel and Training	-	6,000	1,480	3,087	4,567	6,000	31.38%
4241	Office Supplies	4,017	4,000	730	3,257	3,987	5,000	25.41%
4250	Equipment Repairs	1,968	5,000	1,202	2,254	3,456	5,000	44.68%
4251	Gas, Oil, Grease	5,226	12,000	2,724	2,954	5,678	10,000	76.12%
4260	Building Repairs & Maintenance	-	2,000	-	1,958	1,958	2,500	27.68%
4265	Uniforms	1,302	1,500	74	1,382	1,456	2,000	37.36%
4280	Telephone	1,168	3,500	1,753	644	2,397	3,500	46.02%
4311	Employee Physicals	-	500	-	114	114	500	338.60%
4327	Professional Services	10,391	12,000	6,779	5,210	11,989	12,000	0.09%
<b>Total CVEU</b>		<b>138,187</b>	<b>164,032</b>	<b>102,762</b>	<b>48,903</b>	<b>151,665</b>	<b>166,595</b>	<b>9.84%</b>
<b>Total Road Maintenance</b>		<b>5,372,409</b>	<b>6,122,473</b>	<b>3,674,765</b>	<b>1,993,037</b>	<b>5,683,846</b>	<b>5,878,431</b>	<b>3.42%</b>
<b>Total Expenditures - Public Works Fund</b>		<b>7,508,870</b>	<b>8,498,123</b>	<b>5,204,486</b>	<b>2,729,936</b>	<b>7,950,466</b>	<b>8,262,524</b>	<b>3.93%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>11,930,361</b>	<b>7,545,197</b>	<b>2,104,019</b>	<b>6,088,584</b>	<b>8,455,072</b>	<b>8,198,317</b>	<b>(3.04%)</b>

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
<b>Other Financing Sources (Uses)</b>							
3852	Transfer From Capital Outlay	746,173	-	-	2,616,395	2,616,395	(100.00%)
4688	Transfer To Capital Outlay	(10,045,000)	(10,885,000)	(4,692,500)	(6,192,500)	(10,885,000)	20.24%
<b>Total Other Financing Sources (Uses)</b>		<b>(9,298,827)</b>	<b>(10,885,000)</b>	<b>(4,692,500)</b>	<b>(3,576,105)</b>	<b>(8,268,605)</b>	<b>58.29%</b>
<b>Net Change in Fund Balance</b>		<b>2,631,534</b>	<b>(3,339,803)</b>	<b>(2,588,481)</b>	<b>2,512,479</b>	<b>186,467</b>	<b>(2,722.28%)</b>
<b>Fund Balance, Beginning Of Year</b>		<b>18,554,202</b>	<b>18,528,879</b>	<b>21,185,736</b>	<b>18,597,254</b>	<b>21,185,736</b>	<b>0.88%</b>
<b>Fund Balance, End Of Year</b>		<b>\$ 21,185,736</b>	<b>15,189,076</b>	<b>18,597,254</b>	<b>21,109,733</b>	<b>21,372,203</b>	<b>(22.88%)</b>

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>Building Maintenance Fund (210)</b>								
<b>Revenues</b>								
3113	Ad Valorem Tax-Parish	\$ 4,394,287	4,555,270	-	4,493,170	4,493,170	4,567,820	1.38%
3115	Estimated Uncollectible Taxes	(61,489)	(159,430)	-	(134,800)	(134,800)	(137,030)	18.27%
3120	Prior Year Taxes	36,022	18,970	23,048	1,452	24,500	19,700	(22.57%)
3351	State Revenue Sharing	114,638	113,500	-	114,285	114,285	114,000	(0.69%)
3610	Interest Earned	30,162	18,000	22,039	1,112	23,151	18,000	(22.25%)
3695	Miscellaneous Revenue	678	4,000	1,539	-	1,539	3,000	159.91%
<b>Total Revenues - Building Maintenance Fund</b>		<b>4,514,298</b>	<b>4,550,310</b>	<b>46,626</b>	<b>4,475,219</b>	<b>4,521,845</b>	<b>4,585,490</b>	<b>1.41%</b>
<b>Expenditures</b>								
<b>161 - Facilities &amp; Maintenance</b>								
<b>61 - Courthouse</b>								
4113	Salaries Regular Employees	1,419,385	1,522,284	1,141,182	364,127	1,505,309	1,544,406	2.60%
4119	Salaries Reimbursed By Others	(11,483)	-	(24,316)	(4,832)	(29,148)	(25,000)	0.00%
4122	Salaries-Part Time	25,825	34,487	17,864	15,225	33,089	34,038	2.87%
4131	Parochial Retirement	219,753	217,314	170,694	41,505	212,199	196,406	(7.44%)
4132	Group Health Insurance	206,048	228,778	186,951	49,116	236,067	247,870	5.00%
4133	Retired Employees Grp Insurance	54,389	58,196	29,098	29,098	58,196	61,106	5.00%
4135	Medicare Insurance	21,804	24,585	18,736	3,858	22,594	25,879	14.54%
4138	Unemployment Claims	3,193	3,600	(379)	3,734	3,355	3,600	7.30%
4210	Books and Subscriptions	377	2,000	-	912	912	2,000	119.30%
4221	Printed Office Forms	268	1,000	492	259	751	1,000	33.16%
4230	Education, Training and Travel	15,794	20,000	11,865	4,749	16,614	20,000	20.38%
4241	Office Supplies	3,903	4,500	1,638	2,273	3,911	4,500	15.06%
4243	Copy Supplies	4,604	5,200	6,335	1,287	7,622	5,200	(31.78%)
4250	Equipment Repairs	13,823	20,000	8,658	2,772	11,430	20,000	74.98%
4251	Gas, Oil, Grease	30,292	45,000	14,366	17,125	31,491	45,000	42.90%
4260	Building Repairs & Maintenance	250,574	232,000	141,534	80,177	221,711	232,000	4.64%
4261	Building Rep & Maint Chrg -Other	(15,151)	(40,000)	(281)	281	-	-	0.00%
4265	Uniforms	15,763	14,000	2,113	11,857	13,970	14,000	0.21%
4266	Janitorial Supplies	151,936	175,000	112,767	56,636	169,403	175,000	3.30%
4270	Janitorial Supplies Chg to Other	(100,934)	(80,000)	(64,162)	(18,170)	(82,332)	(80,000)	(2.83%)
4271	Natural Gas	113,989	165,000	89,587	44,095	133,682	165,000	23.43%
4272	Electricity	403,495	415,000	301,008	109,103	410,111	430,000	4.85%
4273	Water	26,871	30,000	29,236	8,076	37,312	40,000	7.20%
4276	Emergency Coordination	2,500	2,500	1,250	1,250	2,500	2,500	0.00%

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4280	Telephone	27,569	30,000	21,618	6,894	28,512	30,000	5.22%
4290	Safety Apparel	-	750	527	186	713	750	5.19%
4291	Lawn and Tree Maintenance	12,734	20,000	6,131	12,281	18,412	35,000	90.09%
4311	Employee Physicals	1,733	1,500	647	583	1,230	1,500	21.95%
4312	Pest Control	1,408	2,500	3,247	32	3,279	3,300	0.64%
4313	Maintenance Contract	44,937	70,000	55,251	21,612	76,863	80,000	4.08%
4316	Security	290,000	317,100	199,144	103,424	302,568	317,100	4.80%
4318	Waste Disposal Fees	1,296	5,000	1,048	1,914	2,962	5,000	68.80%
4321	Legal and Auditing	4,809	5,011	4,894	-	4,895	5,687	16.18%
4324	Information Systems Allocation	26,754	28,092	14,046	14,046	28,092	29,496	5.00%
4353	Parking Fees	22,168	24,000	15,312	6,856	22,168	24,000	8.26%
4361	General Fund Administration	139,192	140,464	70,232	70,232	140,464	142,768	1.64%
4386	Reimb for Security	(8,010)	(8,200)	(5,305)	(1,805)	(7,110)	(8,200)	15.33%
4388	Building Management	116,190	122,549	61,275	61,274	122,549	127,344	3.91%
4389	Reimb-Building Mgmt	(442,629)	(466,854)	(233,427)	(233,427)	(466,854)	(485,120)	3.91%
4511	Casualty Insurance	183,590	189,270	94,635	94,635	189,270	189,270	0.00%
4512	Workers Comp Insurance	36,364	37,547	18,774	18,773	37,547	37,547	0.00%
4591	Retirement Contributions	130,857	135,570	-	132,990	132,990	135,200	1.66%
4592	Sheriff's Tax Collection	575	1,000	194	591	785	1,000	27.39%
4743	Other Equipment	2,726	8,000	4,425	2,211	6,636	8,000	20.55%
<b>Total Courthouse</b>		<b>3,449,284</b>	<b>3,763,743</b>	<b>2,528,905</b>	<b>1,137,815</b>	<b>3,666,720</b>	<b>3,844,147</b>	<b>4.84%</b>
<b>66 - Francis Bickham Bldg</b>								
4260	Building Repairs & Maintenance	38,880	35,000	21,058	10,353	31,411	35,000	11.43%
4271	Natural Gas	5,364	20,000	6,185	7,224	13,409	20,000	49.15%
4272	Electricity	51,169	62,000	33,125	19,586	52,711	62,000	17.62%
4273	Water	2,359	7,500	987	1,437	2,424	7,500	209.41%
4276	Emergency Coordination	1,500	1,500	750	750	1,500	1,500	0.00%
4312	Pest Control	420	1,000	995	302	1,297	1,000	(22.90%)
4313	Maintenance Contract	1,891	3,800	1,350	829	2,179	3,800	74.39%
4388	Building Management	15,492	16,340	8,170	8,170	16,340	16,979	3.91%
<b>Total Francis Bickham Bldg</b>		<b>117,075</b>	<b>147,140</b>	<b>72,620</b>	<b>48,651</b>	<b>121,271</b>	<b>147,779</b>	<b>21.86%</b>
<b>68 - Government Plaza</b>								
4260	Building Repairs & Maintenance	28,358	28,000	9,195	17,718	26,913	28,000	4.04%
4272	Electricity	87,457	90,000	58,720	29,202	87,922	90,000	2.36%

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4273	Water	4,287	4,500	3,553	758	4,311	4,500	4.38%
4316	Security	38,983	50,000	26,434	20,509	46,942	50,000	6.51%
4388	Building Management	26,558	28,011	14,006	14,006	28,011	29,107	3.91%
<b>Total Government Plaza</b>		<b>185,643</b>	<b>200,511</b>	<b>111,907</b>	<b>82,192</b>	<b>194,099</b>	<b>201,607</b>	<b>3.87%</b>
<b>75 - Veterans Affairs Building</b>								
4260	Building Repairs & Maintenance	3,039	3,000	1,507	1,465	2,972	3,000	0.94%
4272	Electricity	10,949	10,000	6,761	2,952	9,713	10,000	2.95%
4273	Water	1,847	1,000	558	425	983	1,000	1.73%
4317	Janitorial	12,720	15,000	11,701	1,019	12,720	15,000	17.92%
<b>Total Veterans Affairs</b>		<b>28,554</b>	<b>29,000</b>	<b>20,527</b>	<b>5,861</b>	<b>26,388</b>	<b>29,000</b>	<b>100.00%</b>
<b>Total Expenditures - Building Maintenance Fund</b>		<b>3,780,555</b>	<b>4,140,394</b>	<b>2,733,959</b>	<b>1,274,519</b>	<b>4,008,478</b>	<b>4,222,533</b>	<b>5.34%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>733,743</b>	<b>409,916</b>	<b>(2,687,333)</b>	<b>3,200,700</b>	<b>513,367</b>	<b>362,957</b>	<b>(29.30%)</b>
<b>Other Financing Sources (Uses)</b>								
3852	Transfer From Capital Outlay	34	-	-	6,209	6,209	-	(100.00%)
4688	Transfer To Capital Outlay	(546,000)	(300,000)	(150,000)	(150,000)	(300,000)	(353,000)	17.67%
<b>Total Other Financing Sources (Uses)</b>		<b>(545,966)</b>	<b>(300,000)</b>	<b>(150,000)</b>	<b>(143,791)</b>	<b>(293,791)</b>	<b>(353,000)</b>	<b>100.00%</b>
<b>Net Change In Fund Balance</b>		<b>187,777</b>	<b>109,916</b>	<b>(2,837,333)</b>	<b>3,056,909</b>	<b>219,576</b>	<b>9,957</b>	<b>(95.47%)</b>
<b>Fund Balance, Beginning Of Year</b>		<b>7,551,677</b>	<b>7,545,218</b>	<b>7,739,454</b>	<b>4,902,121</b>	<b>7,739,454</b>	<b>7,959,030</b>	<b>2.84%</b>
<b>Fund Balance, End Of Year</b>		<b>\$ 7,739,454</b>	<b>7,655,134</b>	<b>4,902,121</b>	<b>7,959,031</b>	<b>7,959,030</b>	<b>7,968,987</b>	<b>0.13%</b>



## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015				2016 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
<b>Detention Facilities Fund (225)</b>								
<b>Revenues</b>								
3113	Ad Valorem Tax-Parish	\$ 8,520,166	8,830,210	-	8,709,830	8,709,830	8,854,540	1.66%
3115	Estimated Uncollectible Taxes	(124,949)	(309,060)	-	(261,290)	(261,290)	(265,640)	1.66%
3120	Prior Year Taxes	70,675	40,290	46,623	577	47,200	40,600	(13.98%)
3351	State Revenue Sharing	221,936	220,000	-	221,500	221,500	221,000	(0.23%)
3610	Interest Earned	21,827	11,000	21,311	970	22,281	11,000	(50.63%)
3695	Miscellaneous Revenue	9,207	10,000	3,022	4,871	7,893	8,000	1.36%
<b>Total Revenues - Detention Facilities Fund</b>		<b>8,718,863</b>	<b>8,802,440</b>	<b>70,956</b>	<b>8,676,458</b>	<b>8,747,414</b>	<b>8,869,500</b>	<b>1.40%</b>
<b>Expenditures</b>								
<b>133 - Finance</b>								
4810	Principal Payments	110,000	115,000	115,000	-	115,000	120,000	4.35%
4820	Interest Payments	84,850	82,600	82,600	-	82,600	80,250	(2.85%)
4830	Paying Agent Fees	200	200	200	-	200	200	0.00%
<b>Total Finance</b>		<b>195,050</b>	<b>197,800</b>	<b>197,800</b>	<b>-</b>	<b>197,800</b>	<b>200,450</b>	<b>1.34%</b>
<b>161 - Facilities &amp; Maintenance</b>								
<b>67 - Caddo Correctional Center (CCC)</b>								
4113	Salaries Regular Employees	594,305	649,791	500,083	122,838	622,921	665,289	6.80%
4131	Parochial Retirement	90,808	94,047	70,145	14,628	84,773	86,487	2.02%
4132	Group Health Insurance	130,012	137,167	101,564	42,066	143,630	151,383	5.40%
4133	Retired Employees Grp Insurance	18,304	19,585	9,792	9,793	19,585	20,564	5.00%
4135	Medicare Insurance	7,267	8,650	6,925	1,174	8,099	9,646	19.10%
4138	Unemployment Claims	1,924	2,000	-	1,966	1,966	2,000	1.73%
4210	Books and Subscriptions	45,134	45,000	28,961	15,201	44,162	45,000	1.90%
4230	Education, Training and Travel	1,503	5,000	2,607	2,175	4,782	5,000	4.56%
4241	Office Supplies	1,027	1,000	293	556	849	1,000	17.79%
4243	Copy Supplies	214	1,000	-	692	692	1,000	44.51%
4250	Equipment Repairs	6,749	9,000	6,562	497	7,059	9,000	27.50%
4251	Gas, Oil, Grease	15,566	15,000	5,424	6,686	12,110	15,000	23.86%
4260	Building Repairs & Maintenance	238,701	225,000	171,161	43,458	214,619	225,000	4.84%
4265	Uniforms	6,792	5,500	658	4,834	5,492	5,500	0.15%
4266	Janitorial Supplies	110,283	190,000	81,613	104,427	186,040	190,000	2.13%
4271	Natural Gas	150,164	175,000	115,397	56,021	171,418	190,000	10.84%
4272	Electricity	351,566	400,000	312,567	57,626	370,193	400,000	8.05%

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4273	Water	231,982	240,000	195,171	62,334	257,505	275,000	6.79%
4276	Emergency Coordination	6,000	6,000	3,000	3,000	6,000	6,000	0.00%
4280	Telephone	49,981	45,000	46,010	9,529	55,539	60,000	8.03%
4290	Safety Apparel	130	500	112	363	475	500	5.26%
4291	Lawn and Tree Maintenance	9,069	15,000	6,881	9,358	16,239	15,000	(7.63%)
4311	Employee Physicals	1,198	500	88	968	1,056	500	(52.65%)
4312	Pest Control	9,810	15,000	12,135	3,307	15,442	17,000	10.09%
4313	Maintenance Contract	184,227	195,000	151,134	51,407	202,541	225,000	11.09%
4318	Waste Disposal Fees	26,469	30,000	12,940	13,974	26,914	30,000	11.47%
4321	Legal and Auditing	6,328	6,593	6,440	-	6,440	7,482	16.18%
4324	Information Systems Allocation	13,377	14,046	7,023	7,023	14,046	14,748	5.00%
4361	General Fund Administration	137,465	137,626	68,813	68,813	137,626	139,822	1.60%
4388	Building Management	172,625	182,073	91,037	91,037	182,073	189,196	3.91%
4510	General Insurance	-	2,200	-	1,844	1,844	2,200	19.31%
4511	Casualty Insurance	222,411	229,292	114,646	114,646	229,292	229,292	0.00%
4512	Workers Comp Insurance	12,809	13,226	6,613	6,613	13,226	13,226	0.00%
4530	Interest Expense	-	5,000	-	4,762	4,762	5,000	5.00%
4591	Retirement Contributions	253,661	262,810	-	257,800	257,800	262,090	1.66%
4592	Sheriff's Tax Collection	1,114	2,200	378	1,577	1,955	2,200	12.53%
4743	Other Equipment	8,381	15,000	15,738	853	16,591	15,000	(9.59%)
<b>Total CCC - Facilities and Maintenance</b>		<b>3,117,358</b>	<b>3,399,806</b>	<b>2,151,912</b>	<b>1,193,844</b>	<b>3,345,756</b>	<b>3,531,125</b>	<b>5.54%</b>
<b>180 - Statutory Appropriations</b>								
<b>67 - Caddo Correctional Center (CCC)</b>								
4263	Clothing Linen Personal Supplies	277,833	285,000	168,531	110,000	278,531	285,000	2.32%
4331	Feeding and Housing-Prisoners	1,034,180	1,000,000	626,871	427,765	1,054,636	1,075,000	1.93%
4332	Transporting Prisoners	144,616	150,000	77,294	63,418	140,712	145,000	3.05%
4333	Prisoners Medical Care	3,434,318	3,500,000	2,116,223	1,531,389	3,647,612	3,850,000	5.55%
<b>Total CCC - Statutory Appropriations</b>		<b>4,890,948</b>	<b>4,935,000</b>	<b>2,988,919</b>	<b>2,132,572</b>	<b>5,121,491</b>	<b>5,355,000</b>	<b>4.56%</b>
<b>Total Expenditures - Detention Facilities Fund</b>		<b>8,203,356</b>	<b>8,532,606</b>	<b>5,338,631</b>	<b>3,326,416</b>	<b>8,665,047</b>	<b>9,086,575</b>	<b>4.86%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>515,507</b>	<b>269,834</b>	<b>(5,267,674)</b>	<b>5,350,042</b>	<b>82,367</b>	<b>(217,075)</b>	<b>(363.55%)</b>
<b>Other Financing Sources (Uses)</b>								
3852	Transfer From Capital Outlay	435	-	-	3,616	3,616	-	(100.00%)

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
3855	Transfer From Criminal Justice	150,000	-	-	-	-	0.00%
4688	Transfer To Capital Outlay	-	(500,000)	(250,000)	(250,000)	(500,000)	(3.00%)
<b>Total Other Financing Sources (Uses)</b>		<b>150,435</b>	<b>(500,000)</b>	<b>(250,000)</b>	<b>(246,384)</b>	<b>(496,384)</b>	<b>(2.29%)</b>
<b>Net Change In Fund Balance</b>		<b>665,942</b>	<b>(230,166)</b>	<b>(5,517,674)</b>	<b>5,103,658</b>	<b>(414,017)</b>	<b>69.58%</b>
<b>Fund Balance, Beginning Of Year</b>		<b>7,685,351</b>	<b>8,355,642</b>	<b>8,351,293</b>	<b>2,833,619</b>	<b>8,351,293</b>	<b>(4.96%)</b>
<b>Fund Balance, End Of Year</b>		<b>\$ 8,351,293</b>	<b>8,125,476</b>	<b>2,833,619</b>	<b>7,937,276</b>	<b>7,937,276</b>	<b>(8.85%)</b>

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>Parks &amp; Recreation Fund (230)</b>								
<b>Revenues</b>								
3113	Ad Valorem Tax-Parish	\$ 1,369,318	1,419,140	-	1,399,790	1,399,790	1,423,050	1.66%
3115	Estimated Uncollectible Taxes	(18,348)	(49,670)	-	(41,990)	(41,990)	(42,690)	1.67%
3120	Prior Year Taxes	10,383	6,220	6,863	347	7,210	6,270	(13.04%)
3351	State Revenue Sharing	35,736	35,000	-	35,510	35,510	35,000	(1.44%)
3371	Camping Fees	16,949	14,000	19,810	375	20,185	14,000	(30.64%)
3610	Interest Earned	13,255	5,000	9,067	1,059	10,126	5,000	(50.62%)
3695	Miscellaneous Revenue	4,216	6,000	4,860	315	5,175	6,000	15.94%
3832	Private Donations	1,584	3,000	2,355	365	2,720	3,000	10.29%
<b>Total Revenues - Parks &amp; Recreation Fund</b>		<b>1,433,093</b>	<b>1,438,690</b>	<b>42,956</b>	<b>1,395,770</b>	<b>1,438,726</b>	<b>1,449,630</b>	<b>0.76%</b>
<b>Expenditures</b>								
<b>150 - Allocation To Other Entities</b>								
4921	Shreveport Green	30,000	30,000	30,000	-	30,000	15,000	(50.00%)
<b>Total Allocation To Other Entities</b>		<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>	<b>15,000</b>	<b>(50.00%)</b>
<b>511 - Parks &amp; Recreation</b>								
4113	Salaries Regular Employees	560,770	598,271	417,288	101,425	518,713	631,590	21.76%
4114	Salaries-Special	4,238	10,000	2,613	1,714	4,326	20,000	362.32%
4122	Salaries-Part Time	62,780	67,216	39,671	17,256	56,927	51,236	(10.00%)
4131	Parochial Retirement	73,249	73,437	53,090	6,676	59,766	63,963	7.02%
4132	Group Health Insurance	80,661	86,780	68,915	8,731	77,646	81,528	5.00%
4133	Retired Employees Grp Insurance	21,441	22,942	11,471	11,471	22,942	24,089	5.00%
4135	Medicare Insurance	12,199	13,817	8,388	1,910	10,298	10,336	0.37%
4136	Caddo Parish Employee Retirement	13,943	13,313	10,770	2,450	13,220	13,861	4.85%
4138	Unemployment Claims	3	260	-	85	85	260	205.88%
4211	Dues-Governmental Organizations	929	1,800	-	935	935	1,800	92.51%
4221	Printed Office Forms	210	250	-	125	125	250	100.00%
4230	Education, Training and Travel	14,104	20,000	16,827	728	17,555	22,500	28.17%

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4241	Office Supplies	3,071	5,000	2,077	1,168	3,245	5,000	54.08%
4243	Copy Supplies	462	1,750	381	336	717	1,750	144.07%
4250	Equipment Repairs	28,284	19,000	17,137	227	17,364	19,000	9.42%
4251	Gas, Oil, Grease	39,238	40,000	18,895	9,932	28,827	40,000	38.76%
4259	Get Hooked on Fishing	2,317	5,000	845	1,405	2,250	5,000	122.22%
4260	Building Repairs & Maintenance	33,286	32,000	21,837	7,432	29,269	37,000	26.41%
4265	Uniforms	1,531	2,500	748	1,201	1,949	2,500	28.27%
4267	Animal Food	5,515	5,500	2,302	3,163	5,465	5,500	0.64%
4269	Nature Day Camp	4,923	6,000	1,639	2,599	4,238	6,000	41.58%
4271	Natural Gas	2,017	3,000	1,977	826	2,803	3,000	7.03%
4272	Electricity	37,503	33,000	33,905	9,585	43,490	52,200	20.03%
4273	Water	5,369	4,500	8,845	1,022	9,867	7,000	(29.06%)
4276	Emergency Coordination	7,500	7,500	3,750	3,750	7,500	7,500	0.00%
4280	Telephone	7,717	7,000	5,426	1,505	6,931	7,000	1.00%
4290	Safety Apparel	847	1,000	10	564	574	1,000	74.22%
4292	Lawn Maint Charged to Other	(7,339)	(8,000)	(1,841)	(2,963)	(4,804)	-	(100.00%)
4311	Employee Physicals	1,021	1,250	623	238	861	1,250	45.18%
4313	Maintenance Contract	18,245	30,000	15,505	9,050	24,555	30,000	22.17%
4316	Security	612	612	408	204	612	612	0.00%
4321	Legal and Auditing	1,994	2,077	2,029	48	2,077	2,357	13.48%
4324	Information Systems Allocation	18,728	19,664	9,832	9,832	19,664	20,647	5.00%
4361	General Fund Administration	19,797	19,951	9,975	9,976	19,951	20,311	1.80%
4388	Building Management	3,124	3,268	1,634	1,634	3,268	3,396	3.92%
4423	Misc Materials and Supplies	8,964	9,000	4,328	1,166	5,494	9,000	63.82%
4511	Casualty Insurance	37,203	38,354	19,177	19,177	38,354	38,354	0.00%
4512	Workers Comp Insurance	15,262	15,758	7,879	7,879	15,758	15,758	0.00%
4534	Special Programs	4,875	5,000	388	2,000	2,388	10,000	100.00%
4591	Retirement Contributions	40,767	42,240	-	41,430	41,430	42,120	1.67%
4592	Sheriff's Tax Collection	177	525	61	194	255	525	105.88%
4743	Other Equipment	1,102	3,500	2,238	897	3,135	3,500	11.64%
<b>Total Parks &amp; Recreation</b>		<b>1,188,638</b>	<b>1,264,035</b>	<b>821,043</b>	<b>298,982</b>	<b>1,120,025</b>	<b>1,318,693</b>	<b>17.74%</b>
<b>Total Expenditures - Parks &amp; Recreation Fund</b>		<b>1,218,638</b>	<b>1,294,035</b>	<b>851,043</b>	<b>298,982</b>	<b>1,150,025</b>	<b>1,333,693</b>	<b>15.97%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>214,455</b>	<b>144,655</b>	<b>(808,088)</b>	<b>1,096,789</b>	<b>288,701</b>	<b>115,937</b>	<b>(59.84%)</b>

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>Other Financing Sources (Uses)</b>								
3852	Transfer From Capital Outlay	-	-	-	2,452	2,452	-	(100.00%)
4688	Transfer To Capital Outlay	(100,000)	(148,000)	(74,000)	(74,000)	(148,000)	(180,000)	21.62%
<b>Total Other Financing Sources (Uses)</b>		<b>(100,000)</b>	<b>(148,000)</b>	<b>(74,000)</b>	<b>(71,548)</b>	<b>(145,548)</b>	<b>(180,000)</b>	<b>0.00%</b>
<b>Net Change In Fund Balance</b>		<b>114,455</b>	<b>(3,345)</b>	<b>(882,088)</b>	<b>1,025,241</b>	<b>143,153</b>	<b>(64,063)</b>	<b>(144.75%)</b>
<b>Fund Balance, Beginning Of Year</b>		<b>2,954,148</b>	<b>3,069,151</b>	<b>3,068,603</b>	<b>2,186,516</b>	<b>3,068,603</b>	<b>3,211,756</b>	<b>4.67%</b>
<b>Fund Balance, End Of Year</b>		<b>\$ 3,068,603</b>	<b>3,065,806</b>	<b>2,186,516</b>	<b>3,211,756</b>	<b>3,211,756</b>	<b>3,147,693</b>	<b>(1.99%)</b>

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
<b>Solid Waste Fund (240)</b>							
<b>Revenues</b>							
3120	Prior Year Taxes	\$ 2,470	1,670	1,573	325	1,898	1,700 (10.43%)
3175	Sales Tax Collections	4,654,696	3,150,000	2,546,102	738,828	3,284,930	3,450,000 5.03%
3610	Interest Earned	125,989	50,000	74,922	290	75,212	70,000 (6.93%)
3695	Miscellaneous Revenue	122,765	130,000	57,961	40,145	98,106	100,000 1.93%
<b>Total Revenues - Solid Waste Fund</b>		<b>4,905,920</b>	<b>3,331,670</b>	<b>2,680,558</b>	<b>779,588</b>	<b>3,460,146</b>	<b>3,621,700 4.67%</b>
<b>Expenditures</b>							
<b>423 - Compactor System Operations</b>							
4113	Salaries Regular Employees	406,581	422,132	349,027	80,986	430,013	490,037 13.96%
4114	Salaries - Special	3,252	5,000	10,356	1,644	12,000	15,000 25.00%
4122	Salaries - Part Time	527,807	541,924	375,389	162,289	537,678	497,181 (7.53%)
4131	Parochial Retirement	61,204	56,716	47,904	10,083	57,987	63,341 9.23%
4132	Group Health Insurance	68,017	77,409	67,073	8,605	75,678	99,462 31.43%
4133	Retired Employees Grp Insurance	13,075	13,986	6,993	6,993	13,986	14,681 4.97%
4135	Medicare Insurance	40,185	41,868	31,914	8,220	40,134	39,731 (1.00%)
4138	Unemployment Claims	262	3,500	-	1,369	1,369	3,500 155.66%
4230	Education, Training and Travel	197	2,000	78	911	989	2,000 102.22%
4241	Office Supplies	2,608	3,000	652	2,256	2,908	10,000 243.88%
4243	Copy Supplies	681	1,500	750	352	1,102	1,500 36.12%
4250	Equipment Repairs	45,782	65,000	38,256	6,157	44,413	65,000 46.35%
4251	Gas, Oil, Grease	102,022	110,000	52,659	48,597	101,256	110,000 8.64%
4260	Building Repairs & Maintenance	12,349	25,000	4,501	8,955	13,456	50,000 271.58%
4265	Uniforms	10,306	10,000	6,583	4,340	10,923	12,000 9.86%
4272	Electricity	19,725	25,000	15,271	7,074	22,345	25,000 11.88%
4273	Water	4,697	7,000	3,645	2,033	5,678	7,000 23.28%
4276	Emergency Coordination	5,000	5,000	2,500	2,500	5,000	5,000 0.00%
4280	Telephone	21,028	21,000	18,884	3,461	22,345	26,000 16.36%
4290	Safety Apparel	1,499	1,500	649	585	1,234	1,500 21.56%
4311	Employee Physicals	1,788	3,000	2,692	223	2,915	3,500 20.07%
4315	Warehouse Rental	36,000	36,000	18,000	18,000	36,000	42,000 16.67%
4318	Waste Disposal Fees	460,509	500,000	329,105	150,771	479,876	515,000 7.32%
4321	Legal and Auditing	4,081	4,252	4,153	81	4,234	4,825 13.96%

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4324	Information Systems Allocation	18,728	19,664	9,832	9,832	19,664	20,647	5.00%
4327	Professional Services	24,899	25,000	18,609	4,847	23,456	25,000	6.58%
4330	Public Works Administration	60,000	60,000	30,000	30,000	60,000	82,478	37.46%
4361	General Fund Administration	69,314	69,561	34,781	34,781	69,561	70,711	1.65%
4362	Contract Hauling-Compactors	187,308	250,000	133,836	71,842	205,678	250,000	21.55%
4370	Port O Let Rental	12,240	15,000	8,575	5,992	14,567	15,000	2.97%
4374	Work Release Program	26,843	70,000	17,015	22,807	39,822	70,000	75.78%
4375	Tax Collection Charges	59,468	65,000	25,046	37,300	62,345	65,000	4.26%
4421	Sign Materials	21	5,000	-	2,598	2,598	5,000	92.46%
4511	Casualty Insurance	37,203	38,354	19,177	19,177	38,354	38,354	0.00%
4512	Workers Comp Insurance	29,707	30,673	15,336	15,337	30,673	30,673	0.00%
4712	Site Lease	2,100	2,100	1,900	200	2,100	2,100	0.00%
4743	Other Equipment	2,951	2,500	1,694	773	2,467	7,500	204.01%
<b>Total Expenditures - Compactor Systems</b>		<b>2,379,437</b>	<b>2,634,639</b>	<b>1,702,835</b>	<b>791,969</b>	<b>2,494,804</b>	<b>2,785,721</b>	<b>11.66%</b>
<b>424 - Code Enforcement</b>								
4113	Salaries Regular Employees	11,866	31,492	23,824	7,496	31,320	32,784	4.67%
4131	Parochial Retirement	1,654	4,567	3,506	950	4,456	4,262	(4.35)%
4132	Group Health Insurance	57	167	137	55	192	200	4.17%
4135	Medicare Insurance	152	457	356	99	455	476	4.62%
4230	Education, Training and Travel	-	3,500	-	1,995	1,995	3,500	75.44%
4251	Gas, Oil, Grease	-	14,000	-	2,345	2,345	12,000	411.73%
4373	Property Standards Enforcement	217,323	300,000	53,045	231,942	284,987	300,000	5.27%
<b>Total Expenditures - Code Enforcement</b>		<b>231,052</b>	<b>354,183</b>	<b>80,867</b>	<b>244,883</b>	<b>325,750</b>	<b>353,222</b>	<b>100.00%</b>
<b>Total Expenditures - Solid Waste Fund</b>		<b>2,610,489</b>	<b>2,988,822</b>	<b>1,783,702</b>	<b>1,036,852</b>	<b>2,820,554</b>	<b>3,138,943</b>	<b>11.29%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>2,295,431</b>	<b>342,848</b>	<b>896,855</b>	<b>(257,263)</b>	<b>639,592</b>	<b>482,757</b>	<b>(24.52)%</b>
<b>Other Financing Sources (Uses)</b>								
3852	Transfer From Capital Outlay	48,028	-	-	2,980	2,980	-	(100.00)%
4688	Transfer To Capital Outlay	(255,000)	(650,000)	(325,000)	(325,000)	(650,000)	(2,023,000)	211.23%
<b>Total Other Financing Sources (Uses)</b>		<b>(206,972)</b>	<b>(650,000)</b>	<b>(325,000)</b>	<b>(322,020)</b>	<b>(647,020)</b>	<b>(2,023,000)</b>	<b>212.66%</b>
<b>Net Change In Fund Balance</b>		<b>2,088,459</b>	<b>(307,152)</b>	<b>571,855</b>	<b>(579,283)</b>	<b>(7,428)</b>	<b>(1,540,243)</b>	<b>20,635.64%</b>



## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
	Fund Balance, Beginning Of Year	19,963,096	20,538,816	22,051,555	22,623,410	22,051,555	22,044,127	(0.03%)
	Fund Balance, End Of Year	\$ 22,051,555	20,231,664	22,623,410	22,044,127	22,044,127	20,503,884	(6.99%)

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>Juvenile Justice Fund (260)</b>								
<b>Revenues</b>								
3113	Ad Valorem Tax-Parish	\$ 3,195,016	3,311,330	-	3,266,190	3,266,190	3,320,450	1.66%
3115	Estimated Uncollectible Taxes	(42,690)	(115,900)	-	(97,990)	(97,990)	(99,610)	1.65%
3120	Prior Year Taxes	24,184	13,890	16,021	994	17,015	14,000	(17.72%)
3351	State Revenue Sharing	83,354	82,500	-	83,250	83,250	83,200	(0.06%)
3423	Food & Nutrition Grant	34,886	38,000	23,996	13,076	37,072	38,000	2.50%
3424	State Prisoners Grant	115,007	115,000	59,769	59,769	119,538	115,000	(3.80%)
3610	Interest Earned	7,155	3,000	8,689	155	8,844	3,000	(66.08%)
3665	Family In Need Of Services	52,629	52,629	43,820	8,809	52,629	52,629	0.00%
3666	Juvenile Block Grant	23,070	16,000	7,972	950	8,922	16,000	79.33%
3695	Miscellaneous Revenue	13,598	12,000	10,621	303	10,924	12,000	9.85%
3723	Federal Grants - Other	597,898	477,000	260,322	223,696	484,018	502,000	3.72%
3724	Grant Revenue - State	67,733	70,000	41,182	31,182	72,364	70,000	(3.27%)
3727	Juvenile Service Fees	2,774	3,000	2,580	938	3,518	3,000	(14.72%)
3832	Private Donations	1,849	2,200	860	1,720	2,580	2,200	(14.73%)
<b>Total Revenues - Juvenile Justice Fund</b>		<b>4,176,464</b>	<b>4,080,649</b>	<b>475,831</b>	<b>3,593,043</b>	<b>4,068,874</b>	<b>4,131,869</b>	<b>1.55%</b>
<b>Expenditures</b>								
<b>121 - Juvenile Court</b>								
4113	Salaries Regular Employees	539,551	600,952	421,209	134,957	556,166	578,419	4.00%
4131	Parochial Retirement	86,318	81,700	65,258	15,992	81,250	75,194	(7.45%)
4132	Group Health Insurance	87,824	93,972	75,592	18,057	93,649	98,500	5.18%
4133	Retired Employees Grp Insurance	3,347	3,581	1,791	1,790	3,581	3,760	5.00%
4135	Medicare Insurance	6,390	7,264	5,343	1,274	6,617	7,472	12.92%
4138	Unemployment Claims	-	2,000	-	187	187	2,000	969.52%
4210	Books and Subscriptions	28,797	33,000	26,233	12,635	38,868	33,000	(15.10%)
4211	Dues-Governmental Organizations	2,387	2,000	(2,709)	3,961	1,252	2,000	59.74%
4221	Printed Office Forms	154	500	-	441	441	500	13.38%
4230	Education, Training and Travel	4,621	7,500	3,901	2,131	6,032	7,500	24.34%
4241	Office Supplies	4,186	6,000	4,065	1,256	5,321	6,000	12.76%
4242	Postage	24	500	149	79	228	500	119.30%
4243	Copy Supplies	1,271	1,000	1,047	147	1,194	1,000	(16.25%)
4327	Professional Services	6,249	50,000	7,912	8,044	15,956	50,000	213.36%
4328	Mental Evaluations	3,648	5,000	1,419	2,849	4,268	5,000	17.15%
4348	Transcriptions	6,205	4,000	-	5,221	5,221	4,000	(23.39%)
4350	Court Bailiffs	19,346	21,000	9,588	9,000	18,588	21,000	12.98%

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4351	Deputy Clerks of Court	13,550	15,000	9,225	5,675	14,900	15,000	0.67%
4512	Workers Comp Insurance	14,445	14,914	7,457	7,457	14,914	14,914	0.00%
4545	Reimb From Juvenile Court	(250,000)	(300,000)	-	(300,000)	(300,000)	(300,000)	0.00%
<b>Total Juvenile Court</b>		<b>578,312</b>	<b>649,883</b>	<b>637,479</b>	<b>(68,846)</b>	<b>568,633</b>	<b>625,759</b>	<b>10.05%</b>
<b>122 - Juvenile Services</b>								
<b>22 - Probation Operations</b>								
4113	Salaries Regular Employees	1,587,006	1,748,177	1,217,797	492,313	1,710,110	1,782,391	4.23%
4119	Salaries Reimbursed By Others	(295,859)	(236,500)	(106,267)	(106,267)	(212,534)	(236,500)	11.28%
4131	Parochial Retirement	248,411	242,611	187,719	40,964	228,683	213,192	(6.77%)
4132	Group Health Insurance	236,251	267,203	175,142	43,196	218,338	248,045	13.61%
4133	Retired Employees Grp Insurance	82,629	88,413	44,207	44,207	88,413	92,834	5.00%
4135	Medicare Insurance	19,720	24,530	16,334	3,348	19,682	22,505	14.34%
4138	Unemployment Claims	-	3,000	-	2,379	2,379	3,000	26.10%
4210	Books and Subscriptions	390	2,000	150	1,299	1,449	2,000	38.03%
4211	Dues-Governmental Organizations	4,080	2,000	1,417	355	1,772	3,000	69.30%
4221	Printed Office Forms	755	1,000	-	572	572	1,000	74.83%
4230	Education, Training and Travel	50,873	46,000	37,838	5,791	43,629	43,000	(1.44%)
4241	Office Supplies	13,758	15,000	15,078	1,003	16,081	15,000	(6.72%)
4242	Postage	11,270	15,000	6,840	3,420	10,260	15,000	46.20%
4243	Copy Supplies	14,393	15,000	10,416	735	11,151	18,000	61.42%
4250	Equipment Repairs	19,718	22,000	8,021	11,419	19,440	22,000	13.17%
4251	Gas, Oil, Grease	28,075	30,000	12,260	17,550	29,810	30,000	0.64%
4265	Uniforms	587	3,000	94	1,031	1,125	4,000	255.56%
4276	Emergency Coordination	1,500	1,500	750	750	1,500	1,500	0.00%
4280	Telephone	54,384	56,500	43,929	11,997	55,926	60,000	7.28%
4311	Employee Physicals	512	3,700	1,375	300	1,675	3,700	120.90%
4316	Security	120,000	163,000	70,358	70,207	140,565	170,000	20.94%
4321	Legal and Auditing	4,847	5,050	4,933	94	5,027	5,731	14.00%
4324	Information Systems Allocation	26,754	28,092	14,046	14,046	28,092	29,496	5.00%
4327	Professional Services	117,314	65,000	57,084	21,471	78,555	75,000	(4.53%)
4361	General Fund Administration	66,835	67,285	33,642	33,643	67,285	68,378	1.62%
4395	Juvenile Grant Programs - Other	261,204	249,000	147,591	56,963	204,554	249,000	21.73%
4511	Casualty Insurance	49,092	50,611	25,305	25,306	50,611	50,611	0.00%
4512	Workers Comp Insurance	43,567	44,984	22,492	22,492	44,984	44,984	0.00%
4529	Family in Need-Services	52,629	52,629	35,086	17,543	52,629	52,629	0.00%
4530	Interest Expense	-	2,000	-	374	374	2,000	434.76%

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4534	Special Programs	117,520	125,000	53,778	62,443	116,221	125,000	7.55%
4554	Reimb-Title IV-E Funds	16,547	24,000	19,411	2,730	22,141	24,000	8.40%
4559	Juvenile Block Grant	25,797	14,850	13,967	231	14,197	14,850	4.60%
4571	Outside Agency Distributions	12,878	15,000	13,770	6,885	20,655	15,000	(27.38%)
4591	Retirement Contributions	95,123	98,550	-	97,772	97,772	98,280	0.52%
4592	Sheriff's Tax Collection	418	1,100	141	331	472	1,100	133.05%
4742	Office Equipment	1,387	5,000	4,912	76	4,988	8,000	60.38%
<b>Total Probation Operations</b>		<b>3,090,362</b>	<b>3,361,285</b>	<b>2,189,618</b>	<b>1,008,965</b>	<b>3,198,583</b>	<b>3,377,726</b>	<b>5.60%</b>
<b>32 - Juvenile Detention</b>								
4113	Salaries Regular Employees	1,430,614	1,643,861	1,207,202	245,418	1,452,620	1,731,237	19.18%
4122	Salaries-Part Time	803	-	50	300	350	-	0.00%
4131	Parochial Retirement	221,629	233,280	183,090	43,813	226,903	199,847	(11.92%)
4132	Group Health Insurance	198,653	217,364	169,405	44,978	214,383	228,841	6.74%
4133	Retired Employees Grp Insurance	47,589	50,920	25,460	25,460	50,920	53,466	5.00%
4135	Medicare Insurance	19,349	21,551	15,869	2,152	18,021	21,569	19.69%
4138	Unemployment Claims	7,657	3,500	-	3,225	3,225	3,500	8.53%
4211	Dues-Governmental Organizations	1,122	1,500	840	420	1,260	1,500	19.05%
4230	Education, Training and Travel	26,934	31,500	23,499	5,536	29,035	39,000	34.32%
4241	Office Supplies	7,632	4,500	3,929	3,426	7,355	4,500	(38.82%)
4243	Copy Supplies	3,605	7,500	2,318	1,135	3,453	10,000	189.60%
4250	Equipment Repairs	2,954	4,000	1,037	1,208	2,245	4,000	78.17%
4251	Gas, Oil, Grease	3,222	5,500	1,650	2,031	3,681	5,500	49.42%
4262	Food	137,354	148,600	113,345	44,411	157,756	160,000	1.42%
4263	Clothing Linen Personal Supplies	13,291	12,000	11,334	521	11,855	14,000	18.09%
4265	Uniforms	8,687	7,000	2,616	3,963	6,579	7,000	6.40%
4311	Employee Physicals	5,758	8,200	6,637	1,132	7,769	8,200	5.55%
4321	Legal and Auditing	2,197	2,289	2,236	-	2,236	2,598	16.19%
4324	Information Systems Allocation	13,377	14,046	7,023	7,023	14,046	14,748	5.00%
4327	Professional Services	68,079	49,000	39,238	14,580	53,818	55,000	2.20%
4333	Prisoners Medical Care	46,024	55,000	35,746	12,265	48,011	55,000	14.56%
4361	General Fund Administration	74,341	74,558	37,279	37,279	74,558	75,819	1.69%
4388	Building Management	22,131	23,343	11,672	11,672	23,343	24,256	3.91%
4395	Grant Programs - Other	206,142	115,000	83,256	55,050	138,306	140,000	1.22%
4511	Casualty Insurance	6,955	7,170	3,585	3,585	7,170	7,170	0.00%
4512	Workers Comp Insurance	32,315	33,366	16,683	16,683	33,366	33,366	0.00%
4534	Special Programs	8,889	19,575	11,560	5,465	17,025	14,000	(17.77%)

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4742	Office Equipment	517	2,000	844	422	1,266	2,000	57.98%
4743	Other Equipment	4,714	3,500	727	363	1,090	3,500	221.10%
4953	Johnny Grey Jones Youth	28,975	45,925	24,350	17,100	41,450	50,000	20.63%
<b>Total Juvenile Detention</b>		<b>2,651,511</b>	<b>2,845,548</b>	<b>2,042,480</b>	<b>610,614</b>	<b>2,653,095</b>	<b>2,969,617</b>	<b>11.93%</b>
<b>Total Juvenile Services</b>		<b>5,741,873</b>	<b>6,206,833</b>	<b>4,232,098</b>	<b>1,619,580</b>	<b>5,851,678</b>	<b>6,347,343</b>	<b>8.47%</b>
<b>161 - Facility &amp; Maintenance</b>								
<b>62 - Juvenile Justice Bldgs</b>								
4113	Salaries Regular Employees	85,827	84,205	58,129	26,066	84,195	86,563	2.81%
4131	Parochial Retirement	13,633	12,210	9,214	2,382	11,596	11,253	(2.96%)
4132	Group Health Insurance	13,193	11,998	9,908	2,085	11,993	12,830	6.98%
4133	Retired Employees Grp Insurance	5,753	6,156	3,078	3,078	6,156	6,464	5.00%
4135	Medicare Insurance	1,141	1,221	848	231	1,079	1,200	11.21%
4138	Unemployment Claims	-	70	-	66	66	70	6.06%
4250	Equipment Repairs	591	2,000	2,101	180	2,281	2,000	(12.32%)
4251	Gas, Oil, Grease	3,172	2,500	2,780	171	2,951	2,500	(15.28%)
4260	Building Repairs & Maintenance	79,206	85,000	62,557	10,943	73,500	85,000	15.65%
4265	Uniforms	1,404	1,500	117	1,300	1,417	1,500	5.86%
4271	Natural Gas	19,121	50,000	11,933	9,786	21,719	50,000	130.21%
4272	Electricity	144,566	160,000	106,164	40,344	146,508	160,000	9.21%
4273	Water	12,910	18,000	10,150	1,100	11,250	18,000	60.00%
4291	Lawn and Tree Maintenance	6,176	8,000	6,327	1,023	7,350	15,000	104.08%
4311	Employee Physicals	-	350	-	177	177	350	97.74%
4312	Pest Control	1,440	2,000	1,010	233	1,243	2,000	60.90%
4313	Maintenance Contract	39,731	40,000	27,031	11,233	38,264	40,000	4.54%
4317	Janitorial Service	-	7,800	5,700	1,716	7,416	7,800	5.18%
4318	Waste Disposal Fees	3,888	5,200	3,123	927	4,050	5,200	28.40%
4388	Building Management	16,599	17,507	8,754	8,753	17,507	18,192	3.91%
4511	Casualty Insurance	2,103	2,168	1,084	1,084	2,168	2,168	0.00%
4512	Workers Comp Insurance	1,557	1,608	804	804	1,608	1,608	0.00%
4743	Other Equipment	-	2,500	-	2,410	2,410	2,500	3.73%
<b>Total Facilities and Maintenance - Juvenile Justice Bldgs</b>		<b>452,013</b>	<b>521,993</b>	<b>330,812</b>	<b>126,092</b>	<b>456,904</b>	<b>532,198</b>	<b>16.48%</b>
<b>Total Expenditures - Juvenile Justice Fund</b>		<b>6,772,199</b>	<b>7,378,709</b>	<b>5,200,389</b>	<b>1,676,826</b>	<b>6,877,215</b>	<b>7,505,300</b>	<b>9.13%</b>

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>(2,595,735)</b>	<b>(3,298,060)</b>	<b>(4,724,558)</b>	<b>1,916,218</b>	<b>(2,808,341)</b>	<b>(3,373,431)</b>	<b>20.12%</b>
<b>Other Financing Sources (Uses)</b>								
3855	Transfer From Criminal Justice	3,100,000	3,300,000	1,650,000	1,650,000	3,300,000	3,450,000	4.55%
4688	Transfer to Capital Outlay	-	-	-	-	-	(150,000)	100.00%
<b>Total Other Financing Sources (Uses)</b>		<b>3,100,000</b>	<b>3,300,000</b>	<b>1,650,000</b>	<b>1,650,000</b>	<b>3,300,000</b>	<b>3,300,000</b>	<b>0.00%</b>
<b>Net Change In Fund Balance</b>		<b>504,265</b>	<b>1,940</b>	<b>(3,074,558)</b>	<b>3,566,218</b>	<b>491,659</b>	<b>(73,431)</b>	<b>(114.94%)</b>
<b>Fund Balance, Beginning Of Year</b>		<b>3,092,996</b>	<b>3,401,408</b>	<b>3,597,261</b>	<b>522,703</b>	<b>3,597,261</b>	<b>4,088,920</b>	<b>13.67%</b>
<b>Fund Balance, End Of Year</b>		<b>\$ 3,597,261</b>	<b>3,403,348</b>	<b>522,703</b>	<b>4,088,920</b>	<b>4,088,920</b>	<b>4,015,489</b>	<b>(1.80%)</b>

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>Health Tax Fund (270)</b>								
<b>Revenues</b>								
3113	Ad Valorem Tax-Parish	\$ 3,228,786	3,346,370	-	3,300,750	3,300,750	3,355,590	1.66%
3115	Estimated Uncollectible Taxes	(47,722)	(117,120)	-	(99,020)	(99,020)	(100,660)	1.66%
3120	Prior Year Taxes	27,331	14,930	18,095	1,800	19,895	15,040	(24.40%)
3351	State Revenue Sharing	84,090	83,500	-	83,700	83,700	83,500	(0.24%)
3455	Vaccination Fees	4,970	4,000	3,480	1,043	4,523	4,000	(11.56%)
3466	Impounding & Boarding Fees	40,005	32,000	27,635	9,303	36,938	34,000	(7.95%)
3467	Animal License & Permit Fees	5,225	6,000	2,658	853	3,510	5,000	42.45%
3610	Interest Earned	14,751	10,000	12,124	1,097	13,221	11,000	(16.80%)
3621	Regional Lab Rental	71,992	72,000	17,998	-	17,998	-	(100.00%)
3695	Miscellaneous Revenue	2	3,000	86	1,800	1,886	1,000	(46.98%)
3832	Private Donations	1,614	2,000	813	376	1,189	1,500	26.16%
3833	Adoptions	46,091	40,000	33,095	7,983	41,078	40,000	(2.62%)
<b>Total Revenues - Health Tax Fund</b>		<b>3,477,134</b>	<b>3,496,680</b>	<b>115,984</b>	<b>3,309,684</b>	<b>3,425,668</b>	<b>3,449,970</b>	<b>0.71%</b>
<b>Expenditures</b>								
<b>161 - Facilities &amp; Maintenance</b>								
<b>11 - Shreveport Regional Lab</b>								
4113	Salaries Regular Employees	30,972	37,628	2,678	17,950	20,628	36,213	75.55%
4131	Parochial Retirement	4,622	5,456	661	2,330	2,991	4,708	57.41%
4132	Group Health Insurance	9,369	12,178	680	4,471	5,151	7,152	38.85%
4133	Retired Employees Grp Insurance	1,049	1,122	561	561	1,122	1,178	4.99%
4135	Medicare Insurance	381	546	61	291	352	525	49.15%
4250	Equipment Repairs	650	2,500	4,274	294	4,568	2,500	(45.27%)
4251	Gas, Oil and Grease	3,183	-	1,064	211	1,275	3,000	135.29%
4260	Building Repairs & Maintenance	19,469	17,000	18,250	1,192	19,442	17,000	(12.56%)
4265	Uniforms	436	600	128	229	357	600	68.07%
4271	Natural Gas	-	-	34	218	251	1,000	298.41%
4272	Electricity	-	-	6,353	11,652	18,005	36,000	99.94%
4273	Water	-	-	306	215	521	800	0.00%
4290	Safety Apparel	-	150	-	143	143	150	4.90%
4291	Lawn and Tree Maintenance	340	-	-	-	-	-	0.00%
4311	Employee Physicals	56	100	-	74	74	100	35.14%
4312	Pest Control	420	800	495	90	585	800	36.75%
4316	Security	245	500	210	210	420	500	19.05%
4388	Building Management	11,066	11,671	5,835	5,836	11,671	12,128	3.92%

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4512	Workers Comp Insurance	1,012	1,045	522	523	1,045	1,045	0.00%
4743	Other Equipment	-	800	-	746	746	800	7.24%
<b>Total Shreveport Regional Lab</b>		<b>83,270</b>	<b>92,096</b>	<b>42,112</b>	<b>47,235</b>	<b>89,347</b>	<b>126,199</b>	<b>41.25%</b>
<b>14 - Highland Health Unit Complex</b>								
4113	Salaries Regular Employees	157,098	150,900	111,358	35,724	147,082	157,336	6.97%
4122	Salaries-Part Time	14,484	15,000	7,532	4,894	12,426	15,000	20.71%
4131	Parochial Retirement	22,869	21,884	17,009	3,700	20,709	19,002	(8.24%)
4132	Group Health Insurance	48,384	43,244	42,434	10,760	53,194	55,854	5.00%
4133	Retired Employees Grp Insurance	9,838	10,527	5,264	5,264	10,527	11,053	5.00%
4135	Medicare Insurance	2,966	2,896	2,139	513	2,652	3,150	18.78%
4138	Unemployment Claims	-	150	-	88	88	150	70.45%
4250	Equipment Repairs	7,338	7,000	5,280	1,999	7,279	7,000	(3.83%)
4251	Gas, Oil, Grease	9,968	20,000	4,302	4,968	9,270	20,000	115.75%
4260	Building Repairs & Maintenance	37,757	40,000	20,396	18,041	38,437	40,000	4.07%
4265	Uniforms	2,396	2,000	110	1,868	1,978	2,000	1.11%
4271	Natural Gas	13,689	23,000	12,739	6,011	18,750	23,000	22.67%
4272	Electricity	85,251	85,000	68,360	22,390	90,750	95,000	4.68%
4273	Water	3,544	7,000	3,608	367	3,975	7,000	76.10%
4276	Emergency Coordination	1,500	1,500	750	750	1,500	1,500	0.00%
4280	Telephone	803	2,000	609	216	825	2,000	142.42%
4291	Lawn and Tree Maintenance	5,175	5,000	2,356	1,517	3,873	5,000	29.10%
4311	Employee Physicals	262	300	-	274	274	300	9.49%
4312	Pest Control	775	1,200	360	432	792	1,200	51.52%
4313	Maintenance Contract	6,578	11,000	4,275	2,569	6,844	11,000	60.72%
4316	Security	1,350	1,800	900	450	1,350	1,800	33.33%
4321	Legal and Auditing	1,310	1,365	1,333	-	1,333	1,549	16.20%
4361	General Fund Administration	25,447	25,391	12,696	12,695	25,391	25,839	1.76%
4388	Building Management	32,091	33,847	16,923	16,924	33,847	35,171	3.91%
4511	Casualty Insurance	41,247	42,523	21,261	21,262	42,523	42,523	0.00%
4512	Workers Comp Insurance	4,750	4,904	2,452	2,452	4,904	4,904	0.00%
4591	Retirement Contributions	96,130	99,590	-	97,700	97,700	99,320	1.66%
4592	Sheriff's Tax Collection	422	800	143	501	644	800	24.22%
4743	Other Equipment	-	500	-	473	473	500	5.71%
<b>Total Highland Health Unit Complex</b>		<b>633,423</b>	<b>660,321</b>	<b>364,590</b>	<b>274,801</b>	<b>639,390</b>	<b>688,951</b>	<b>7.75%</b>



## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>15 - Vivian Health Unit</b>								
4113	Salaries Regular Employees	14,481	24,212	11,438	11,514	22,952	25,738	12.14%
4131	Parochial Retirement	2,301	3,512	1,864	333	2,197	2,046	(6.87%)
4132	Group Health Insurance	6,723	8,203	6,085	1,117	7,202	7,562	5.00%
4133	Retired Employees Grp Insurance	1,049	1,122	561	561	1,122	1,178	4.99%
4135	Medicare Insurance	162	352	140	29	169	229	35.50%
4260	Building Repairs & Maintenance	5,798	6,000	2,399	3,093	5,492	6,000	9.25%
4265	Uniforms	273	350	-	272	272	350	28.68%
4272	Electricity	11,970	14,000	7,975	9,227	17,202	18,000	4.64%
4273	Water	1,019	1,000	666	124	790	1,000	26.58%
4280	Telephone	1,472	1,500	1,139	354	1,493	1,500	0.47%
4291	Lawn and Tree Maintenance	-	1,600	55	1,357	1,412	1,600	13.31%
4312	Pest Control	440	600	400	113	513	600	16.96%
4316	Security	420	450	280	140	420	450	7.14%
4388	Building Management	2,213	2,334	1,167	1,167	2,334	2,426	3.94%
4512	Workers Comp Insurance	350	362	181	181	362	362	0.00%
4743	Other Equipment	-	200	-	193	193	200	3.63%
<b>Total Vivian Health Unit</b>		<b>48,670</b>	<b>65,797</b>	<b>34,350</b>	<b>29,775</b>	<b>64,125</b>	<b>69,241</b>	<b>7.98%</b>
<b>69 - David Raines Comm Center</b>								
4260	Building Repairs & Maintenance	31,800	33,390	16,695	16,695	33,390	33,390	0.00%
<b>Total David Raines Comm Center</b>		<b>31,800</b>	<b>33,390</b>	<b>16,695</b>	<b>16,695</b>	<b>33,390</b>	<b>33,390</b>	<b>0.00%</b>
<b>Total Facilities and Maintenance</b>		<b>797,163</b>	<b>851,604</b>	<b>457,747</b>	<b>368,506</b>	<b>826,252</b>	<b>917,781</b>	<b>11.08%</b>
<b>312 - Animal Services</b>								
4113	Salaries Regular Employees	1,042,572	1,065,064	821,416	255,881	1,077,297	1,155,071	7.22%
4122	Salaries-Part Time	12,671	23,629	13,776	2,301	16,077	23,882	0.00%
4131	Parochial Retirement	150,214	139,729	113,725	26,004	139,729	130,556	(6.56%)
4132	Group Health Insurance	132,701	147,249	108,263	34,438	142,701	149,836	5.00%
4133	Retired Employees Grp Insurance	36,401	38,949	19,475	19,475	38,949	40,896	5.00%
4135	Medicare Insurance	14,495	16,519	12,081	4,419	16,500	16,495	(0.03%)
4136	Caddo Parish Employee Retirement	15,403	14,707	11,895	2,734	14,629	15,307	4.63%
4138	Unemployment Claims	483	1,000	-	533	533	1,000	87.62%
4210	Books and Subscriptions	203	900	-	455	455	900	97.80%
4211	Dues-Governmental Organizations	120	1,600	120	-	120	1,600	1,233.33%

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4221	Printed Office Forms	3,850	6,000	4,181	1,138	5,319	6,000	12.80%
4230	Education, Training and Travel	31,806	30,000	20,123	9,756	29,879	32,000	7.10%
4241	Office Supplies	4,119	5,000	2,401	1,830	4,231	5,000	18.18%
4242	Postage	84	750	81	114	195	750	284.62%
4243	Copy Supplies	2,700	3,500	1,795	1,103	2,898	3,500	20.77%
4250	Equipment Repairs	34,736	42,000	17,875	16,915	34,789	42,000	20.73%
4251	Gas, Oil, Grease	69,433	70,000	30,116	34,316	64,432	72,000	11.75%
4260	Building Repairs & Maintenance	26,929	23,000	17,680	4,665	22,345	23,000	2.93%
4265	Uniforms	8,700	11,000	9,692	871	10,563	11,000	4.14%
4267	Animal Food	4,583	9,000	2,363	2,172	4,535	8,000	76.41%
4268	Chemicals and Poison	35,561	35,000	23,578	11,012	34,590	37,000	6.97%
4271	Natural Gas	5,283	8,000	4,210	2,579	6,789	8,000	17.84%
4272	Electricity	26,460	26,000	20,427	6,133	26,560	28,000	5.42%
4273	Water	6,136	6,000	6,378	777	7,155	8,000	11.81%
4276	Emergency Coordination	3,600	3,600	1,800	1,800	3,600	3,600	0.00%
4280	Telephone	20,824	23,000	11,424	9,431	20,855	23,000	10.29%
4290	Safety Apparel	273	1,200	361	-	361	1,200	232.41%
4291	Lawn and Tree Maintenance	1,236	2,500	-	1,200	1,200	2,500	108.33%
4311	Employee Physicals	1,874	1,500	1,147	53	1,200	1,500	25.00%
4313	Maintenance Contract	720	2,500	1,405	280	1,685	2,500	48.37%
4316	Security	840	850	560	280	840	850	1.19%
4317	Janitorial Service	2,715	4,000	1,548	1,241	2,789	4,000	43.42%
4318	Waste Disposal Fees	1,568	4,000	1,202	697	1,899	4,000	110.64%
4321	Legal and Auditing	654	682	666	15	681	774	13.66%
4324	Information Systems Allocation	13,377	14,046	7,023	7,023	14,046	14,748	5.00%
4326	Spaying/Neutering	42,473	35,000	27,622	9,378	36,999	40,000	8.11%
4327	Professional Services	52,883	50,000	37,905	11,884	49,789	55,000	10.47%
4361	General Fund Administration	47,368	47,608	23,804	23,804	47,608	48,463	1.80%
4388	Building Management	7,746	8,170	4,085	4,085	8,170	8,490	3.92%
4423	Misc Materials and Supplies	32,158	27,000	17,709	8,880	26,589	30,000	12.83%
4511	Casualty Insurance	25,880	26,680	13,340	13,340	26,680	26,680	0.00%
4512	Workers Comp Insurance	27,721	28,622	14,311	14,311	28,622	28,622	0.00%
4530	Interest Expense	-	400	-	211	211	400	89.57%
4742	Office Equipment	5,775	9,000	4,361	3,809	8,170	9,000	10.16%
4743	Other Equipment	5,968	5,000	4,491	1,881	6,372	5,000	(21.53%)
<b>Total Animal Services</b>		<b>1,961,297</b>	<b>2,019,954</b>	<b>1,436,413</b>	<b>553,223</b>	<b>1,989,636</b>	<b>2,130,120</b>	<b>7.06%</b>

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>313 - Mosquito Control</b>								
4113	Salaries Regular Employees	169,148	182,957	138,685	42,302	180,987	189,194	4.53%
4122	Salaries-Part Time	16,856	45,000	16,081	10,774	26,855	45,000	67.57%
4131	Parochial Retirement	26,626	26,529	21,759	4,753	26,512	24,596	(7.23%)
4132	Group Health Insurance	28,321	26,939	26,754	3,958	30,712	32,248	5.00%
4133	Retired Employees Grp Insurance	9,100	9,737	4,869	4,868	9,737	10,224	5.00%
4135	Medicare Insurance	3,437	6,817	2,867	1,084	3,951	4,396	11.26%
4138	Unemployment Claims	2,866	1,500	-	971	971	1,500	54.48%
4210	Books and Subscriptions	-	350	-	271	271	350	29.15%
4221	Printed Office Forms	-	300	-	198	198	300	51.52%
4230	Education, Training and Travel	3,076	4,000	448	2,672	3,120	4,000	28.21%
4241	Office Supplies	178	600	-	235	235	600	155.32%
4242	Postage	31	100	-	55	55	100	81.82%
4250	Equipment Repairs	18,840	14,000	5,917	6,441	12,358	14,000	13.29%
4251	Gas, Oil, Grease	22,422	27,000	11,822	11,634	23,456	27,000	15.11%
4265	Uniforms	653	800	-	655	655	800	22.14%
4268	Chemicals and Poison	124,114	130,000	124,849	5,027	129,876	130,000	0.10%
4276	Emergency Coordination	900	900	450	450	900	900	0.00%
4290	Safety Apparel	-	600	-	511	511	600	17.42%
4311	Employee Physicals	374	250	320	-	320	500	56.25%
4321	Legal and Auditing	654	682	666	14	680	774	13.82%
4324	Information Systems Allocation	13,377	14,046	7,023	7,023	14,046	14,748	5.00%
4361	General Fund Administration	16,838	17,013	8,507	8,507	17,013	17,346	1.96%
4423	Misc Materials and Supplies	2,712	5,000	1,600	1,389	2,989	5,000	67.28%
4511	Casualty Insurance	6,470	6,670	3,335	3,335	6,670	6,670	0.00%
4512	Workers Comp Insurance	7,475	7,718	3,859	3,859	7,718	7,718	0.00%
4742	Office Equipment	-	250	-	111	111	250	125.23%
4743	Other Equipment	1,670	5,000	371	1,528	1,899	5,000	163.30%
<b>Total Mosquito Control</b>		<b>476,139</b>	<b>534,758</b>	<b>380,181</b>	<b>122,625</b>	<b>502,806</b>	<b>543,814</b>	<b>8.16%</b>
<b>Total Expenditures - Health Tax Fund</b>		<b>3,234,599</b>	<b>3,406,316</b>	<b>2,274,341</b>	<b>1,044,353</b>	<b>3,318,694</b>	<b>3,591,715</b>	<b>8.23%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>242,535</b>	<b>90,364</b>	<b>(2,158,357)</b>	<b>2,265,331</b>	<b>106,974</b>	<b>(141,745)</b>	<b>(232.50%)</b>

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
<b>Other Financing Sources (Uses)</b>							
4688	Transfer To Capital Outlay	-	-	-	-	-	(162,000) 100.00%
<b>Total Other Financing Sources (Uses)</b>		-	-	-	-	-	<b>(162,000) 0.00%</b>
<b>Net Change In Fund Balance</b>		<b>242,535</b>	<b>90,364</b>	<b>(2,158,357)</b>	<b>2,265,331</b>	<b>106,974</b>	<b>(303,745) (383.94%)</b>
<b>Fund Balance, Beginning Of Year</b>		<b>4,285,001</b>	<b>4,447,932</b>	<b>4,527,536</b>	<b>2,369,179</b>	<b>4,527,536</b>	<b>4,634,510 2.36%</b>
<b>Fund Balance, End Of Year</b>		<b>\$ 4,527,536</b>	<b>4,538,296</b>	<b>2,369,179</b>	<b>4,634,510</b>	<b>4,634,510</b>	<b>4,330,765 (6.55%)</b>

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>Biomedical Fund (280)</b>								
<b>Revenues</b>								
3113	Ad Valorem Tax-Parish	\$ 2,825,839	2,927,640	-	2,887,720	2,887,720	2,935,700	1.66%
3115	Estimated Uncollectible Taxes	(31,477)	(102,470)	-	(86,630)	(86,630)	(88,070)	1.66%
3120	Prior Year Taxes	22,353	11,240	14,771	429	15,200	11,310	(25.59%)
3351	State Revenue Sharing	73,851	73,000	-	73,214	73,214	73,000	(0.29%)
3610	Interest Earned	153	125	672	149	821	125	(84.77%)
<b>Total Revenues - Biomedical Fund</b>		<b>2,890,719</b>	<b>2,909,535</b>	<b>15,443</b>	<b>2,874,882</b>	<b>2,890,325</b>	<b>2,932,065</b>	<b>1.44%</b>
<b>Expenditures</b>								
<b>319 - Biomedical Research Center</b>								
4172	Election Expense	-	88,200	88,181	19	88,200	-	(100.00%)
4321	Legal and Auditing	2,416	2,517	2,458	-	2,458	2,856	16.19%
4361	General Fund Administration	13,692	13,584	6,792	6,792	13,584	13,772	1.38%
4530	Interest Expense	5,833	7,000	489	5,292	5,781	7,000	21.09%
4562	Reimb - Biomedical Research Ctr	2,613,257	3,111,800	1,604,368	1,507,432	3,111,800	3,200,000	2.83%
4591	Retirement Contributions	84,101	87,130	-	85,470	85,470	86,890	1.66%
4592	Sheriff's Tax Collection	368	750	125	290	415	750	80.72%
<b>Total Expenditures - Biomedical Fund</b>		<b>2,719,667</b>	<b>3,310,981</b>	<b>1,702,414</b>	<b>1,605,295</b>	<b>3,307,708</b>	<b>3,311,268</b>	<b>0.11%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>171,052</b>	<b>(401,446)</b>	<b>(1,686,970)</b>	<b>1,269,587</b>	<b>(417,383)</b>	<b>(379,203)</b>	<b>(9.15%)</b>
<b>Fund Balance, Beginning Of Year</b>		<b>740,176</b>	<b>691,614</b>	<b>911,228</b>	<b>(775,742)</b>	<b>911,228</b>	<b>493,845</b>	<b>(45.80%)</b>
<b>Fund Balance, End Of Year</b>		<b>\$ 911,228</b>	<b>290,168</b>	<b>(775,742)</b>	<b>493,845</b>	<b>493,845</b>	<b>114,642</b>	<b>(76.79%)</b>

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015				2016 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
<b>Riverboat Fund (290)</b>								
<b>Revenues</b>								
3223	Riverboat Gaming	\$ 1,334,585	1,200,000	909,000	366,833	1,275,833	1,290,000	1.11%
3610	Interest Earned	276	150	933	120	1,053	150	(85.75%)
3695	Miscellaneous	25,513	5,000	18,753	-	18,753	10,000	(46.68%)
<b>Total Revenues - Riverboat Fund</b>		<b>1,360,374</b>	<b>1,205,150</b>	<b>928,686</b>	<b>366,953</b>	<b>1,295,639</b>	<b>1,300,150</b>	<b>0.35%</b>
<b>Expenditures</b>								
<b>131 - Administration</b>								
4122	Salaries-Part Time	37,648	77,000	114,474	10,800	125,274	115,000	(8.20%)
4135	Medicare Insurance	2,886	6,000	8,780	-	8,780	8,797	0.19%
4321	Legal and Auditing	2,071	2,157	2,107	-	2,107	2,448	16.18%
4327	Professional Services	1,047	2,000	2,216	58	2,274	2,000	(12.05%)
4344	Public Information	-	1,500	-	871	871	31,500	3,516.53%
4361	General Fund Administration	21,467	21,292	10,646	10,646	21,292	21,614	1.51%
4530	Interest Expense	1,663	1,500	-	1,492	1,492	1,500	0.54%
4553	Truancy Program	60,000	60,000	30,000	30,000	60,000	95,000	58.33%
<b>Total Administration</b>		<b>126,781</b>	<b>171,449</b>	<b>168,222</b>	<b>53,867</b>	<b>222,090</b>	<b>277,859</b>	<b>25.11%</b>
<b>133 - Finance, Debt Service</b>								
4810	Principal Payments	110,000	-	-	-	-	-	0.00%
4820	Interest Payments	84,850	-	-	-	-	-	0.00%
4830	Paying Agent Fees	200	-	-	-	-	-	0.00%
<b>Total Finance</b>		<b>195,050</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>150 - Allocation To Other Entities</b>								
<b>4959 - NGO Appropriations</b>								
	A Quiet Place in the Woods	10,000	8,000	8,000	-	8,000	5,000	(37.50%)
	Alemap Foundation	-	2,500	2,500	-	2,500	2,000	(20.00%)
	Arc of Caddo-Bossier	9,560	4,450	4,450	-	4,450	6,000	34.83%
	Bells For Youth	-	5,000	5,000	-	5,000	5,000	100.00%
	Bernstein Development, Inc	15,000	15,000	15,000	-	15,000	10,000	(33.33%)
	Boy Scouts of America, Norwela Council	10,000	10,000	10,000	-	10,000	10,000	0.00%
	Boys II Men Mentoring Program	-	-	-	-	-	12,000	100.00%
	Broadmoor Neighborhood Association	-	3,700	3,700	-	3,700	70,000	1,791.89%

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
	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	50,000	50,000	100,000	100,000	0.00%
	Calvary Missionary Baptist Church	10,000	5,000	-	5,000	5,000	5,000	0.00%
	Cedar Grove CDC, Inc* (NGO)	30,000	10,000	-	10,000	10,000	-	(100.00%)
	Center For Families	-	7,500	7,500	-	7,500	7,500	100.00%
	Christian Service Program Institute	30,000	25,000	25,000	-	25,000	25,000	0.00%
	City of Shreveport Fire Department	12,456	-	-	-	-	-	0.00%
	Destiny Community Development Corp	-	2,500	2,500	-	2,500	7,500	100.00%
	Family Resources for Education	23,900	20,000	20,000	-	20,000	20,000	0.00%
	First Tee Of NWLA	17,000	12,500	12,500	-	12,500	12,500	0.00%
	Fit for Life, Inc	15,000	25,000	25,000	-	25,000	25,000	0.00%
	Five Phase Fellowship Church	-	-	-	-	-	10,000	100.00%
	Food Bank of Northwest Louisiana	100,000	100,000	50,000	50,000	100,000	100,000	0.00%
	Galilee Family Enrichment Center, Inc.	20,000	20,000	-	20,000	20,000	18,900	(5.50%)
	Girl Scouts of Louisiana	-	-	-	-	-	10,000	100.00%
	Grace Comm Outreach Min (Words in Act)	25,312	15,000	15,000	-	15,000	15,000	0.00%
	Green Oaks High School Alumni Assoc	-	-	-	-	-	20,000	100.00%
	Greenwood Community Center	8,889	10,000	-	10,000	10,000	-	(100.00%)
	Highland Area Partnership	5,000	-	-	-	-	-	0.00%
	Holy Angels Residential Facility	60,000	60,000	60,000	-	60,000	70,000	16.67%
	Huntington High School	-	5,000	5,000	-	5,000	-	(100.00%)
	Image Changers	15,000	7,500	7,500	-	7,500	20,000	166.67%
	Inner City Entrepreneur Institute (ICE)	-	20,000	-	20,000	20,000	20,000	100.00%
	Inter-City Row Modern Dance Co of S'port	15,000	10,000	10,000	-	10,000	7,000	(30.00%)
	Ivy Crown Community Services, Inc	-	-	-	-	-	15,000	100.00%
	JAG Family Resource Center	-	-	-	-	-	75,000	100.00%
	James Burton Foundation	10,000	-	-	-	-	-	0.00%
	Lake Community Development Corporation	-	15,000	15,000	-	15,000	15,000	0.00%
	Lane Chapel Christian Meth Episc Church	30,000	15,000	11,250	3,750	15,000	-	(100.00%)
	Legal Services of North Louisiana	-	50,000	-	50,000	50,000	-	100.00%
	Little Theatre of Shreveport	10,000	5,000	5,000	-	5,000	-	(100.00%)
	Macedonia House	10,000	5,000	-	5,000	5,000	-	(100.00%)
	Martin Luther King Community Dev Corp	30,000	20,000	10,000	10,000	20,000	25,000	25.00%
	Martin Luther King Health Center	10,000	10,000	10,000	-	10,000	10,000	0.00%
	Multicultural Center of the South	25,000	12,000	12,000	-	12,000	10,000	(16.67%)
	Nehemiah Community Development Center	20,000	5,000	5,000	-	5,000	10,000	100.00%
	Northwest Louisiana Interfaith Pharmacy	11,200	11,500	11,500	-	11,500	11,500	0.00%
	Odyssey Foundation OF The Arts	-	7,500	7,500	-	7,500	-	100.00%

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
	Philadelphia Center	10,000	7,500	7,500	-	7,500	-	(100.00%)
	Project Reach	-	15,000	-	15,000	15,000	-	(100.00%)
	Project Seek, Inc	15,000	15,000	-	15,000	15,000	15,000	0.00%
	Providence House	35,000	15,000	15,000	-	15,000	15,000	0.00%
	Ray of Hope Foundation	-	-	-	-	-	20,000	100.00%
	Reach Out and Touch, Inc	5,000	5,000	5,000	-	5,000	20,000	300.00%
	Red River Cleanup	-	-	-	-	-	15,000	100.00%
	Renzi Education and Art Center	10,000	5,000	5,000	-	5,000	7,500	50.00%
	Robinson's Rescue	40,000	40,000	40,000	-	40,000	40,000	0.00%
	Rutherford House	45,000	35,000	35,000	-	35,000	-	(100.00%)
	Salvation Army	40,000	30,000	30,000	-	30,000	45,000	50.00%
	Samaritan Counseling Center	33,000	30,000	30,000	-	30,000	31,400	4.67%
	Sci-Port Admissions	-	-	-	-	-	-	0.00%
	Shady Grove Missionary Baptist Church	-	-	-	-	-	20,000	100.00%
	Shreveport Green	25,000	20,000	20,000	-	20,000	20,000	0.00%
	Shreveport Little Theatre	-	-	-	-	-	7,500	100.00%
	Shreveport Opera	5,000	5,000	5,000	-	5,000	5,000	0.00%
	Shreveport Regional Arts Council (SRAC)	50,000	25,000	25,000	-	25,000	30,000	20.00%
	Shreveport Sun Basketball League	-	-	-	-	-	-	0.00%
	SISTERS International Inc	-	-	-	-	-	38,000	100.00%
	Social Justice Civic League, Inc	10,000	10,000	10,000	-	10,000	20,000	100.00%
	Southern University at S'port Foundation	5,000	5,000	5,000	-	5,000	5,000	0.00%
	Springboard 2 Universal Success	-	2,500	2,500	-	2,500	3,000	100.00%
	St. Luke's Episcl Mobile Medical Ministry	7,550	7,550	3,775	3,775	7,550	7,550	0.00%
	Strategic Action Council of NW Louisiana	50,000	-	-	-	-	-	0.00%
	Supportive Integrated Services, Inc	20,000	15,000	15,000	-	15,000	15,000	0.00%
	T.E.A.M.S.	10,000	5,000	-	5,000	5,000	5,000	0.00%
	Theatre of the Performing Arts	20,000	15,000	15,000	-	15,000	15,000	0.00%
	Urban Support Agency, Inc	29,000	29,000	29,000	-	29,000	26,900	(7.24%)
	Volunteers for Youth Justice	30,000	15,000	15,000	-	15,000	25,000	66.67%
	Women of Vision	22,157	20,000	20,000	-	20,000	20,000	0.00%
	Youth Outreach Services	15,000	12,500	12,500	-	12,500	12,500	0.00%
<b>Total Allocation To Other Entities</b>		<b>1,290,024</b>	<b>1,113,700</b>	<b>841,175</b>	<b>272,525</b>	<b>1,113,700</b>	<b>1,339,250</b>	<b>20.25%</b>
<b>Total Expenditures - Riverboat Fund</b>		<b>1,611,855</b>	<b>1,285,149</b>	<b>1,009,397</b>	<b>326,392</b>	<b>1,335,790</b>	<b>1,617,109</b>	<b>21.06%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>(251,481)</b>	<b>(79,999)</b>	<b>(80,711)</b>	<b>40,561</b>	<b>(40,151)</b>	<b>(316,959)</b>	<b>689.42%</b>



## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>Other Financing Sources (Uses)</b>								
3849	Transfer From Oil and Gas Fund	540,000	200,000	100,000	100,000	200,000	300,000	50.00%
3852	Transfer From Capital Outlay	48,370	-	-	4,669	4,669	-	0.00%
4688	Transfer To Capital Outlay Fund	(400,000)	-	-	-	-	-	0.00%
<b>Total Other Financing Sources (Uses)</b>		<b>188,370</b>	<b>200,000</b>	<b>100,000</b>	<b>104,669</b>	<b>204,669</b>	<b>300,000</b>	<b>46.58%</b>
<b>Net Change In Fund Balance</b>		<b>(63,111)</b>	<b>120,001</b>	<b>19,289</b>	<b>145,230</b>	<b>164,518</b>	<b>(16,959)</b>	<b>(110.31%)</b>
<b>Fund Balance, Beginning Of Year</b>		<b>325,490</b>	<b>194,847</b>	<b>262,379</b>	<b>281,668</b>	<b>262,379</b>	<b>426,897</b>	<b>62.70%</b>
<b>Fund Balance, End Of Year</b>		<b>\$ 262,379</b>	<b>314,848</b>	<b>281,668</b>	<b>426,897</b>	<b>426,897</b>	<b>409,938</b>	<b>(3.97%)</b>

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>Criminal Justice Fund (295)</b>								
<b>Revenues</b>								
3113	Ad Valorem Tax-Parish	\$ 5,198,619	5,376,970	-	5,303,670	5,303,670	5,795,860	9.28%
3115	Estimated Uncollectible Taxes	(61,684)	(188,190)	-	(159,110)	(159,110)	(173,880)	9.28%
3120	Prior Year Taxes	2,117	4,730	4,155	570	4,725	4,770	0.95%
3351	State Revenue Sharing	134,084	138,500	-	135,500	135,500	136,000	0.37%
3610	Interest Earned	941	1,000	830	95	925	1,000	8.11%
<b>Total Revenues - Criminal Justice Fund</b>		<b>5,274,077</b>	<b>5,333,010</b>	<b>4,985</b>	<b>5,280,725</b>	<b>5,285,710</b>	<b>5,763,750</b>	<b>9.04%</b>
<b>Expenditures</b>								
<b>120 - Criminal Justice</b>								
<b>20 - Criminal Administration</b>								
4321	Legal and Auditing	1,386	1,444	1,410	-	1,410	1,639	16.24%
4361	General Fund Administration	7,774	7,708	3,854	3,854	7,708	7,842	1.74%
4530	Interest Expense	9,310	11,000	957	8,758	9,715	10,000	2.93%
4591	Retirement Contributions	154,461	160,030	-	156,980	156,980	171,550	9.28%
4592	Sheriff's Tax Collection	730	600	230	495	725	750	3.45%
4596	Sheriff Substations	137,794	190,000	77,978	60,822	138,800	150,000	8.07%
<b>Total Expenditures - Criminal Justice Fund</b>		<b>311,455</b>	<b>370,782</b>	<b>84,429</b>	<b>230,909</b>	<b>315,338</b>	<b>341,781</b>	<b>8.39%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>4,962,622</b>	<b>4,962,228</b>	<b>(79,444)</b>	<b>5,049,816</b>	<b>4,970,372</b>	<b>5,421,969</b>	<b>9.09%</b>
<b>Other Financing Sources (Uses)</b>								
4681	Transfer To Juvenile Just Fund	(3,100,000)	(3,300,000)	(1,650,000)	(1,650,000)	(3,300,000)	(3,450,000)	4.55%
4682	Transfer To Detention Facilities Fund	(150,000)	-	-	-	-	-	0.00%
4685	Transfer To General Fund	(1,725,000)	(1,700,000)	(850,000)	(850,000)	(1,700,000)	(2,000,000)	17.65%
<b>Total Other Financing Sources (Uses)</b>		<b>(4,975,000)</b>	<b>(5,000,000)</b>	<b>(2,500,000)</b>	<b>(2,500,000)</b>	<b>(5,000,000)</b>	<b>(5,450,000)</b>	<b>9.00%</b>
<b>Net Change In Fund Balance</b>		<b>(12,378)</b>	<b>(37,772)</b>	<b>(2,579,444)</b>	<b>2,549,816</b>	<b>(29,628)</b>	<b>(28,031)</b>	<b>(5.39%)</b>
<b>Fund Balance, Beginning Of Year</b>		<b>2,050,015</b>	<b>1,984,292</b>	<b>2,037,637</b>	<b>(541,808)</b>	<b>2,037,637</b>	<b>2,008,009</b>	<b>(1.45%)</b>
<b>Fund Balance, End Of Year</b>		<b>\$ 2,037,637</b>	<b>1,946,520</b>	<b>(541,808)</b>	<b>2,008,008</b>	<b>2,008,009</b>	<b>1,979,978</b>	<b>(1.40%)</b>

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
<b>Oil and Gas Fund (297)</b>							
<b>Revenues</b>							
3610	Interest Earned	\$ 65,457	25,000	34,460	750	35,210	25,000 (29.00%)
3623	Building Rental	162,500	150,000	125,000	25,000	150,000	150,000 0.00%
3691	Oil Royalty/Mineral Leases	853,286	1,005,000	198,278	107,716	305,994	400,000 30.72%
<b>Total Revenues - Oil and Gas Fund</b>		<b>1,081,243</b>	<b>1,180,000</b>	<b>357,738</b>	<b>133,466</b>	<b>491,204</b>	<b>575,000 17.06%</b>
<b>Expenditures</b>							
<b>131 - Administration</b>							
4321	Legal and Auditing	31,846	32,000	13,882	12,386	26,268	32,000 21.82%
4361	General Fund Administration	8,326	8,261	4,131	4,130	8,261	8,368 1.30%
<b>Total Expenditures - Oil and Gas Fund</b>		<b>40,172</b>	<b>40,261</b>	<b>18,013</b>	<b>16,516</b>	<b>34,529</b>	<b>40,368 16.91%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>1,041,070</b>	<b>1,139,739</b>	<b>339,726</b>	<b>116,949</b>	<b>456,675</b>	<b>534,632 17.07%</b>
<b>Other Financing Sources (Uses)</b>							
3852	Transfer From Capital Outlay Fund	1,280	-	-	3,231	3,231	- (100.00%)
4688	Transfer To Capital Outlay Fund	(650,000)	(800,000)	(400,000)	(400,000)	(800,000)	(450,000) (43.75%)
4694	Transfer To Riverboat Fund	(540,000)	(200,000)	(100,000)	(100,000)	(200,000)	(300,000) 50.00%
4697	Transfer To Economic Development Fund	(500,000)	(1,700,000)	(850,000)	(850,000)	(1,700,000)	(950,000) (44.12%)
<b>Total Other Financing Sources (Uses)</b>		<b>(1,688,720)</b>	<b>(2,700,000)</b>	<b>(1,350,000)</b>	<b>(1,346,769)</b>	<b>(2,696,769)</b>	<b>(1,700,000) (36.96%)</b>
<b>Net Change In Fund Balance</b>		<b>(647,650)</b>	<b>(1,560,261)</b>	<b>(1,010,274)</b>	<b>(1,229,820)</b>	<b>(2,240,094)</b>	<b>(1,165,368) (47.98%)</b>
<b>Fund Balance, Beginning Of Year</b>		<b>11,276,618</b>	<b>10,694,175</b>	<b>10,628,968</b>	<b>9,618,694</b>	<b>10,628,968</b>	<b>8,388,874 (21.08%)</b>
<b>Fund Balance, End Of Year</b>		<b>\$ 10,628,968</b>	<b>9,133,914</b>	<b>9,618,694</b>	<b>8,388,874</b>	<b>8,388,874</b>	<b>7,223,506 (13.89%)</b>

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>Economic Development Fund (750)</b>								
<b>Revenues</b>								
3359	Video Poker	\$ 456,845	425,000	280,529	170,757	451,286	475,000	5.25%
3610	Interest Earned	9,105	4,000	3,568	2,958	6,526	5,000	(23.38%)
<b>Total Revenues - Economic Development Fund</b>		<b>465,950</b>	<b>429,000</b>	<b>284,097</b>	<b>173,715</b>	<b>457,812</b>	<b>480,000</b>	<b>4.85%</b>
<b>Expenditures</b>								
<b>131 - Administration</b>								
4321	Legal and Auditing	1,038	1,082	1,057	-	1,057	1,228	16.18%
4327	Professional Services	-	-	-	-	-	60,000	100.00%
4361	General Fund Administration	10,733	10,646	5,323	5,323	10,646	10,807	1.51%
<b>Total Administration</b>		<b>11,771</b>	<b>11,728</b>	<b>6,380</b>	<b>5,323</b>	<b>11,703</b>	<b>72,035</b>	<b>515.53%</b>
<b>150 - Allocation To Other Entities</b>								
<b>4959 - NGO Appropriations</b>								
	Barksdale Forward, Inc	15,000	-	-	-	-	-	0.00%
	BioMed Digital Media (formerly LSUS)	197,885	326,880	212,649	114,231	326,880	-	(100.00%)
	BioMed EAP	489,326	500,000	362,518	137,482	500,000	500,000	0.00%
	Black Rodeo Festival	-	25,000	25,000	-	25,000	-	100.00%
	Caddo Bossier Film Office	15,000	-	-	-	-	-	0.00%
	Caddo Common	-	-	-	-	-	-	0.00%
	Cedar Grove CDC, Inc (Econ Development)	-	10,000	-	10,000	10,000	-	(100.00%)
	Christmas on Caddo Fireworks	-	-	-	-	-	3,000	100.00%
	CoHabitat Foundation	20,000	50,000	50,000	-	50,000	75,000	50.00%
	Coordinating & Development Corporation	52,000	57,000	42,750	14,250	57,000	-	(100.00%)
	Get Up, Inc	20,000	10,000	10,000	-	10,000	15,000	50.00%
	Grambling Foundation	-	25,000	-	25,000	25,000	25,000	0.00%
	Highland Area Partnership	-	5,000	-	5,000	5,000	5,000	100.00%
	I49 Land Study	57,446	-	14,540	-	14,540	-	(100.00%)
	Independence Bowl Foundation	65,000	65,000	65,000	-	65,000	65,000	0.00%
	Independence Day Festival	20,000	10,000	-	10,000	10,000	10,000	0.00%
	Inner City Entrepreneur Institute (ICE)	20,000	-	-	-	-	-	0.00%
	LA Film Prize, LLC	25,000	25,000	25,000	-	25,000	25,000	0.00%
	MLK CDC	-	15,000	-	15,000	15,000	-	(100.00%)
	Northwest Louisiana Community Dev Corp	25,000	40,000	40,000	-	40,000	60,000	50.00%
	NW Louisiana Econ Dev Found (NLEDF)	110,000	200,000	56,250	143,750	200,000	200,000	0.00%

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
	NWLA Government Procurement Center	-	-	-	-	-	15,000	100.00%
	Real Cowboy Scholarship Fund	-	-	-	-	-	15,000	100.00%
	Rho Omega & Friends, Inc	25,000	25,000	-	25,000	25,000	25,000	0.00%
	SciPort: Louisiana Science Center	60,000	60,000	60,000	-	60,000	60,000	0.00%
	Shreveport-Bossier African Amer Chamber	25,000	20,000	-	20,000	20,000	-	(100.00%)
	Shreveport-Bossier Business Alliance	-	50,000	50,000	-	50,000	50,000	0.00%
	Shreveport-Bossier Military Affairs Council	17,000	17,000	17,000	-	17,000	17,000	0.00%
	Shreveport-Bossier Sports Commission	25,000	25,000	25,000	-	25,000	25,000	0.00%
	Southern Hills Business Association, Inc	25,000	25,000	25,000	-	25,000	25,000	0.00%
	Southern Univ - Shreveport LA (SUSLA)	175,000	300,000	-	300,000	300,000	-	(100.00%)
	Stan Lewis Jazz and Blues Festival	-	65,000	-	65,000	65,000	65,000	0.00%
	State Fair (The)	10,000	10,000	-	10,000	10,000	10,000	0.00%
	Strand Theatre of Shreveport (The)	10,000	10,000	10,000	-	10,000	10,000	0.00%
	Strategic Action Council of NW Louisiana	-	50,000	-	50,000	50,000	70,000	100.00%
	Thunder Road	-	50,000	50,000	-	50,000	-	(100.00%)
	United Citizens & Neighborhood, Inc	10,000	10,000	10,000	-	10,000	-	(100.00%)
<b>Total Allocation To Other Entities</b>		<b>1,513,657</b>	<b>2,080,880</b>	<b>1,150,707</b>	<b>944,713</b>	<b>2,095,420</b>	<b>1,370,000</b>	<b>(34.62%)</b>
<b>Total Expenditures - Economent Development Fund</b>		<b>1,525,428</b>	<b>2,092,608</b>	<b>1,157,087</b>	<b>950,036</b>	<b>2,107,123</b>	<b>1,442,035</b>	<b>(31.56%)</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>(1,059,479)</b>	<b>(1,663,608)</b>	<b>(872,990)</b>	<b>(776,321)</b>	<b>(1,649,311)</b>	<b>(962,035)</b>	<b>(41.67%)</b>
<b>Other Financing Sources (Uses)</b>								
3849	Transfer From Oil and Gas Fund	500,000	1,700,000	850,000	850,000	1,700,000	950,000	(44.12%)
<b>Total Other Financing Sources (Uses)</b>		<b>500,000</b>	<b>1,700,000</b>	<b>850,000</b>	<b>850,000</b>	<b>1,700,000</b>	<b>950,000</b>	<b>(44.12%)</b>
<b>Net Change In Fund Balance</b>		<b>(559,479)</b>	<b>36,392</b>	<b>(22,990)</b>	<b>73,679</b>	<b>50,689</b>	<b>(12,035)</b>	<b>(123.74%)</b>
<b>Fund Balance, Beginning Of Year</b>		<b>1,547,000</b>	<b>741,788</b>	<b>987,521</b>	<b>964,531</b>	<b>987,521</b>	<b>1,038,210</b>	<b>5.13%</b>
<b>Fund Balance, End Of Year</b>		<b>\$ 987,521</b>	<b>778,180</b>	<b>964,531</b>	<b>1,038,210</b>	<b>1,038,210</b>	<b>1,026,175</b>	<b>(1.16%)</b>

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>Law Officers Witness Fund (770)</b>								
<u>Revenues</u>								
3512	Criminal Case Charges	\$ 27,428	26,000	20,933	5,592	26,525	27,000	1.79%
3521	Bond Forfeitures	80	150	-	85	85	100	17.65%
3610	Interest Earned	104	100	58	36	94	100	6.38%
<b>Total Revenues - Law Officers Witness Fund</b>		<b>27,613</b>	<b>26,250</b>	<b>20,990</b>	<b>5,714</b>	<b>26,704</b>	<b>27,200</b>	<b>1.86%</b>
<u>Expenditures</u>								
120 - Criminal Justice								
21 - District Court								
4321	Legal and Auditing	537	560	547	-	547	636	16.27%
4343	Payments to Law Officers	39,700	66,000	19,257	36,450	55,707	60,000	7.71%
4361	General Fund Administration	16,651	16,522	8,261	8,261	16,522	16,737	1.30%
4394	Criminal Court Grant	(30,000)	(55,000)	-	(48,000)	(48,000)	(52,000)	8.33%
<b>Total Expenditures - Law Officers Witness Fund</b>		<b>26,888</b>	<b>28,082</b>	<b>28,065</b>	<b>(3,289)</b>	<b>24,776</b>	<b>25,373</b>	<b>2.41%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>725</b>	<b>(1,832)</b>	<b>(7,074)</b>	<b>9,003</b>	<b>1,928</b>	<b>1,827</b>	<b>(5.24%)</b>
<b>Fund Balance, Beginning Of Year</b>		<b>26,187</b>	<b>38,291</b>	<b>26,912</b>	<b>19,837</b>	<b>26,912</b>	<b>28,840</b>	<b>7.16%</b>
<b>Fund Balance, End Of Year</b>		<b>\$ 26,912</b>	<b>36,459</b>	<b>19,837</b>	<b>28,840</b>	<b>28,840</b>	<b>30,667</b>	<b>6.34%</b>

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015			2016 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>Reserve Trust Fund (799)</b>								
<u>Revenues</u>								
3610	Interest Earned	\$ 210,972	100,000	125,885	43,051	168,936	170,000	0.63%
3623	Building Rental	162,500	150,000	125,000	25,000	150,000	150,000	0.00%
<b>Total Revenues - Reserve Trust Fund</b>		<b>373,472</b>	<b>250,000</b>	<b>250,885</b>	<b>68,051</b>	<b>318,936</b>	<b>320,000</b>	<b>0.33%</b>
<u>Expenditures</u>								
<b>133 - Finance</b>								
4321	Legal and Auditing	979	1,020	996	-	996	1,158	16.27%
4361	General Fund Administration	10,733	10,646	5,323	5,323	10,646	10,807	1.51%
<b>Total Finance</b>		<b>11,712</b>	<b>11,666</b>	<b>6,319</b>	<b>5,323</b>	<b>11,642</b>	<b>11,965</b>	<b>2.77%</b>
<b>150 - Allocation To Other Entities</b>								
4959	NGO Appropriations CCAA-Red Cross	-	750,000	150,000	200,000	350,000	400,000	14.29%
<b>Total Allocation To Other Entities</b>		<b>-</b>	<b>750,000</b>	<b>150,000</b>	<b>200,000</b>	<b>350,000</b>	<b>400,000</b>	<b>14.29%</b>
<b>Total Expenditures - Reserve Trust Fund</b>		<b>11,712</b>	<b>761,666</b>	<b>156,319</b>	<b>205,323</b>	<b>361,642</b>	<b>411,965</b>	<b>13.92%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>361,760</b>	<b>(511,666)</b>	<b>94,566</b>	<b>(137,272)</b>	<b>(42,706)</b>	<b>(91,965)</b>	<b>115.34%</b>
<u>Other Financing Sources (Uses)</u>								
3849	Transfer From Oil and Gas Fund	-	-	-	-	-	-	0.00%
4678	Transfer To Oil and Gas Fund	-	-	-	-	-	-	0.00%
<b>Total Other Financing Sources (Uses)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Net Change In Fund Balance</b>		<b>361,760</b>	<b>(511,666)</b>	<b>94,566</b>	<b>(137,272)</b>	<b>(42,706)</b>	<b>(91,965)</b>	<b>115.34%</b>
<b>Fund Balance, Beginning Of Year</b>		<b>37,337,820</b>	<b>37,211,948</b>	<b>37,699,580</b>	<b>37,794,146</b>	<b>37,699,580</b>	<b>37,656,874</b>	<b>(0.11%)</b>
<b>Fund Balance, End Of Year</b>		<b>\$ 37,699,580</b>	<b>36,700,282</b>	<b>37,794,146</b>	<b>37,656,874</b>	<b>37,656,874</b>	<b>37,564,909</b>	<b>(0.24%)</b>





## **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, 2015

<u>Bond Issue</u>	<u>Principal Outstanding 12/31/14</u>	<u>Additions (Reductions)</u>	<u>2015</u>		<u>Principal Outstanding 12/31/15</u>
			<u>Principal Payments</u>	<u>Interest Payments</u>	
GOB, August 2007	\$ 1,425,000	-	(450,000)	52,750	975,000
GOB, September 2008	8,485,000	(6,630,000)	(430,000)	222,791	1,425,000
GOB, September 2009	8,900,000	-	(405,000)	325,463	8,495,000
GOB Refunding, May 2014	6,850,000	-	(45,000)	228,075	6,805,000
GOB Refunding, August 2015	-	6,345,000	-	118,061	6,345,000
	<u>\$ 25,660,000</u>	<u>(285,000)</u>	<u>(1,330,000)</u>	<u>947,140</u>	<u>24,045,000</u>

The annual requirements to amortize the above issues, including interest payments of \$6,846,693 are as follows:

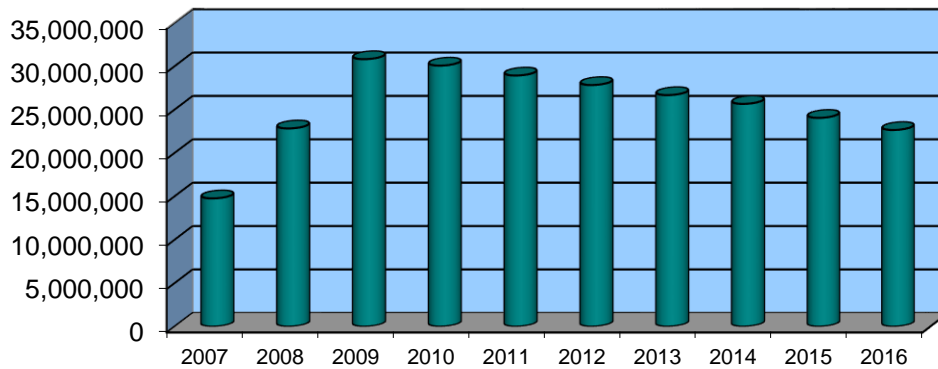
<u>Years ending December 31:</u>	<u>2007 Bond Issue</u>	<u>2008 Bond Issue</u>	<u>2009 Bond Issue</u>	<u>2014 Refunding</u>	<u>2015 Refunding</u>	<u>Total</u>
2016	506,938	503,250	737,481	272,175	272,450	2,292,294
2017	510,625	506,281	747,700	271,275	272,450	2,308,331
2018	-	510,000	751,600	787,275	272,450	2,321,325
2019	-	-	3,898,751	3,972,825	779,725	8,651,301
2020 - 2024	-	-	4,095,535	3,222,438	3,947,850	11,265,823
2025 - 2029	-	-	842,119	-	3,210,500	4,052,619
	<u>1,017,563</u>	<u>1,519,531</u>	<u>11,073,186</u>	<u>8,525,988</u>	<u>8,755,425</u>	<u>30,891,693</u>

# PARISH OF CADDO

## Bonded Debt Per Capita December 31, 2007 through December 31, 2016

<u>Year</u>	<u>Population</u>	<u>Bonded Debt Outstanding</u>	
		<u>Principal</u>	<u>Per Capita</u>
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	254,887	\$ 26,670,000	\$105
2014	252,405	\$ 25,660,000	\$102
2015	* 251,302	\$ 24,045,000	\$96
2016	* 250,281	\$ 22,650,000	\$90

### Bonded Debt Trend



\* Estimated

# PARISH OF CADDO

## Computation of Legal Debt Margin (1)

Estimated as of December 31, 2015

<b>Total Assessed Value for Parish</b>	<b><u>\$1,728,141,578</u></b>	
		Refunding <u>Bonds</u>
Debt limit - 10% of assessed value for any one purpose		\$172,814,158
Deduct - amount of debt applicable to debt limit		<u>24,045,000</u>
Legal debt margin		<u>\$148,769,158</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 \$580,804,552 of additional bonded debt could be issued pursuant to the 35% limitation.

## DEBT SERVICE FUND (310)

### Budget By Category

Description	2014 Actual	2015		2016 Adopted
		Budget	Estimated	
<b>Revenues</b>				
Tax Revenue	\$ 2,534,998	2,555,220	2,533,590	2,575,560
Interest Earned	4,537	1,000	3,427	1,000
<b>Total Revenues - Debt Service Fund</b>	<b>2,539,535</b>	<b>2,556,220</b>	<b>2,537,017</b>	<b>2,576,560</b>
<b>Expenditures</b>				
<b>Debt Administration</b>				
Salaries & Benefits	75,496	78,220	76,730	78,000
Contract Services	9,078	7,479	7,305	8,487
Internal Charges	34,404	34,149	34,149	34,528
Statutory Charges	386	700	432	700
Other Expenses	87,263	5,000	3,405	5,000
<b>Total Debt Administration</b>	<b>206,627</b>	<b>125,548</b>	<b>122,021</b>	<b>126,715</b>
<b>Debt Service</b>				
Principal Payments	1,230,000	1,330,000	1,330,000	1,395,000
Interest Payments	1,002,510	978,257	947,140	897,294
Paying Agent Fees	1,400	1,300	1,800	1,800
Bond Issue Costs	98,326	-	44,343	-
<b>Total Debt Service</b>	<b>2,332,236</b>	<b>2,309,557</b>	<b>2,323,283</b>	<b>2,294,094</b>
<b>Total Expenditures - Debt Service Fund</b>	<b>2,538,863</b>	<b>2,435,105</b>	<b>2,445,304</b>	<b>2,420,809</b>
<b>Other Financing Sources (Uses):</b>				
Proceeds - General Oblig Bonds	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change In Fund Balance</b>	<b>672</b>	<b>121,115</b>	<b>91,713</b>	<b>155,751</b>
<b>Fund Balance, Beginning Of Year</b>	<b>2,960,859</b>	<b>3,104,897</b>	<b>2,961,531</b>	<b>3,053,244</b>
<b>Fund Balance, End Of Year</b>	<b>\$ 2,961,531</b>	<b>3,226,012</b>	<b>3,053,244</b>	<b>3,208,995</b>

## DEBT SERVICE FUND (310)

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015		2016 Adopted	% Change From Est
			Budget	Estimated		
<b>Revenues</b>						
3113	Ad Valorem Tax-Parish	2,535,505	2,628,040	2,592,210	2,635,280	1.66%
3115	Estimated Uncollectible Taxes	(23,920)	(91,980)	(77,770)	(79,060)	1.66%
3120	Prior Year Taxes	23,413	19,160	19,150	19,340	0.99%
3610	Interest Earned	4,537	1,000	3,427	1,000	(70.82%)
<b>Total Revenues - Debt Service Fund</b>		<b>2,539,535</b>	<b>2,556,220</b>	<b>2,537,017</b>	<b>2,576,560</b>	<b>1.56%</b>
<b>Expenditures</b>						
<b>133 - Finance</b>						
<b>90 - Debt Administration</b>						
4172	Election Expense	87,263	-	-	-	0.00%
4321	Legal and Auditing	9,078	7,479	7,305	8,487	16.18%
4361	General Fund Administration	34,404	34,149	34,149	34,528	1.11%
4530	Interest Expense	-	5,000	3,405	5,000	46.84%
4591	Retirement Contributions	75,496	78,220	76,730	78,000	1.66%
4592	Sheriff's Tax Collection	386	700	432	700	62.04%
<b>Total Debt Administration</b>		<b>206,627</b>	<b>125,548</b>	<b>122,021</b>	<b>126,715</b>	<b>3.85%</b>
<b>91 - 2009 General Obligation Bonds</b>						
4810	Principal Payments	390,000	405,000	405,000	425,000	4.94%
4820	Interest Payments	336,900	325,463	325,463	312,481	(3.99%)
4830	Paying Agent Fees	300	350	300	300	0.00%
<b>Total 2009 General Obligation Bonds</b>		<b>727,200</b>	<b>730,813</b>	<b>730,763</b>	<b>737,781</b>	<b>0.96%</b>
<b>98 - 2007 General Obligation Bonds/2014 Refunding</b>						
4810	Principal Payments	430,000	495,000	495,000	520,000	5.05%
4820	Interest Payments	274,741	280,825	280,825	259,113	(7.73%)
4830	Paying Agent Fees	700	525	900	900	0.00%
4831	Bond Issue Costs	98,326	-	-	-	0.00%
<b>Total 2007 GO Bonds/2014 Refunding</b>		<b>803,767</b>	<b>776,350</b>	<b>776,725</b>	<b>780,013</b>	<b>0.42%</b>

## DEBT SERVICE FUND (310)

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015		2016 Adopted	% Change From Est
			Budget	Estimated		
<b>99 - 2008 General Obligation Bonds/2015 Refunding</b>						
4810	Principal Payments	410,000	430,000	430,000	450,000	4.65%
4820	Interest Payments	390,869	371,969	340,852	325,700	(4.45%)
4830	Paying Agent Fees	400	425	600	600	0.00%
4831	Bond Issue Costs	-	-	44,343	-	(100.00%)
<b>Total 2008 General Obligation Bonds</b>		<b>801,269</b>	<b>802,394</b>	<b>815,795</b>	<b>776,300</b>	<b>(4.84%)</b>
<b>Total Expenditures - Debt Service Fund</b>		<b>2,538,863</b>	<b>2,435,105</b>	<b>2,445,304</b>	<b>2,420,809</b>	<b>0.39%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>672</b>	<b>121,115</b>	<b>91,713</b>	<b>155,751</b>	<b>69.82%</b>
<b>Other Financing Sources (Uses):</b>						
3835	Proceeds - General Oblig Bonds	-	-	-	-	0.00%
<b>Total Other Financing Sources (Uses)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Net Change In Fund Balance</b>		<b>672</b>	<b>121,115</b>	<b>91,713</b>	<b>155,751</b>	<b>69.82%</b>
<b>Fund Balance, Beginning Of Year</b>		<b>2,960,859</b>	<b>3,104,897</b>	<b>2,961,531</b>	<b>3,053,244</b>	<b>3.10%</b>
<b>Fund Balance, End Of Year</b>		<b>\$ 2,961,531</b>	<b>3,226,012</b>	<b>3,053,244</b>	<b>3,208,995</b>	<b>5.10%</b>



## **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
<b><u>Revenues</u></b>				
Rents & Interest Earned	\$ 7,000	15,000	1,500	23,500
<b>Total Revenues</b>	<b>7,000</b>	<b>15,000</b>	<b>1,500</b>	<b>23,500</b>
<b><u>Expenditures By Function</u></b>				
General Government	-	33,205	-	33,205
Culture and Recreation	751,078	-	-	751,078
<b>Total Expenditures</b>	<b>751,078</b>	<b>33,205</b>	<b>-</b>	<b>784,283</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>	<b>(744,078)</b>	<b>(18,205)</b>	<b>1,500</b>	<b>(760,783)</b>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers In	-	-	-	-
Transfer Out	-	(300,000)	-	(300,000)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(300,000)</b>	<b>-</b>	<b>(300,000)</b>
<b>Net Change In Fund Balance</b>	<b>(744,078)</b>	<b>(318,205)</b>	<b>1,500</b>	<b>(1,060,783)</b>
<b>Fund Balance, Beginning Of Year</b>	<b>792,051</b>	<b>5,281,316</b>	<b>310,886</b>	<b>6,384,253</b>
<b>Fund Balance, End Of Year</b>	<b>\$ 47,973</b>	<b>4,963,111</b>	<b>312,386</b>	<b>5,323,470</b>

## CAPITAL PROJECT FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015		2016 Adopted	% Change From Est
			Budget	Estimated		
<b>Library Bond Fund (410)</b>						
<u>Revenues</u>						
3610	Interest Earned	\$ 23,829	7,000	12,456	7,000	(43.80%)
<b>Total Revenues - Library Bond Fund</b>		<b>23,829</b>	<b>7,000</b>	<b>12,456</b>	<b>7,000</b>	<b>(43.80%)</b>
<u>Expenditures</u>						
<b>580 - Library Construction</b>						
4321	Legal and Auditing	-	950	950	1,078	13.47%
4575	Reimbursement for Capital	-	-	-	750,000	100.00%
<b>Total Expenditures - Library Bond Fund</b>		<b>-</b>	<b>950</b>	<b>950</b>	<b>751,078</b>	<b>0.00%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>23,829</b>	<b>6,050</b>	<b>11,506</b>	<b>(744,078)</b>	<b>(6,566.87%)</b>
<u>Other Financing Sources (Uses)</u>						
3835	Proceeds From Limited Tax Revenue Bonds	-	-	-	-	0.00%
4687	Transfer To Shreve Memorial Library	(3,017,380)	(1,610,984)	(1,610,984)	-	100.00%
<b>Total Other Financing Sources (Uses)</b>		<b>(3,017,380)</b>	<b>(1,610,984)</b>	<b>(1,610,984)</b>	<b>-</b>	<b>(100.00%)</b>
<b>Net Change In Fund Balance</b>		<b>(2,993,551)</b>	<b>(1,604,934)</b>	<b>(1,599,478)</b>	<b>(744,078)</b>	<b>(53.48%)</b>
<b>Fund Balance, Beginning Of Year</b>		<b>5,385,080</b>	<b>1,617,002</b>	<b>2,391,529</b>	<b>792,051</b>	<b>(66.88%)</b>
<b>Fund Balance, End Of Year</b>		<b>\$ 2,391,529</b>	<b>12,068</b>	<b>792,051</b>	<b>47,973</b>	<b>(93.94%)</b>

## CAPITAL PROJECT FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015		2016 Adopted	% Change From Est
			Budget	Estimated		
<b>Capital Improvement Fund (440)</b>						
<u>Revenues</u>						
3610	Interest Earned	\$ 51,276	20,000	17,362	15,000	(13.60%)
<b>Total Revenues - Capital Improvement Fund</b>		<b>51,276</b>	<b>20,000</b>	<b>17,362</b>	<b>15,000</b>	<b>(13.60%)</b>
<u>Expenditures</u>						
General Government						
4321	Legal and Auditing	944	983	960	1,116	16.25%
4361	General Fund Administration	31,997	31,764	31,764	32,089	1.02%
<b>Total Expenditures - Capital Improvement Fund</b>		<b>32,941</b>	<b>32,747</b>	<b>32,724</b>	<b>33,205</b>	<b>1.47%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>18,335</b>	<b>(12,747)</b>	<b>(15,362)</b>	<b>(18,205)</b>	<b>18.51%</b>
<u>Other Financing Sources (Uses)</u>						
3852	Transfer From Capital Outlay	37,476	-	73,058	-	-
4688	Transfer To Capital Outlay	(2,901,282)	(895,494)	(895,494)	(300,000)	(66.50%)
<b>Total Other Financing Sources (Uses)</b>		<b>(2,863,806)</b>	<b>(895,494)</b>	<b>(822,436)</b>	<b>(300,000)</b>	<b>(63.52%)</b>
<b>Net Change In Fund Balance</b>		<b>(2,845,471)</b>	<b>(908,241)</b>	<b>(837,798)</b>	<b>(318,205)</b>	<b>(62.02%)</b>
<b>Fund Balance, Beginning Of Year</b>		<b>8,964,585</b>	<b>7,344,787</b>	<b>6,119,114</b>	<b>5,281,316</b>	<b>(13.69%)</b>
<b>Fund Balance, End Of Year</b>		<b>\$ 6,119,114</b>	<b>6,436,546</b>	<b>5,281,316</b>	<b>4,963,111</b>	<b>(6.03%)</b>

## CAPITAL PROJECT FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015 Budget	2015 Estimated	2016 Adopted	% Change From Est
<b>Capital Improvement Fund II (450)</b>						
<u>Revenues</u>						
3610	Interest Earned	\$ 1,803	1,500	951	1,500	57.73%
<b>Total Revenues - Capital Improvement Fund II</b>		<b>1,803</b>	<b>1,500</b>	<b>951</b>	<b>1,500</b>	<b>57.73%</b>
<u>Expenditures</u>						
General Government						
4361	General Fund Administration	-	-	-	-	0.00%
<b>Total Expenditures - Capital Improvement Fund</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>1,803</b>	<b>1,500</b>	<b>951</b>	<b>1,500</b>	<b>57.73%</b>
<u>Other Financing Sources (Uses)</u>						
4688	Transfer To Capital Outlay		-	-	-	0.00%
<b>Total Other Financing Sources (Uses)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Net Change In Fund Balance</b>		<b>1,803</b>	<b>1,500</b>	<b>951</b>	<b>1,500</b>	<b>57.73%</b>
<b>Fund Balance, Beginning Of Year</b>		<b>308,132</b>	<b>310,079</b>	<b>309,935</b>	<b>310,886</b>	<b>0.31%</b>
<b>Fund Balance, End Of Year</b>		<b>\$ 309,935</b>	<b>311,579</b>	<b>310,886</b>	<b>312,386</b>	<b>0.48%</b>

## **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.





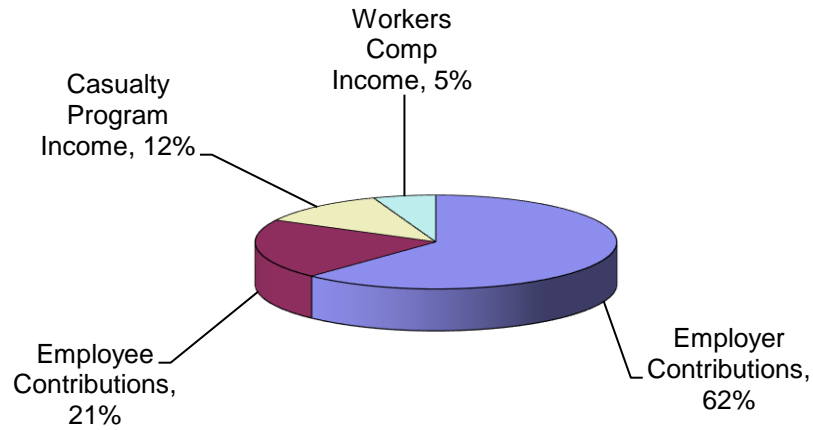
## INTERNAL SERVICE FUNDS

### Summary of Revenues, Expenses, and Changes in Net Assets

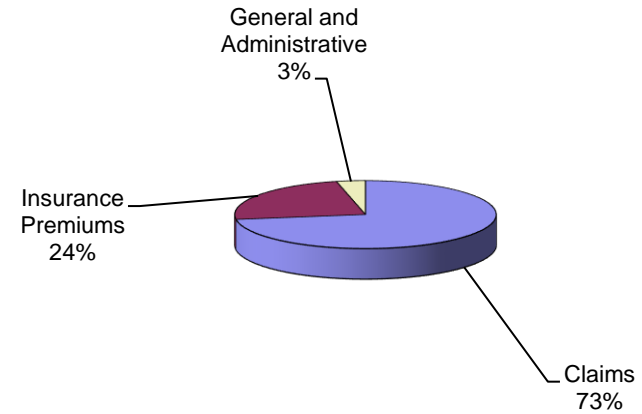
	Group Insurance	General Insurance	Total
<b><u>Operating Revenues</u></b>			
Contributions	\$ 5,929,378	-	5,929,378
Charges For Services	-	1,241,000	1,241,000
Other Revenues	-	-	-
<b>Total Revenues</b>	<b>5,929,378</b>	<b>1,241,000</b>	<b>7,170,378</b>
<b><u>Operating Expenses</u></b>			
<b>General Government</b>			
Claims	4,875,000	350,000	5,225,000
Cost of Sales and Services	-	-	-
Insurance Premiums	958,000	752,000	1,710,000
General and Administrative	107,272	148,871	256,143
<b>Total General Government</b>	<b>5,940,272</b>	<b>1,250,871</b>	<b>7,191,143</b>
<b>Operating Income (Loss)</b>	<b>(10,894)</b>	<b>(9,871)</b>	<b>(20,765)</b>
<b><u>Non- Operating Revenues (Expenses)</u></b>			
Interest Earned	15,000	15,000	30,000
Interest Expense	-	-	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>15,000</b>	<b>15,000</b>	<b>30,000</b>
<b>Change In Net Position</b>	<b>4,106</b>	<b>5,129</b>	<b>9,235</b>
<b>Net Position, Beginning Of Year</b>	<b>2,730,539</b>	<b>2,872,334</b>	<b>5,602,873</b>
<b>Net Position, End Of Year</b>	<b>\$ 2,734,645</b>	<b>2,877,463</b>	<b>5,612,108</b>

# INTERNAL SERVICE FUNDS

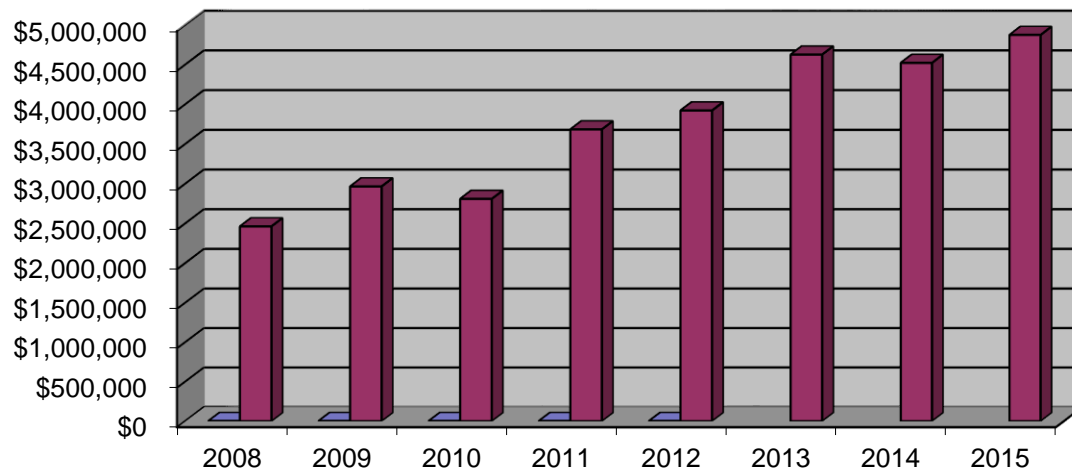
## REVENUES BY SOURCE



## 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 5% in 2016.

## INTERNAL SERVICE FUNDS

### Budget By Category

	2014 Actual	2015 Budget	2015 Estimate	2016 Adopted
<b><u>Operating Revenues</u></b>				
Contributions	\$ 5,442,943	\$ 5,737,481	\$ 5,647,031	\$ 5,929,378
Charges For Services	1,203,162	1,241,000	1,241,000	1,241,000
<b>Total Operating Revenues</b>	<b>6,646,105</b>	<b>6,978,481</b>	<b>6,888,031</b>	<b>7,170,378</b>
<b><u>Operating Expenses</u></b>				
Claims	4,420,421	5,310,000	4,796,335	5,225,000
Insurance Premiums	1,599,425	1,575,000	1,646,916	1,710,000
Contract Services	37,855	49,936	46,506	51,207
Internal Charges	200,974	201,988	201,988	204,936
<b>Total Operating Expenses</b>	<b>6,258,675</b>	<b>7,136,924</b>	<b>6,691,745</b>	<b>7,191,143</b>
<b>Operating Income (Loss)</b>	<b>387,430</b>	<b>(158,443)</b>	<b>196,286</b>	<b>(20,765)</b>
<b><u>Non-Operating Revenues (Expenses)</u></b>				
Interest Earned	32,513	20,000	31,974	30,000
<b>Total Non-Operating Revenue (Expense)</b>	<b>32,513</b>	<b>20,000</b>	<b>31,974</b>	<b>30,000</b>
<b>Change In Net Position</b>	<b>419,943</b>	<b>(138,443)</b>	<b>228,260</b>	<b>9,235</b>
<b>Net Position, Beginning Of Year</b>	<b>4,954,670</b>	<b>4,854,020</b>	<b>5,374,613</b>	<b>5,602,873</b>
<b>Net Position, End Of Year</b>	<b>\$ 5,374,613</b>	<b>4,715,577</b>	<b>5,602,873</b>	<b>5,612,108</b>

## INTERNAL SERVICE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014	2015		2016	% Change From Est
		Actual	Budget	Estimated	Adopted	
<b>Group Insurance Fund (760)</b>						
<u>Operating Revenues</u>						
3710	Employer Health Insur Contrib	3,437,013	3,631,608	3,603,847	3,784,039	5.00%
3711	Employee Health Insur Contrib	1,218,242	1,258,198	1,201,282	1,261,346	5.00%
3712	Retired Employee Contributions	197,267	215,928	210,155	220,663	5.00%
3713	Employer Contrib-Retired Employee	590,421	631,747	631,747	663,330	5.00%
<b>Total Operating Revenues - Group Insurance Fund</b>		<b>5,442,943</b>	<b>5,737,481</b>	<b>5,647,031</b>	<b>5,929,378</b>	<b>5.00%</b>
<u>Operating Expenses</u>						
<b>951 - Employee Group Insurance Program</b>						
4321	Legal and Auditing	5,248	5,468	5,341	6,205	16.18%
4327	Professional Services	28,800	35,000	32,868	35,000	6.49%
4361	General Fund Administration	62,957	64,840	64,840	66,067	1.89%
4519	Life Insurance Premiums	119,437	125,000	128,148	130,000	1.45%
4520	Accidental Death Ins Prem	7,757	8,000	7,892	8,000	1.37%
4521	Insurance Premiums	765,235	700,000	801,111	820,000	2.36%
4523	Claims & Judgements	4,163,588	4,950,000	4,522,947	4,875,000	7.78%
<b>Total Operating Expenses - Group Insurance Fund</b>		<b>5,153,021</b>	<b>5,888,308</b>	<b>5,563,147</b>	<b>5,940,272</b>	<b>6.78%</b>
<b>Operating Income (Loss)</b>		<b>289,922</b>	<b>(150,827)</b>	<b>83,884</b>	<b>(10,894)</b>	<b>(112.99%)</b>
<u>Non-Operating Revenues</u>						
3610	Interest Earned	17,257	10,000	15,596	15,000	(3.82%)
<b>Total Non-Operating Revenues</b>		<b>17,257</b>	<b>10,000</b>	<b>15,596</b>	<b>15,000</b>	<b>(3.82%)</b>
<b>Change In Net Position</b>		<b>307,179</b>	<b>(140,827)</b>	<b>99,480</b>	<b>4,106</b>	<b>(95.87%)</b>
<b>Net Position, Beginning Of Year</b>		<b>2,323,880</b>	<b>2,154,068</b>	<b>2,631,059</b>	<b>2,730,539</b>	<b>3.78%</b>
<b>Net Position, End Of Year</b>		<b>\$ 2,631,059</b>	<b>2,013,241</b>	<b>2,730,539</b>	<b>2,734,645</b>	<b>0.15%</b>

## INTERNAL SERVICE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014 Actual	2015		2016 Adopted	% Change From Est
			Budget	Estimated		
<b>General Insurance Fund (762)</b>						
<b><u>Operating Revenues</u></b>						
3721	Casualty Insurance Charges	813,822	839,000	839,000	839,000	0.00%
3722	Workers Comp Insur Charges	389,340	402,000	402,000	402,000	0.00%
<b>Total Operating Revenues - General Insurance Fund</b>		<b>1,203,162</b>	<b>1,241,000</b>	<b>1,241,000</b>	<b>1,241,000</b>	<b>0.00%</b>
<b><u>Operating Expenses</u></b>						
<b>952 - Casualty Program</b>						
4321	Legal and Auditing	1,904	1,984	1,938	2,251	16.15%
4349	Employee Assistance Program	-	5,500	4,421	5,500	24.41%
4361	General Fund Administration	36,083	36,409	36,409	37,129	1.98%
4390	General Ins-Legal Service	38,084	36,360	36,360	36,360	0.00%
4521	Insurance Premiums	637,044	665,000	633,853	675,000	6.49%
4523	Claims & Judgements	70,406	110,000	102,409	110,000	7.41%
<b>Total Casualty Program</b>		<b>783,520</b>	<b>855,253</b>	<b>815,390</b>	<b>866,240</b>	<b>6.24%</b>
<b>953 - Worker's Compensation Program</b>						
4321	Legal and Auditing	1,904	1,984	1,938	2,251	16.15%
4361	General Fund Administration	49,040	50,239	50,239	51,240	1.99%
4390	General Ins-Legal Service	14,810	14,140	14,140	14,140	0.00%
4521	Insurance Premiums	69,953	77,000	75,912	77,000	1.43%
4523	Claims & Judgements	186,427	250,000	170,979	240,000	40.37%
<b>Total Worker's Compensation Program</b>		<b>322,134</b>	<b>393,363</b>	<b>313,208</b>	<b>384,631</b>	<b>22.80%</b>
<b>Total Operating Expenses - General Insurance Fund</b>		<b>1,105,654</b>	<b>1,248,616</b>	<b>1,128,598</b>	<b>1,250,871</b>	<b>10.83%</b>
<b>Operating Income (Loss)</b>		<b>97,508</b>	<b>(7,616)</b>	<b>112,402</b>	<b>(9,871)</b>	<b>(108.78%)</b>
<b><u>Non-Operating Revenues</u></b>						
3610	Interest Earnings (Loss)	15,256	10,000	16,378	15,000	(8.41%)
<b>Change In Net Position</b>		<b>112,764</b>	<b>2,384</b>	<b>128,780</b>	<b>5,129</b>	<b>(96.02%)</b>

## INTERNAL SERVICE FUNDS

### Detail Budget Worksheet

Account No.	Description	2014	2015		2016	% Change From Est
		Actual	Budget	Estimated	Adopted	
	Net Position, Beginning Of Year	2,630,790	2,699,952	2,743,554	2,872,334	4.69%
	Net Position, End Of Year	\$ 2,743,554	2,702,336	2,872,334	2,877,463	0.18%

# **GLOSSARY**





## **GLOSSARY**

<b>Accrual Basis:</b>	A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.
<b>Adjudicated Property:</b>	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.
<b>Ad Valorem Taxes:</b>	Taxes levied on an assessed valuation of real and/or personal property.
<b>Agencies:</b>	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.
<b>Amortize:</b>	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.
<b>Appropriation:</b>	A legislative authorization for expenditures for specific purposes within a specific time frame.
<b>Assessed Value:</b>	The value price placed on real and other property as a basis for levying taxes.
<b>Asset:</b>	Resources owned or held by a government which have monetary value.
<b>Attrition:</b>	A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement or means other than through layoffs.
<b>Balanced Budget:</b>	A budget in which expenditures do not exceed total available revenues and beginning fund balance.
<b>Benefits:</b>	Payments to which participants may be entitled under a pension or group insurance plan.
<b>Bonded Debt:</b>	The portion of indebtedness represented by outstanding bonds.
<b>Bonds:</b>	A certificate of debt issued by a government guaranteeing payment of the original investment plus interest by a specified future date.
<b>Budget:</b>	An annual financial plan showing projected costs and revenue over a specified time period.

## GLOSSARY

<b>Budgetary Basis:</b>	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.
<b>Budgetary Control:</b>	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.
<b>CCC:</b>	Caddo Correctional Center “CCC” refers to Caddo Parish’s correctional center that houses a maximum capacity of 1,500 inmates.
<b>Capital Improvements:</b>	Projects, which produce long term assets such as roads, buildings, drainage facilities, and parks.
<b>Capital Improvements Program (CIP):</b>	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.
<b>Capital Project:</b>	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.
<b>Capital Project Fund:</b>	A fund used to account for the receipt and disbursement of resources designated for capital facilities, improvements or equipment.
<b>Consumer Price Index (CPI):</b>	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).
<b>Debt Service:</b>	The payment of principal and interest on borrowed funds. The Parish has debt service for general obligation bonds and other notes payable.
<b>Debt Service Fund:</b>	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.
<b>Deficit:</b>	An excess of expenditures of a fund over its revenue during a given accounting period.

## GLOSSARY

<b>Departments:</b>	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.
<b>Depreciation:</b>	(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.
<b>Encumbrance:</b>	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.
<b>Enterprise Fund:</b>	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.
<b>Exempt Municipalities:</b>	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.
<b>Expenditures:</b>	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.
<b>Expenses:</b>	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.
<b>Fiduciary Funds:</b>	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.
<b>Function:</b>	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

<b>Fund:</b>	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.
<b>Fund Balance:</b>	The difference between fund assets and fund liabilities of governmental and similar trust funds.
<b>Gaming Revenues:</b>	Revenues from state licensed riverboat casinos or video poker machines operated within Caddo Parish.
<b>General Fixed Assets:</b>	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.
<b>General Fund:</b>	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.
<b>Goal:</b>	A statement of broad direction, purpose or intent based on the needs of the community.
<b>Governmental Funds:</b>	A major fund type generally used to account for tax-supported activities. Governmental funds use the modified accrual basis of accounting.
<b>Infrastructure:</b>	The physical assets of a government (e.g., streets, drainage, public buildings, parks).
<b>Intergovernmental Revenues:</b>	Revenues from other governments in the form of operating grants, entitlements, shared revenues or payments in lieu of taxes.
<b>Internal Service Fund:</b>	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.
<b>Millage:</b>	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.
<b>Modified Accrual Basis:</b>	A basis of accounting where revenue is recorded when measurable and available, and expenditures are recorded when a liability is incurred.
<b>Net Assets:</b>	Total assets minus total liabilities

## GLOSSARY

<b>Objectives:</b>	Certain accomplishments a department intends to achieve during the fiscal year.
<b>Obligations:</b>	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.
<b>Off System Funds:</b>	A federal system of funding the replacement of local bridges by state government.
<b>Parish Administrator:</b>	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.
<b>Pay-as-you-go:</b>	A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.
<b>Performance Measures:</b>	Specific quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity or program.
<b>Permanent Fund:</b>	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.
<b>Program:</b>	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.
<b>Property Tax Mill:</b>	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.
<b>Proprietary Funds:</b>	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.
<b>Refunding Bonds:</b>	Bonds issued to replace bonds that are already outstanding. These exchanges result in a reduction of interest payments.
<b>Reserve:</b>	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**

<b>Retained Earnings:</b>	An equity account reflecting the accumulated earnings of an enterprise or internal service fund.
<b>Revenue Anticipation Notes:</b>	Cash-flow borrowings secured by the annual revenues of a fund.
<b>Revenues:</b>	(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.
<b>Sales Taxes:</b>	Taxes levied upon the sale or consumption of goods and services.
<b>Severance Taxes:</b>	Taxes levied upon the value obtained from removing designated natural resources from land or water.
<b>Special Assessments:</b>	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.
<b>Special Revenue Fund:</b>	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.
<b>State Revenue Sharing:</b>	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.
<b>State Transportation Fund:</b>	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.
<b>Transfers:</b>	All inter-fund transactions except loans or advances, quasi-external transactions and reimbursements.

# **ACRONYMS**





## ACRONYMS

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

## ACRONYMS

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

## ACRONYMS

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

## ACRONYMS

<b>VYJ:</b>	Volunteers for Youth Justice
<b>WIC:</b>	Women, Infants and Children
<b>YEP:</b>	Youth Enrichment Program