



# THE PARISH OF **CADDO** *Louisiana*



**2022**  
ADOPTED ANNUAL  
OPERATING AND  
CAPITAL IMPROVEMENT BUDGET  
FOR THE PARISH OF CADDO, LOUISIANA

# PARISH OF CADDO, LOUISIANA

## ANNUAL OPERATING AND CAPITAL IMPROVEMENT BUDGET

January 1, 2022 – December 31, 2022

DR. WOODROW WILSON, JR.  
ADMINISTRATOR AND CEO

HAYLEY B. BARNETT  
DIRECTOR OF FINANCE

### COMMISSION MEMBERS:

Todd A. Hopkins	District 1
Lyndon B. Johnson	District 2
Steven Jackson	District 3
John Paul Young	District 4
Roy Burrell	District 5
Steffon Jones	District 6
Stormy Gage-Watts	District 7
James “Jim” Taliaferro	District 8
John E. Atkins	District 9
Mario C. Chavez	District 10
Edward “Ed” Lazarus	District 11
Kenneth “Ken” Epperson, Sr.	District 12





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished Budget  
Presentation Award*

PRESENTED TO

**Caddo Parish Commission  
Louisiana**

For the Fiscal Year Beginning

**January 01, 2021**

*Christopher P. Morill*

**Executive Director**

AWARD OF DISTINGUISHED BUDGET PRESENTATION

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Parish of Caddo, Louisiana, for its Annual Budget for the fiscal year beginning January 1, 2021.

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

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



## OUR CORE VALUES

*Integrity – Service – Excellence*

### **Our Mission Statement**

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

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

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

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

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



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# 2022 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 2022 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 at a quality level that our citizens have come to expect.

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 2022 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 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 2022 and one that preserves funding for essential services upon which our citizens rely.

In 2021, Caddo Parish continued to navigate the uncertainty of the COVID-19 pandemic along with the rest of the United States. The Parish mourned the loss of our employees, community members, and colleagues. We extend our deepest condolences to those who have lost loved ones due to COVID-19, and express our ongoing heartfelt thanks to all of the first responders, Caddo Parish citizens, and employees who continue to persevere as the pandemic persists.

Also, in 2021, Caddo Parish received direct funding from the US Treasury of \$15.3 million for the Emergency Rental Assistance Program (ERAP). In addition, the Parish also received \$10 million from the State of Louisiana for ERAP. The Caddo Parish ERAP was extremely successful in distributing all of these funds to our citizens in need of rental assistance. At this time, we are unsure if this program will continue in 2022; and therefore, revenues and expenditures for this program are not included in the 2022 budget.

In 2021, Caddo Parish received an allocation of \$23.3 million from the American Rescue Plan Act (ARPA). The Parish should receive its second ARPA allocation in 2022. This allocation will be used to offset lost revenues throughout the Parish as well as many other projects to promote economic recovery throughout the Parish. Sales taxes, property taxes, oil and gas revenue, and gaming revenue have all been impacted by the pandemic. The Parish has maintained its continuity of services through the use of fund balance reserves which have been prudently maintained to provide a source of funding during economic upheaval such as a major pandemic.

The Caddo Parish Commission and the Administration are committed to the provision of a quality service delivery program and 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 our citizens.



## CAPITAL PROJECTS

In order to accomplish the successful completion of the 2022 capital improvement projects, we propose utilizing a combination of funding mechanisms, which includes the following funding sources: General Fund, bond proceeds, and fund balances from various special revenue funds. This funding approach would allow us to accomplish approximately \$26 million in essential capital projects, excluding the Public Works and Solid Waste capital projects. In 2020, the Parish issued \$10 million in limited tax revenue bonds, \$9 million of those bond proceeds were used to fund 2020-2021 capital projects. The remainder will be used in 2022. The Parish has authorization to issue another \$10 million if the need arises. However, with the receipt of the ARPA funding the additional \$10 million issue is not recommended at this time. Although we have Oil and Gas Trust Funds, the royalty revenues have declined significantly with only \$600,000 in annual revenues, far short of the \$25 million needed for 2022 capital projects. We will continue to explore alternative funding mechanisms and only address capital needs that impair the delivery of services for funded agencies.

## FINANCIAL CONDITION

The Caddo Parish Commission remains in good financial condition, in spite of the effects of the COVID-19 pandemic, whereby there are adequate fund balance levels to offset revenue shortfalls which speaks to the financial strength of the Parish. Although the Parish has strong reserves, there are some areas of concern. 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. We have implemented the “Raise the Age Legislative Act”, which mandates 17-year-olds are held in the Parish’s juvenile detention center, further increasing the demands for additional bed space in a facility that already has critical and limited space capacity. Also, the continual increase in medical costs at the Caddo Correctional Center are putting a strain on the reserve levels in the Detention Facility Fund.

## FINANCIAL AWARDS

We are pleased to inform our citizens that the organization has again garnered the Government Finance Officers Association’s (GFOA) Budget Presentation Award for the 2021 budget year. Our organization also received the GFOA’s Certificate of Achievement for Excellence in Financial Reporting for 2020. We are very pleased to report that for the sixth year in a row, the organization’s 2020 financial audit resulted in a very favorable report with no audit findings for 2020, which in itself, is quite an accomplishment for an organization of our size. Our exceptional 2020 financial audit is indicative of our continuous efforts toward achieving excellence in government financial accounting standards.

The Administration will continue to exercise sound fiscal management across all departmental budgets to ensure that we are prepared to 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 2022 BUDGET

The 2022 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:

- **COVID-19:** Despite the pandemic and the economic fallout that has come as a result, the Parish does not propose any reductions to the current level of services. This is possible due to the Parish’s past conservative financial practices which has resulted in healthy reserve levels that allow us to

withstand the economic uncertainties as a result of the pandemic. The Parish received over \$23 million in ARPA funding to help recover from the COVID-19 pandemic.

- **Local Economy:** The economy of Northwest Louisiana continues to be an important factor in the State's economic health. The Caddo Parish Commission will unduly continue to be a vital player in the economic development equation. The local economy continues to attempt to recover as a result of the ongoing COVID-19 pandemic. Although there is some uncertainty, we anticipate that as the economic conditions improve the economy will stabilize with limited growth and diversification. Ad valorem taxes make up the largest portion of recurring Parish revenues and the limited growth in the economy has affected property valuations. While there is limited growth in the property valuations, the assessment has remained consistent. Maintaining property tax revenues at a consistent level will allow the Parish of Caddo to maintain its strong financial position while prudently administering its capital needs. Our standing collaboration with the North Louisiana Economic Partnership (NLEP) continues to help yield positive economic gains for our area.
- **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 2022 Budget has been determined to be approximately \$14.6 million, which represents 106% of General Fund expenditures.
- **2022 Parish-wide Initiatives:** The budget has been developed to address the following challenges that were identified by the Caddo Parish Commission and Staff:
  - Estimated \$4 million deficit in the Juvenile Justice Fund including the impact of housing 17-year-olds.
  - Increased operational and inmate medical expenses at the Caddo Correctional Center (CCC).
  - Economic Development Initiatives to replace lost jobs and increase economic opportunities for every Caddo citizen.
  - Investment in programs and opportunities that help foster a safer community for our citizens.

## **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 2021, 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 2022 budget. The Capital Budget section represents the Parish's Capital Improvement Plan for the 2022 budget year, and provides a detail of the planned projects for the year. Line-item appropriation details are included in the individual fund sections of this budget document.

## **BUDGET OVERVIEW**

The 2022 Budget is balanced in that revenues and fund balance reserves meet total 2022 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. As previously noted, our economic outlook is stable and it is difficult to predict the full impact of the COVID-19 pandemic on the economic growth for North Louisiana, but it is our hope that we will experience some post-pandemic economic recovery in 2022. Accordingly, the following revenue forecasts are based on projected economic trends.

- **Ad Valorem “Property” Taxes** – The 2022 budget includes a slight increase of 1.6% in property tax revenues from the budget of \$47.1 million in 2021 to \$47.9 million for 2022. Property tax revenues have been stagnant with very little growth in the overall assessment. A slight increase of .70% is expected for property tax assessments from 2021 to 2022. Although the assessment is expected to be slightly higher in 2022, overall property tax collections is still uncertain due to the COVID-19 pandemic. In 2017, the Parish, along with other taxing bodies instituted a program to reduce the number of inaccurate homestead exemptions which resulted in an increase in prior year tax collections. Since most of the inaccuracies have been corrected, prior year tax collections are expected to continue to decline.
- **Sales Taxes** – Sales taxes are budgeted to slightly increase and to \$10.7 million in 2022. Sales tax revenue has been significantly impacted by the COVID-19 pandemic. However, the increase in oil and gas production should offset any negative impact on the sales tax revenue. While natural gas prices have not increased significantly, the volume of natural gas sales has increased. Sales tax revenues fluctuate widely with large upswings and downswings. We have conservatively estimated sales taxes given the unpredictable nature of this revenue source.
- **Other Revenue** – The Parish has estimated \$600,000 for its oil and gas revenue for 2022 which is an increase of \$100,000 from the 2021 budget. Gaming revenue is expected to slightly decline due to the continual recovery from the pandemic and the smoking ban that began in 2022. The Parish’s other revenue sources, such as state-shared revenues are expected to remain stable in 2022.

**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 2022 is expected to increase \$1 million from an estimated beginning fund balance of \$162 million by year’s end. The majority of the increase is associated with the American Rescue Plan Act funding. The Parish has until 2026 to spend all the ARPA proceeds. Capital projects increased from \$13.6 million in 2021 to \$40 million in 2022. Road, bridge and drainage capital projects will be funded with fund balance. The majority of the remaining projects will be funded with ARPA revenue replacement allocation. Capital improvements comprise 37% of the Parish’s 2022 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 2022 proposed expenditures are \$143,084,898 an increase of 12% over the 2021 amended budget. A summary of each fund’s budget is detailed on page 6.

The following items address the factors associated with the change:

- **Salaries** – Increases in operating expenses are typically associated with changes in compensation, benefits, and staffing levels. The 2022 budget provides for a 2% cost of living adjustment and up to a 3% merit increase. Total budgeted positions, including parish-funded agencies, is 419, with two new positions added in 2022.
- **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 2021 were estimated at \$5 million, and the 2022 proposed budget is \$5 million. In 2022, we will continue to analyze our health insurance program to determine methods to reduce costs while providing affordable benefits. The 5% increase in premiums affects both the employees and the Parish.
- **Retirement** – The Parish’s contribution for the Parochial Employees Retirement System (PERS) and the Caddo Parish Employees’ Retirement System (CPERS) will decrease to 11.5% for 2022 from 12.25% in 2021. The CPERS rate is established based on the rate established for PERS by the PERS Board of Directors. The retirement contribution reached a high of 16.75% in 2013. 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 \$4.6 million with expenditures of \$8.6 million, resulting in appropriations exceeding revenues by \$4 million. The Criminal Justice Fund will provide an operating subsidy totaling \$3.6 million to offset this deficit. Juvenile Justice includes new positions added in 2018 to address the mandate from the State to house 17-year-olds in the juvenile detention center instead of the adult facility at CCC. 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 increased costs associated with housing the 17-year-olds will increase the short-fall in the fund.
- **Prison Operations** – Expenditures related to the operations of the Caddo Correctional Center (CCC) are estimated to increase by 7.6%. The increase is the result of an increase in costs for prisoner medical care, especially costs associated with prescription drugs and medical staff salary increases.
- **Capital Improvements** – The Parish increased the Capital Outlay Program by \$26.4 million in 2022 versus 2021. This increase is capital projects funded with ARPA funding. A major capital projects is the expansion of the Walter B Jacobs Park facility. This state-of-the-art facility will be major tourist attraction in Caddo Parish.

PARISH OPERATING FUNDS

EXPENDITURE SUMMARY

	2021 <u>Amended Budget</u>	2022 <u>Adopted Budget</u>	<u>Percent Change</u>
General Fund	\$ 12,910,232	\$ 13,806,562	6.9%
Special Revenue Funds			
Public Works	7,894,791	7,826,546	-0.9%
Building Maintenance	5,023,743	5,214,600	3.8%
Detention Facilities	10,728,248	11,210,079	4.5%
Parks and Recreation	1,642,065	1,798,538	9.5%
Solid Waste	3,824,631	4,122,217	7.8%
Juvenile Justice	8,431,007	8,616,741	2.2%
Health Tax	3,947,012	4,064,746	3.0%
Head Start	13,400,000	13,500,000	0.7%
Section 8 Housing	385,000	435,000	13.0%
Biomedical	2,942,009	2,945,935	0.1%
Riverboat	1,071,963	1,189,980	11.0%
Criminal Justice	215,128	219,865	2.2%
Oil and Gas	523,628	442,574	-15.5%
Economic Development	501,264	688,623	37.4%
Law Officers Witness	9,681	11,806	22.0%
American Rescue Plan	22,610,558	20,912,000	-7.5%
E. Edward Jones Housing Trust	15,668,875	2,300,000	-85.3%
Reserve Trust	364,730	366,485	0.5%
	<u>99,184,333</u>	<u>85,865,735</u>	-13.4%
Capital Project Funds			
Library Bond Fund	666,800	676,063	1.4%
Capital Improvement	35,202	37,879	7.6%
Capital Improvement II	-	-	0.0%
Capital Outlay	13,563,181	40,201,206	196.4%
	<u>14,265,183</u>	<u>40,915,148</u>	186.8%
Debt Service Fund	<u>2,472,047</u>	<u>2,497,453</u>	1.0%
Total All Funds	<u>\$ 128,831,795</u>	<u>\$ 143,084,898</u>	11.1%

## FUTURE OUTLOOK

Due to the continued impacts of COVID-19 on the nation and the Northwest Louisiana local economy, we anticipate that we will experience slower business growth and development until the pandemic is brought under control. There is a slight increase in the oil and gas industry; and while property valuations are stagnant, the future of the Parish still remains promising. We will continue to work with our state, parish and other local partners to support smart growth, infrastructure and other initiatives that encourage and spark economic development in our area. We remain optimistic that we will continue to use the Parish's resources wisely to build our economy, encourage business development and expansion, and promote technological advancement by pursuing businesses that help us transform our community in a positive way.

## ACKNOWLEDGEMENTS

The preparation of any organization's budget is usually an enormous task and this budget is of no exception. It takes the entire organization, agencies that we fund, and the Caddo Parish Commission to complete the budget process and compile our budget each year. 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. Hayley B. Barnett, Director of Finance, and Ms. Stephanie Rico, Assistant Director of Finance, along with their team members, for the exceptional manner in which they have managed our finances which resulted in a balanced budget for 2022. In addition, our department directors are to be commended for their ability to prioritize our most urgent infrastructure capital needs.

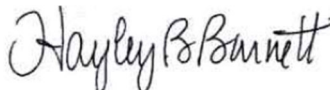
## CONCLUSION

The Parish of Caddo is financially sound and continues to practice prudent financial management. The 2022 Budget reflects the Caddo Parish 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



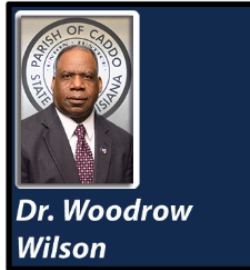
Hayley B. Barnett  
Director of Finance



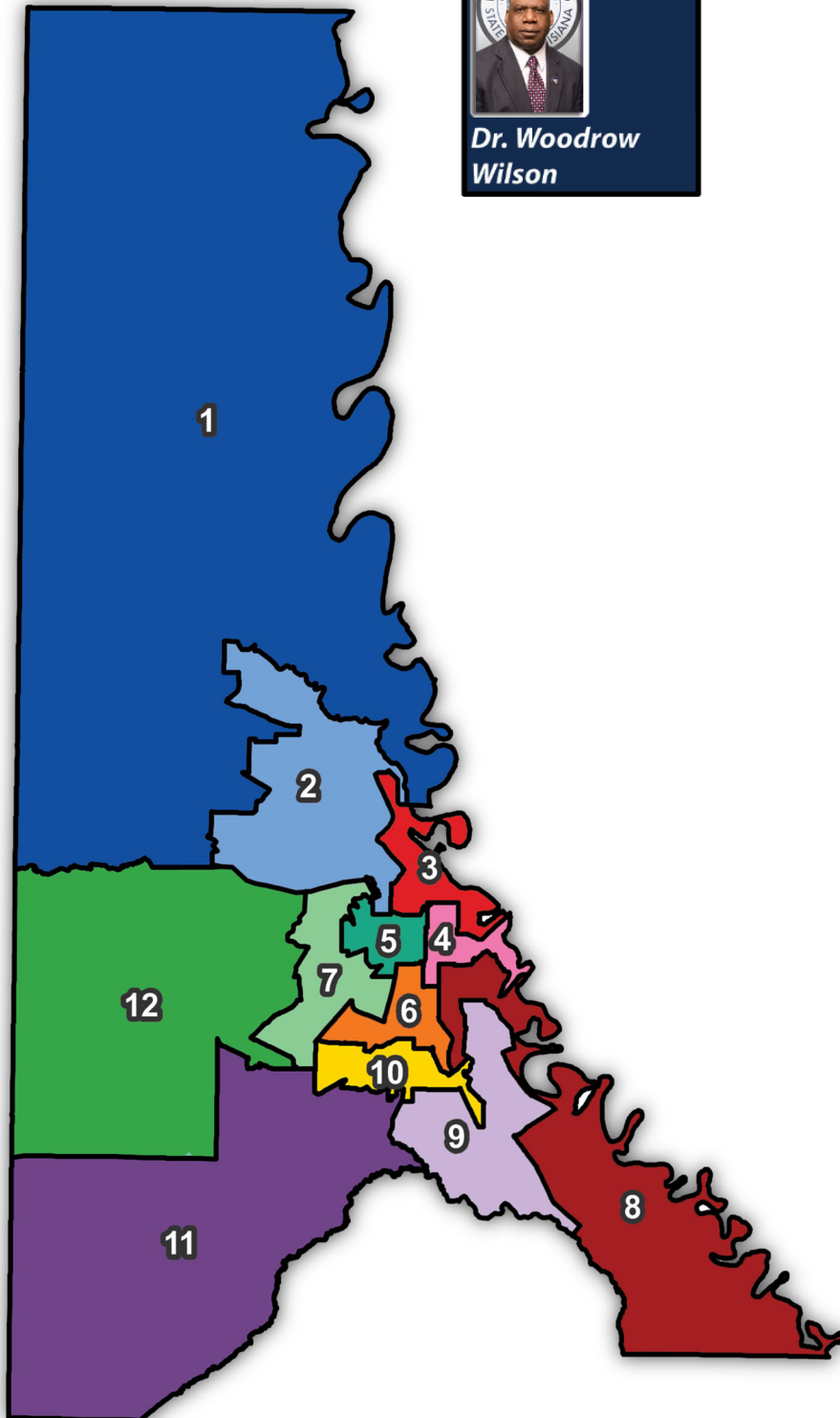
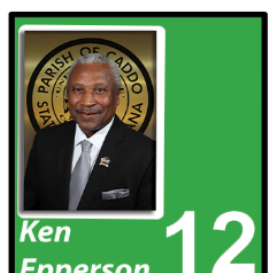
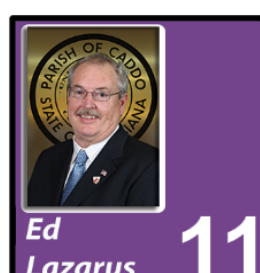
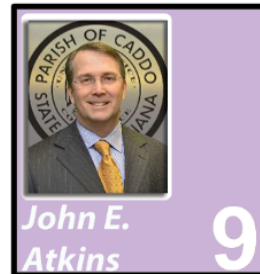
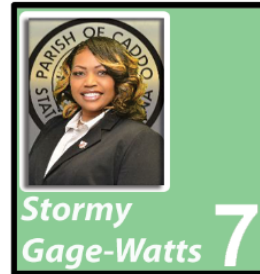
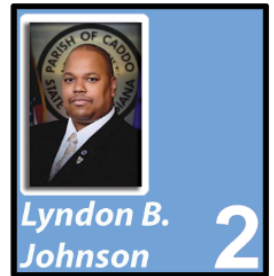
# PARISH OF CADDO

## DISTRICT MAP

### Parish Administrator



### Parish Commissioners

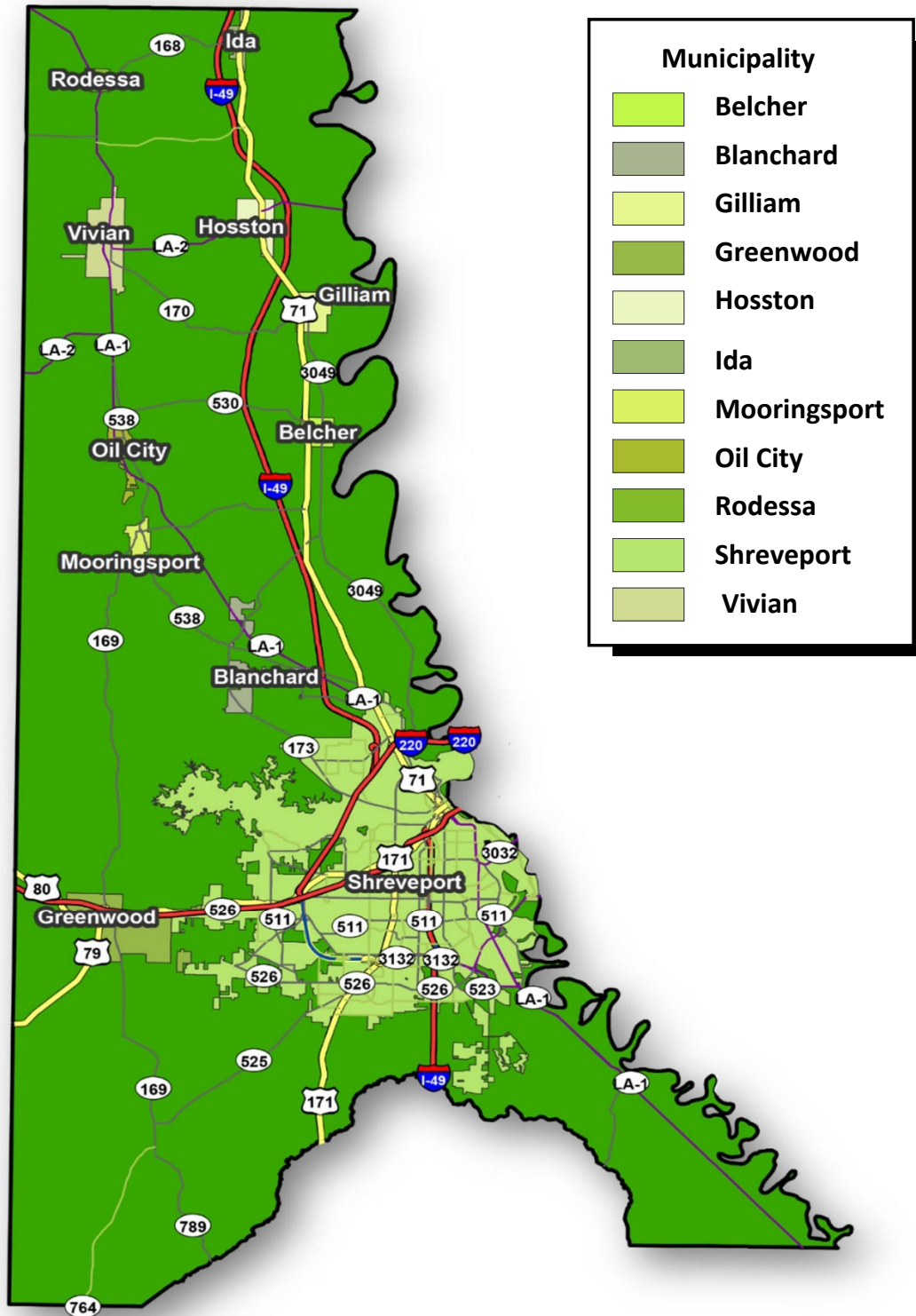






# PARISH OF CADDO

## AREA MAP





# PARISH OF CADDO

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## HISTORICAL FACTS:

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

## LOCATION AND SIZE:

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

The Parish contains eleven municipalities: Belcher, Blanchard, Gilliam, Greenwood, Hosston, Ida, Mooringsport, Oil City, Rodessa, Shreveport and Vivian, each of which adds its own local

# PARISH OF CADDO

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color to the spectrum of delights that Caddo Parish has to offer. The largest metropolitan area within the Parish is the City of Shreveport, which serves as the Parish seat.

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

## GOVERNMENT:

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

## PARISH SERVICE DATA:

Number of Parish Employees – 419

## 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	783
Number of Bridges Maintained	166

## PARKS AND RECREATION:

Parks – Number of Acres	1,228
Number of Playgrounds	12
Number of Picnic Areas	14
Number of Boat Launching Ramps	5
Miles of Trails	41

## SANITATION:

Number of Collection Compactors	18
Tons of Solid Waste Collected	17,580

# PARISH OF CADDO

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## INDEPENDENT FIRE, WATER AND SEWER DISTRICTS:

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

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

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

## MAJOR CADDO PARISH EMPLOYERS

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

## TOP TEN TAXPAYERS IN CADDO PARISH

Rank	Name	Type of Business
1	Swepeco / AEP	Utility
2	Chesapeake Operating LLC	Natural Gas Exploration
3	Calumet	Refinery
4	Union Pacific Railroad Co.	Railroad
5	Ternium	Coater
6	BPX Operating Company	Petroleum Company
7	Centerpoint Energy	Utility
8	Wal-Mart	Retail
9	Universal Oil Products	Refinery
10	Kansas City Southern Railroad	Railroad

# PARISH OF CADDO

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## 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

## ADDITIONAL DEMOGRAPHIC AND ECONOMIC STATISTICS (LAST TWO FISCAL YEARS)

Fiscal Year	Caddo Parish Population	Parish Unemployment Rate	Median Age	School Enrollment
2019	242,922	5.0%	37.4	38,598
2020	236,335	8.3%	37.7	37,868

# COMMUNICATIONS OVERVIEW

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

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

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

**PUBLIC MEETINGS** Find all public meeting notices and agendas at [www.caddo.org](http://www.caddo.org).

**EMAIL** Find staff email addresses at [www.caddo.org/Directory](http://www.caddo.org/Directory) or by clicking the "Contact Us" link at the bottom right footer of the Parish website.

**PHONE** Find staff phone numbers and department contact numbers at [www.caddo.org/Directory](http://www.caddo.org/Directory).

**IN PERSON** Find staff at Government Plaza (Administration, Finance, Human Resources, Commission Clerk and Public Works), the Francis Bickham Building (Facilities and Maintenance), the Parks Administrative Offices, the Animal Shelter, and the Juvenile Court Building.

**WEBSITE** The Parish's website at [www.caddo.org](http://www.caddo.org) is the primary communications medium with the public. The website features a citizen request tracker allowing the public to submit service requests to the Parish using a mobile device or computer. Find it [www.caddo.org/RequestTracker.aspx](http://www.caddo.org/RequestTracker.aspx).

**EVERBRIDGE** The Parish issues emergency alerts and public service information via Everbridge. Registering with Everbridge at [caddo.org](http://caddo.org) enables residents to stay informed via text, phone calls or email alerts.

**PRESS RELEASES** The Parish issues regular press releases on parish services and breaking news. Receive these releases through text and email by visiting the Parish's website at [www.caddo.org](http://www.caddo.org) and subscribing for alerts through the "Notify Me" page.



# COMMUNICATIONS OVERVIEW

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**FACEBOOK** The Parish is on Facebook at: Main Page ([facebook.com/parishofcaddo](https://facebook.com/parishofcaddo)); Caddo Parks and Recreation ([facebook.com/caddoparks](https://facebook.com/caddoparks)); Caddo Animal Services and Mosquito Control ([facebook.com/caddoasmc](https://facebook.com/caddoasmc)) and Caddo Juvenile Services ([facebook.com/caddojuvenileservices](https://facebook.com/caddojuvenileservices))

**INSTAGRAM** Find the Parish on Instagram at [instagram.com/caddoanimalservices](https://instagram.com/caddoanimalservices)

**TWITTER** Find the Parish on Twitter at [twitter.com/ParishofCaddo](https://twitter.com/ParishofCaddo)

**YOUTUBE** Find the Parish on YouTube at [youtube.com](https://youtube.com) and search “Parish of Caddo Public Information Office”.

# STRATEGIC FRAMEWORK

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

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

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

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

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

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

## GOALS

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



# 2022 GOALS AND OBJECTIVES

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

## **Fiscal Health**

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

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

## **Public Works**

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

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

## **Animal Services and Mosquito Control**

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

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

# 2022 GOALS AND OBJECTIVES

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## **Parks and Recreation**

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

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

## **Public Buildings**

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

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

## **Criminal Justice**

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

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

# 2022 GOALS AND OBJECTIVES

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## 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.

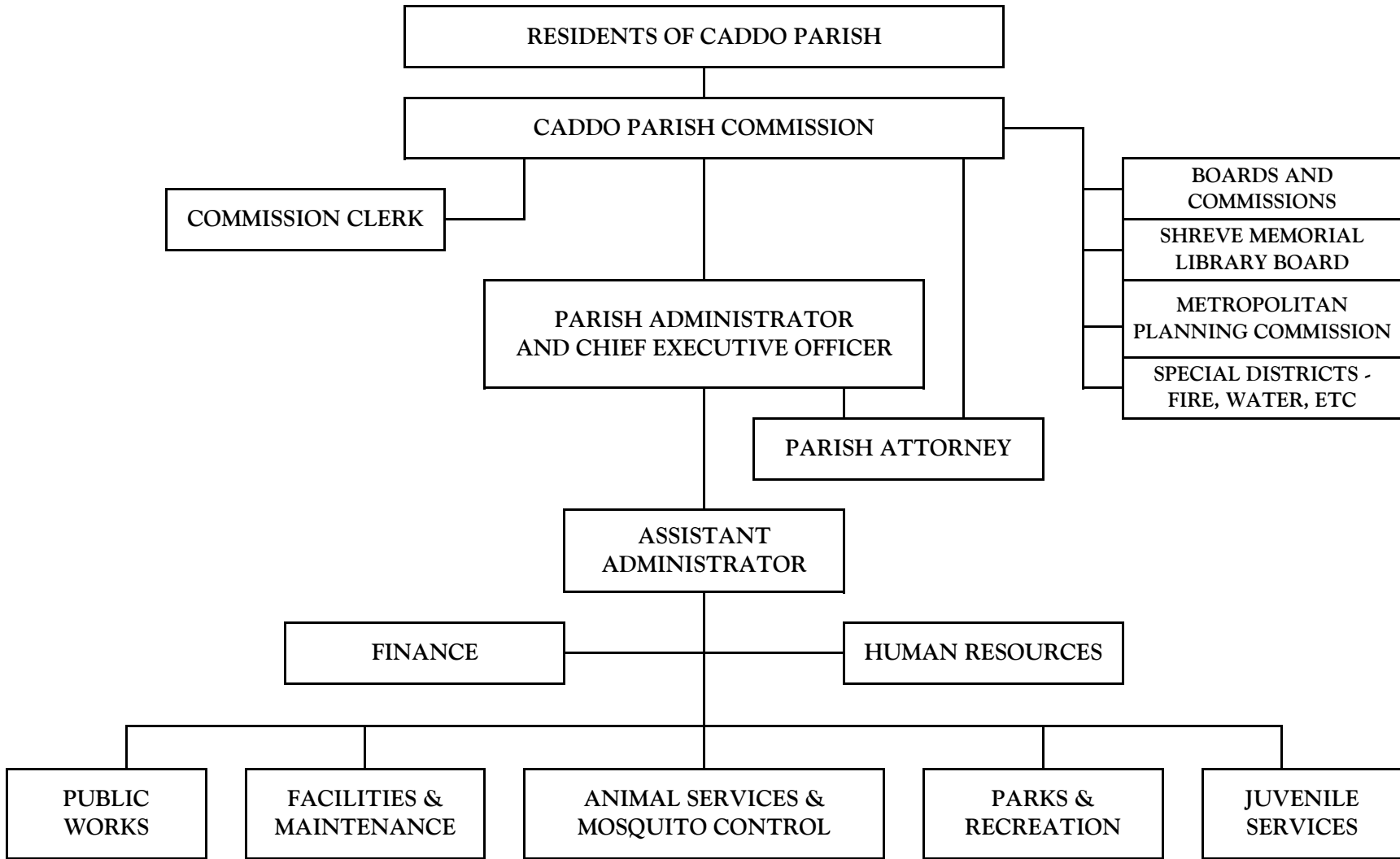
## Organizational Support

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**







**PARISH OF CADDO**  
**COMBINED PERSONNEL ROSTER**  
**2020 - 2022**

Budget Component	Number of Employees			
	2020 Actual	2021 Budget	2021 Actual	2022 Budget
<b>Parish Commission Operations:</b>				
Public Works				
Administration	12	12	12	12
North Camp	17	17	17	17
South Camp	20	20	20	20
Solid Waste Disposal	58	61	61	61
	107	110	110	110
Facilities and Maintenance				
Courthouse Maintenance	45	45	45	45
Juvenile Justice Buildings	2	2	2	2
Highland Health Unit	5	5	5	5
Vivian Health Unit	1	1	1	1
Caddo Correctional Center	17	17	17	18
	70	70	70	71
Administration				
Administration and Legal	9	9	9	9
Finance	11	12	11	12
Human Resources	5	5	5	6
Information Services	3	3	3	3
	28	29	28	30
Animal Services and Mosquito Control	39	40	40	40
Parks and Recreation	17	17	17	17
Fleet Services	9	9	9	9
Juvenile Services				
Probation	32	33	33	33
Detention	38	43	43	43
	70	76	76	76
Commission Clerk	2	3	3	3
<b>Total Parish Commission</b>	<b>342</b>	<b>354</b>	<b>353</b>	<b>356</b>
<b>Parish Funded Agency Operations:</b>				
District Court	19	19	19	19
Juvenile Court	10	10	10	10
Registrar of Voters	14	14	14	14
Ward Courts	20	20	20	20
<b>Total Funded Agency</b>	<b>63</b>	<b>63</b>	<b>63</b>	<b>63</b>
<b>Total Parish Budget</b>	<b>405</b>	<b>417</b>	<b>416</b>	<b>419</b>

**PARISH OF CADDO**  
**TOTAL SALARIES AND RELATED BENEFITS**  
**2021 - 2022**

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	<u>2021</u>	<u>2022</u>
General:		
Parish Commission	\$ 556,047	\$ 568,837
District Court	1,525,088	1,712,076
Ward Courts (Constables & JPs)	59,000	60,000
Administration and Legal	1,324,736	1,650,071
Human Resources	375,953	441,678
Finance	881,800	923,992
Information Services	297,133	301,651
Registrar of Voters	499,946	481,051
David Raines Community Center	6,500	6,500
LSU Extension Service	63,000	63,000
Other	211,120	216,620
Public Works:		
Administration	1,229,272	1,225,747
Fleet Services	664,490	698,051
North Camp	1,146,512	1,081,235
South Camp	1,312,016	1,162,389
Commercial Vehicle Enforcement Unit	154,996	164,041
Building Maintenance:		
Courthouse	2,586,245	2,603,769
Detention Facilities:		
Caddo Correctional Center	1,254,391	1,367,792
Parks and Recreation	1,172,651	1,235,654
Solid Waste Disposal:		
Compactor System Operations	1,479,879	1,660,149
Code Enforcement	67,553	77,083
Juvenile Justice:		
Court	895,518	1,061,533
Probation	2,419,230	2,614,231
Detention	2,427,488	2,334,963
Building Maintenance	129,033	125,303
Health Tax:		
Shreveport Regional Lab	1,447	1,519
Highland Health Unit	334,690	328,605
Vivian Health Unit	40,572	41,083
Animal Services	1,766,238	1,767,984
Mosquito Control	227,958	214,009
Biomedical	89,030	90,920
Riverboat	178,750	178,750
Criminal Justice	183,950	185,140
	<u>\$ 25,562,232</u>	<u>\$ 26,645,426</u>

# PARISH OF CADDO

## PERSONNEL CHANGES

### 2022

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Two positions were added as part of the 2022 Budget process.

	Position	Department
1	HR Specialist	Human Resources
2	Environmental Specialist	Facilities and Maintenance



Annual Employee Pin Ceremony held on January 17, 2020 at the Louisiana State Fairgrounds.



**PARISH DEPARTMENTS  
AND  
FUNDED AGENCIES**

**NARRATIVES, ACCOMPLISHMENTS AND GOALS**



## **PARISH DEPARTMENTS**

- 24 OFFICE OF THE PARISH ATTORNEY
- 25 DEPARTMENT OF FINANCE
- 32 DEPARTMENT OF HUMAN RESOURCES
- 36 DEPARTMENT OF PUBLIC WORKS
- 48 DEPARTMENT OF FACILITIES AND MAINTENANCE
- 56 DEPARTMENT OF PARKS AND RECREATION
- 65 DEPARTMENT OF JUVENILE SERVICES
- 72 DEPARTMENT OF ANIMAL SERVICES AND  
MOSQUITO CONTROL

## **PARISH-FUNDED AGENCIES**

- 78 FIRST JUDICIAL DISTRICT COURT
- 80 CADDO PARISH DISTRICT ATTORNEY'S OFFICE
- 83 CADDO PARISH CORONER'S OFFICE
- 85 CADDO PARISH REGISTRAR OF VOTERS
- 87 LSU EXTENSION SERVICE
- 95 JUVENILE COURT FOR CADDO PARISH
- 100 BIOMEDICAL RESEARCH FOUNDATION OF  
NORTHWEST LOUISIANA





# OFFICE OF THE PARISH ATTORNEY

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



Donna Frazier  
Parish Attorney

## MAJOR ACCOMPLISHMENTS IN 2021

### Ordinances and Resolutions

- Drafted and finalized approximately eighty-five (85) ordinances and resolutions for the Caddo Parish Commission, the Parish Administration, and other departments and agencies of the Parish of Caddo.

### Contracts

- Drafted and finalized over one hundred and sixty-four (164) contracts, amendments to contracts, hold harmless agreements, intergovernmental agreements, cooperative endeavor agreements, and leases on behalf of the Parish of Caddo.
- Additionally, approximately fifty (50) non-governmental organization agreements were drafted and finalized concerning the Parish's riverboat and economic development funding. Also, conducted in depth review of applications and reports throughout the year.

### Garnishments

- Drafted appropriate responses to garnishment/bankruptcy petitions.

### Litigation

- Obtained several dismissals and settlements, including a settlement to move the Confederate Monument belonging to the Shreveport Chapter of the United Daughters of the Confederacy from the Caddo Parish Courthouse lawn.
- Continued to vigorously defend the Parish in all pending litigation matters.

### Public Records Requests

- Responded to approximately fifty (50) public records requests.

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



# DEPARTMENT OF FINANCE

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



Hayley Barnett  
Director of Finance

## **Accounting**

The accounting division is responsible for providing financial related services to the Parish including accounts payable, payroll, revenue collection, record-keeping and financial reporting. Approximately \$70,000,000 in revenues are collected annually. The division also manages the Parish's investment portfolio of \$126,000,000, 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 2021, the Parish received \$23 million in American Rescue Plan Act (ARPA) funds. The Parish is scheduled to receive a second installment of ARPA funds in 2022. In addition to ARPA, the Parish also received over \$21 million for the Emergency Rental Assistance Program (ERAP). Funding for ERAP is not budgeted in 2022.

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 to ensure that the Parish receives the best product for the best price. This division also coordinates the awarding and letting of bids in accordance with State law. The 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.

## **Information Systems**

Information Systems is responsible for maintaining the Parish's computer network and providing technology assistance to all Parish departments as necessary. The information systems team was 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.

# DEPARTMENT OF FINANCE

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## Adult Drug Court

The Department of Finance is also responsible for providing oversight of the Adult Drug Court Office at First District Court. The office is staffed with two full-time employees and four part-time contracted treatment providers who manage the daily operations of the adult drug court program. The drug court program is a comprehensive five-phase outpatient substance abuse program with a treatment duration of approximately fifteen months.

The program maintains an average of 60 clients with a waiting list of others needing entrance into the program. Clients are referred to the program by the State of Louisiana, Division of Probation and Parole, and therefore all participants have felony drug convictions and are in-need of substance abuse treatment. The program is 100% funded by the Supreme Court of the State of Louisiana, Office of Drug and Specialty Courts with a current annual budget of \$320,000.

## Other Functions

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

## 2021 MAJOR ACCOMPLISHMENTS

- Maintained Standard and Poor's Bond rating of AAA
- Earned the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award
- Earned the GFOA Certificate of Achievement for Excellence in Financial Reporting for the 2020 Comprehensive Annual Financial Report
- Created the Emergency Rental Assistance Program (ERAP) and distributed over \$20 million in ERAP funds to Caddo Parish landlords, tenants, and utility providers.
- Created the application process for the American Rescue Plan Act (ARPA) funds to comply with federal requirements
- Updated the format and content of the 2022 budget to meet the new budget criteria established by the GFOA
- Maintained relationships with suppliers by engaging them through various communication channels throughout the COVID-19 pandemic to help ensure the best possible service & prompt delivery by the supplier.

## DEPARTMENT OF FINANCE

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- Monitored supplier contracts for accuracy and performance through quarterly reports, to ensure goods and services conform to the contract requirements.
- Continued working with all Caddo Parish departments on a broad range of IT needs, as well as non-Commission entities to provide support and assistance
- Completed the offsite (Fleet Building) Disaster Recovery implementation with 3-node failover server cluster, mirrored ExaGrid backup appliance, and onsite domain controller
- Additional network modules installed to allow for 10GB network speeds between courthouse server room and offsite disaster recovery server room
- Increased redundancy and growth potential of our production cluster server environment by adding a fourth server node
- Upgraded firewall and Wi-Fi access points for the First Judicial District Court (JDC) in the courthouse

### 2022 GOALS

- Continue to provide analysis and reports to the Parish Administrator and Commissioners as necessary
- Prepare the 2023 Operating and Capital Improvement Budget and continue to earn the GFOA Distinguished Budget Presentation Award
- Prepare the 2021 Comprehensive Annual Financial Report and continue to earn the GFOA Certificate of Achievement for Excellence in Financial Reporting
- Conduct additional internal reviews of Parish departments that will result in improved efficiency and potential cost savings
- Continue to disburse American Rescue Plan Act (ARPA) funds and prepare reporting to Treasury as required
- Improve business opportunities for the Parish's Small and Emerging Business (SEB) – Advantage Caddo initiative and navigating them through the certification process both locally and state-wide and conduct outreach and training for small businesses to engage with government procurement professionals across the state.
- Continuously strive to improve procurement systems, practices and procedures to effectively maximize efficiency and economy. Utilize buyer judgement in determining when and if a particular procurement form or procedure is necessary and should be used or followed

## DEPARTMENT OF FINANCE

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- Continue to ensure accurate and appropriate records are being maintained to analyze vendor performance and prepare purchasing reports
- Identify the critical materials and services required to support the Parish's day-to-day operations for contract and cost savings opportunities
- Training vendors on Bid Express® to increase supplier participation in the bid process, specifically by using technology for the submission of bids.
- Evaluate purchased items for potential standardization in order to keep cost of goods and services at the lowest ultimate price
- Increase resiliency of our information systems from the threat of cyberattacks and ransomware attacks
- Complete the Caddo Parish website redesign and potential rebranding as [www.caddo.gov](http://www.caddo.gov)
- Continue replacing core network equipment to increase speed and reliability
- Install additional fiber to improve the Parish network backbone
- Implement a secure and reliable network solution for the First Judicial District Court
- Continue working with all Parish departments to streamline operations



# DEPARTMENT OF FINANCE

## PERFORMANCE MEASURES

	2020 Actual	2021 Goal	2021 Estimated	2022
<b>Inputs:</b>				
Full time employees - Accounting	8	8	8	8
Full time employees - Purchasing	2	2	2	2
Full time employees - Information Systems	3	3	3	3
Full time employees - Adult Drug Court	2	2	2	2
<b>Outputs:</b>				
Prepare CAFR	✓	✓	✓	✓
Funds Maintained	33	33	36	36
Prepare Official Budget Document	✓	✓	✓	✓
Requisitions	330	300	360	380
POs processed	573	600	617	650
Purchase contracts administered	29	100	136	140
Pre-bid conferences	28	30	33	35
Pre-construction conferences	21	23	23	25
Construction contracts administered	21	23	23	25
Supply/Service contracts	89	70	65	70
Number of servers supported	28	31	33	34
Number of Users supported	280	280	290	300
Number of printers/scanners supported	170	170	180	190
Number of networks supported	2	2	2	2
Number of work orders closed	150	150	175	200
Vendor transactions processed	18,441	18,000	17,500	17,000
Payroll transactions proceed	12,777	12,700	12,750	12,500
Pay period processed	26	26	26	26
Bank statement reconciled	60	60	84	60
Occupational licenses issued	557	550	500	500
Insurance licenses issued	565	550	550	550
Beer licenses issued	62	55	60	60
Liquor licenses issued	45	50	45	45
Amusement Device licenses issued	282	250	260	250
Special event permits	1	5	3	5
Adult Drug Court Program New Admits	18	25	35	40
Adult Drug Court Program Graduates	17	20	23	25
<b>Effectiveness Measures:</b>				
GFOA COE Award	✓	✓	✓	✓
GFOA Budget Award	✓	✓	✓	✓
General Obligation Bonds	3	3	3	3
Grants Awarded				
Amount of Outside Agency Funds Managed	7	7	8	8
Average number of days to process requisitions to purchase order status	3	3	3	2
<b>Efficiency Measures:</b>				
Requisitions per full time employee	165	150	180	190
POs per full time employee	287	300	309	325



# DEPARTMENT OF FINANCE

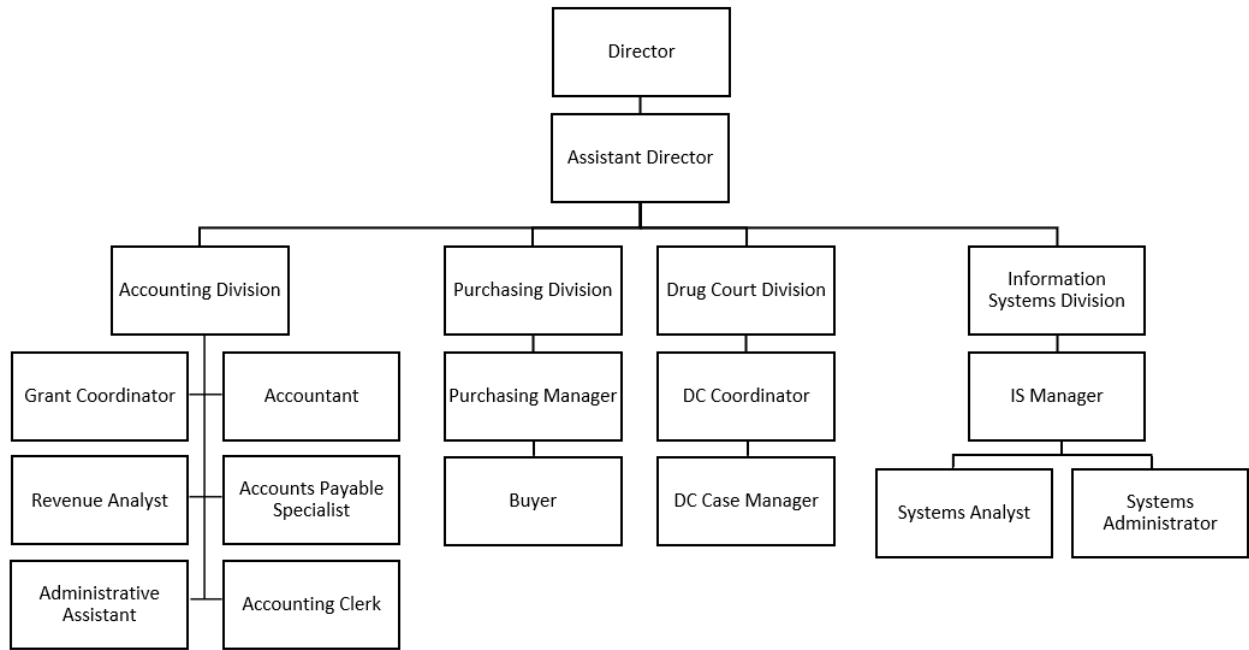
## EXPENDITURE SUMMARY

	2020 Actual	2021 Amended	2021 Estimated	2022 Budget
<b>General Fund (100)</b>				
<b>Accounting/Purchasing (133)</b>				
Salaries & Benefits	\$ 795,402	\$ 881,800	\$ 850,342	\$ 923,992
Materials & Supplies	26,651	31,500	25,463	31,500
Education, Training & Travel	1,878	30,000	22,948	30,000
Utilities	5,897	6,000	6,132	6,500
Contract Services	27,850	45,245	35,987	44,484
Internal Charges	(453,147)	(547,342)	(547,342)	(584,912)
Capital Outlay	2,177	6,000	4,177	6,000
Other Expenses	4,135	8,000	7,233	8,000
Reimbursements	(5,500)	(5,250)	(5,500)	(5,500)
	<u>405,344</u>	<u>455,953</u>	<u>399,440</u>	<u>460,064</u>
<b>Information Systems (136)</b>				
Salaries & Benefits	293,972	297,133	292,689	305,098
Materials & Supplies	2,978	2,200	2,468	2,200
Education, Training & Travel	50	7,000	6,851	7,000
Utilities	23,676	24,000	24,680	61,552
Repairs & Maintenance	52	900	274	900
Contract Services	224,023	243,069	244,802	253,096
Internal Charges	(348,608)	(363,408)	(363,408)	(416,810)
Capital Outlay	335	4,000	2,949	4,000
Other Expenses	-	200	198	200
	<u>196,479</u>	<u>215,094</u>	<u>211,503</u>	<u>217,236</u>
<b>Total Expenditures</b>	<u><u>601,822</u></u>	<u><u>671,047</u></u>	<u><u>610,943</u></u>	<u><u>677,300</u></u>

# DEPARTMENT OF FINANCE

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## ORGANIZATION CHART





# DEPARTMENT OF HUMAN RESOURCES

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

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



Cheryl McGee  
Director of  
Human Resources

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

## 2021 MAJOR ACCOMPLISHMENTS

- Implemented safety protocols to mitigate exposure of COVID-19 to ensure a safe workplace for employees and visitors.
- Utilized online meeting resources to host employee council meetings, onboarding, open enrollment and other employee interactions which were affected by the COVID-19 pandemic.
- Reviewed proposals and selected a third-party administrator for workers compensation and general liability claims administration which provided an online solution for paperless claims administration and quicker processing time.
- Outsourced solution for administration and compliance of the Family Medical Leave Act program to ensure adherence to all applicable requirements and laws.
- Enhanced the current wellness program by hosting an onsite dental clinic, which brought a professional dental team to the workplace to provide preventative and restorative dental care to employees.
- Coordinated an onsite COVID-19 Vaccination Clinic that was open to all public servants.
- Reviewed and revised the Parish of Caddo Personnel Policies, Rules and Regulations to align with current practices and clarified language to ensure consistency and understanding of procedures.

# DEPARTMENT OF HUMAN RESOURCES

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## 2022 GOALS

- Evaluate and revise the onboarding process to ensure a smooth and efficient transition for new employees.
- Review and update the Human Resources pages on the Parish website and intranet to include information about employee benefits, upcoming training and wellness events, and other helpful and educational information.
- Increase efficiency by automating manual processes through a system upgrade which will enable electronic personnel action requests, benefits tracking, digital document and forms management.
- Closely monitor Benefit Plans to ensure plans meet the needs of the Parish.
- Review and revise the Parish of Caddo Personnel Policies, Rules and Regulations as needed.
- Continue to provide an atmosphere of openness, trust, and dedication to ensure the Department of Human Resources meets the needs of the greatest asset of the Parish of Caddo – the employees.

# DEPARTMENT OF HUMAN RESOURCES

## PERFORMANCE MEASURES

	2020 Actual	2021 Goal	2021 Estimated	2022
<b>Outputs:</b>				
Total Number of Job Postings	56	70	66	60
Total Percent of Employees Trained in Preventing Harassment in the Workplace	100%	100%	100%	100%
Total Percent of Employees Trained in Louisiana Governmental Ethics	100%	100%	100%	100%
Wellness Program participation				60%
Policy review timeline completed			100%	100%
Exit interviews completed			25%	50%
Total Number of Job Fairs Attended			2	3
<b>Effectiveness Measures:</b>				
Employee Turnover Rate	20%	10%	13%	10%
Total Number of Promotions/Open Positions	27%		31%	35%
Retention of new hires	90%		77%	90%
<b>Efficiency Measures:</b>				
Department expense per capita	\$543	\$579	\$591	\$676
Total Number of New Employees Hired	41		83	50
Avg # of Days to Fill Open Position After Selection			10.5	7
Total number of applications	1,085	851	1,000	1,200
Average Employee Years of Service	9.59		9	10

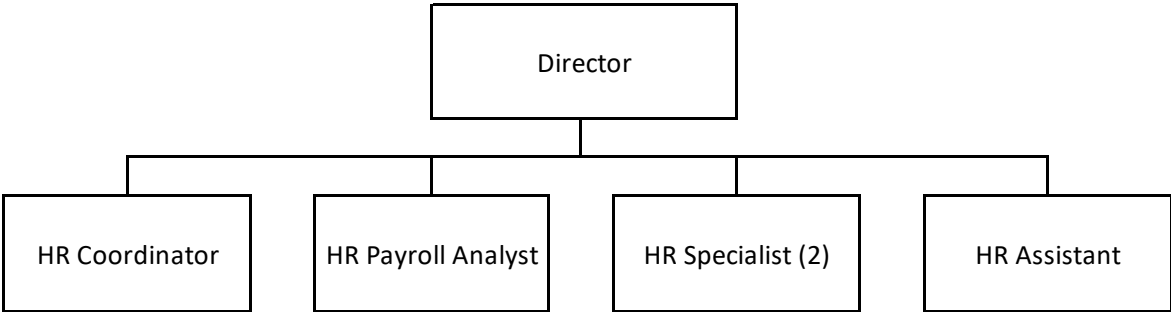
## EXPENDITURE SUMMARY

	2020 Actual	2021 Amended	2021 Estimated	2022 Budget
<b>General Fund (100)</b>				
<b>Human Resources (132)</b>				
Salaries & Benefits	\$ 387,725	\$ 376,453	\$ 401,439	\$ 442,178
Materials & Supplies	10,311	11,800	12,295	12,800
Education, Training & Trav	6,390	20,465	4,561	20,465
Utilities	2,971	3,000	3,205	3,000
Contract Services	38,406	46,326	46,856	46,068
Internal Charges	(259,291)	(267,473)	(267,473)	(301,795)
Capital Outlay	899	3,600	1,538	3,600
Other Expenses	4,875	10,625	7,049	10,625
<b>Total Expenditures</b>	<b>192,286</b>	<b>204,796</b>	<b>209,470</b>	<b>236,941</b>

# DEPARTMENT OF HUMAN RESOURCES

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## ORGANIZATIONAL CHART



## DEPARTMENT OF PUBLIC WORKS

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



Tim Weaver  
Director of  
Public Works

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

The Department of Public Works continues to face the challenge of maintaining Caddo Parish's growing and maturing road, bridge, and drainage infrastructure. Public Works continues to utilize best management practices and improved technology to overcome the significant increase in costs due to the increasing cost of oil and construction materials. We are committed to seeking innovative ways to improve our efficiency by leveraging technology into our work methods and practices. All of our equipment purchases have multiple uses and require less staffing to operate. We have ensured good stewardship over financial resources by being aggressive in negotiating the best prices on construction projects, which reduced project costs and saved taxpayers' dollars.

### **Solid Waste Division**

The Solid Waste Division of Public Works remains one of the most heavily utilized services within the Caddo Parish. Over the past six years, storage capacity has doubled at our compactor sites in Blanchard, Keithville, and Springridge, as these are the three most heavily used sites in the Parish. This past year, the Solid Waste Division collected and disposed of 17,627.79 tons of solid waste from eighteen (18) compactor sites throughout the Parish.

By recycling scrap metal, aluminum cans, and used appliances, the Solid Waste Division has generated \$87,319.42 in additional revenue. They also recycled 344.38 tons of paper and 112.07 tons of plastic, generating \$4,027.15 in additional revenue, and saving the Parish an additional \$15,902.72 in landfill tipping fees by not throwing that paper and plastic away. In addition, Public Works has collected 5,513 tires to be recycled. Even with the COVID-19 restriction, the Parish's partnership with the Caddo Parish Sheriff's Department collected 16,500 pounds of trash from 66.4 miles of Parish roads and rights-of-way.

### **Industrial Development**

Public Works has continued to focus on opportunities to improve our industrial development where possible. We work closely with the North Louisiana Economic Partnership (NLEP) to attract business by marketing Parish-owned land as potential sites for companies. Public Works received numerous requests concerning Parish-owned property located in the West Shreveport



## DEPARTMENT OF PUBLIC WORKS

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Industrial Park, North Shreveport Industrial Park, and the Caddo Industrial Park. We also work together with the Ward II Industrial Development Corporation to support the Ward II Industrial Park, located south of Vivian. Public Works will continue to promote and market Parish-owned property to prospective businesses to allow for industrial expansion and more jobs for Caddo Parish.

### Construction/Building Permits

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

Caddo Parish continues to issue addresses, utility and driveway permits, and flood zone determinations. In 2021, the Public Works Permit Section has issued 134 municipal addresses for a total of 2,159 municipal addresses were issued to date. A total of 26 Culvert Permits were issued in 2021 for a grand total of 748 culverts permits issued and installed to date. Also, a total of 31 Right-of-Way Permits were issued in 2021. This cooperative endeavor has exceeded all expectations of both the Parish and the City while benefiting the citizens.

### Floodplain Management

Caddo Parish participates in the National Floodplain Insurance Program (NFIP), which provides a discount on flood insurance policies within Caddo Parish. Under this program, Caddo Parish enrolled in the Community Rating System (CRS) Program that allows a community to obtain a percentage discount on all flood policies written. Caddo's current classification rating is Class 9; this means that the citizens of Caddo Parish receive a 5% discount on their flood insurance policy. This retrograde is due to FEMA rewriting the Manual for CRS program. As of August 2019, Caddo Parish, which includes several municipalities, has 687 policies in effect with a combined coverage of over \$175,535,900.

The efforts of the Public Works and Engineering Department have been enhanced by its continuing efforts to help citizens that have experienced flood damage. Caddo continues to advance in flood prevention and outreach to the citizens of Caddo Parish. Outreach efforts explain and educate citizens on the need for flood insurance and show proven measures by the Parish and citizens that will reduce flood risk. In 2021, Caddo Parish completed the five-year renewal for the CRS program, pending a possible better classification rating.

Caddo Parish continues to pursue federal grants to help citizens that have experienced more than two flooding events within ten years. These grants are to elevate, relocate or acquire the property, return it to open space or some other project that will benefit the public. The Parish has applied for disaster funding under DR-4263-LA, one of the latest flooding events in Caddo. Caddo Parish

## DEPARTMENT OF PUBLIC WORKS

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has also been awarded monies from previous disasters Ike and Gustav, which will be applied to Repetitive Loss Properties.

Since entering the NFIP, Caddo Parish has helped elevate one house by obtaining a federal grant of \$89,000 and acquired ten houses for \$1,320,500 from 2000 to 2005. In 2010-2011, using federal grant money, the Parish has purchased three more homes for \$1,046,000. In 2012 – 2013, the Parish again used federal grant money to buy three homes for \$769,000. The only Severe Repetitive Loss (SRL) property (flooded six or more times) in Caddo Parish was purchased for approximately \$200,000. The efforts of the Public Works/Engineering Department have resulted in Caddo Parish being rated a "Storm Ready Parish" for 2012 – 2015.

### Storm Water Management

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

### Capital Projects

The "Road Treatment Program" is the Department's largest capital project consisting of 65 road repair projects covering 40.4 miles throughout the Parish. The program funding was maintained to accelerate improvements, reduce the repair cycle, and cover increasing material costs. Also, value engineering principles were used to extract maximum use of taxpayers' dollars and stay within budget. Value engineering resulted in better prices and has made more funds available for overlay and rehabilitation of roads. Public Works incorporated other capital projects into the Road Treatment Program and eliminated additional fees by staying within the design requirements and working within the existing right-of-way.

Some of the other large capital projects during 2021 consist of the Parish-wide right-of-way tree trimming, construction of two bridges on Pine Hill Road and Keithville Springridge Road, and design of a new structure on Mayo Road.

Transportation in Caddo Parish is vital to our economy and to our quality of life. Bridges allow access to parts of the Parish that would otherwise be cut off by natural structures like bayous, lakes, and creeks. The Parish maintains 166 DOTD classified bridges throughout the Parish. Only 12% of those structures are posted and restricted to carrying loads less the designed weight. In the past ten years, Public Works has replaced 19 bridges worth over \$10 million. The DOTD, with Federal funds under the Off-System Bridge program, replaced 6 of those structures, saving the Parish \$3.7 million in construction and engineering fees. Public Works plans to keep the momentum going by replacing another five structures in the next three years, with at least one utilizing the Off-System Bridge program.

# DEPARTMENT OF PUBLIC WORKS

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## Adjudicated Properties

In its 19th year of existence, the Public Works adjudicated property program has successfully returned delinquent properties to the tax roll. Once adjudicated and abandoned, Parcels are now being restored and utilized, thereby benefiting the entire community. Local citizens, non-profit organizations, and local investors are also making good use of this program.

The Public Works department is responsible for selling parcels that have been adjudicated for at least three years. In the last cycle, August 1 – July 31, the program closed on 96 properties, reclaiming for local taxing authorities \$123,076.43 in sales revenue. In this same cycle period, 64 parcels were redeemed, collecting \$195,770.59 in past-due taxes. To date, Public Works has taken 3,164 applications and returned 1759 properties to the Parish tax roll.

Public Works establishes a payment plan option for owners for adjudicated properties where no current application is on file. During its last payment plan cycle, August 1 – July 31, Public Works collected \$15,665.94 in down payments and \$3,975 in monthly payments to repay \$152,928.69 in delinquent taxes. Results to date include collecting \$182,010.41 in down payments and \$54,592 in monthly installment payments, on the repayment of \$1,605,836.55 in delinquent property taxes.

In the spring of 2017, Public Works entered into an agreement with CivicSource, to help alleviate the burden of unpaid taxes. CivicSource provides the opportunity for online purchase of properties adjudicated five years or older. One of the key benefits of purchasing a property through CivicSource is its ability to provide Title Insurance. This is an incentive as it removes many of the risks involved with buying an adjudicated property. Currently, CivicSource has 2,824 Parish adjudicated properties listed for sale online.

## Growing Concern on the Availability of Drinking Water

The Public Works Department is very concerned about the area's primary groundwater source, the Wilcox Aquifer, as a reliable water source of potable water. According to geological reports, our concern is that this water source is rapidly being depleted and not being replenished. In conjunction with Louisiana State University at Shreveport, Public Works is partnering on a joint venture to install ten test wells throughout the Parish to track water levels, quality and 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, Caddo 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 monthly for quantity and water level, 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 groundwater emergency for two areas of Caddo Parish. Data from our monitoring wells was essential to the State. The Department of

# DEPARTMENT OF PUBLIC WORKS

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

## **Property Standards**

Property Standards issues within Caddo Parish are an ongoing concern. The Caddo Parish Commissioners and the Department of Public Works and Engineering have received increasing complaints concerning property standards. In response, Public Works has budgeted to remove old dilapidated and abandoned buildings within the Parish. Since the adoption of Property Standards within Caddo Parish, there have been over 1,400 formal complaints made. Over 1,000 of these complaints have been cleared by the property owners after the first or second notifications. The cases presented to the Parish Property Standards Board have resulted in blighted structures being removed (demolished) and citizens' concerns being addressed.

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 a currently occupied property. This ordinance directly results from 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, height, and size to haul items within the boundaries of Caddo Parish.

Since its creation in October 2010, the CVEU section has issued 47,817 hauling permits and 607 citations. As of January 2021, this Section has issued 5,427 permits and 18 citations this year. Citation revenues are split between the Public Works Department and the Caddo Sheriff's Office. The CVEU's mission is to make commercial vehicles more aware of the weight and safety standards of the Caddo Parish road system, resulting in less damage to roads and bridges, longer life for these assets, and a safe and secure travel environment for the citizens of Caddo Parish.

# DEPARTMENT OF PUBLIC WORKS

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## Fleet Service

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

The Fleet Service Division, along with other Public Works team members were responsible for making and handing out over 5,000 sandbags during the various severe rain events in 2021 while still maintaining their regular mission. Fleet Service has secured a second sandbagging machine through an agreement with the Caddo Bossier Port. A concrete barrier and LED lighting have been added for nighttime sandbagging operation. Also, the purchase of 2 shipping containers has allowed storage of 1600 readily available sandbags while significantly improving shelf life. The department now has two automated sandbagging machines available to be used as needed.

The Maintenance Shop is responsible for maintaining and refueling over 348 Parish vehicles and 100 light and heavy equipment pieces. Over 1,400 repair orders have been completed in 2021. Many improvements have been made in the last year to improve working conditions and to update procedures within the department. The parish-wide equipment utilization program has been able to reduce under-utilized equipment to less than 42%. Fleet Service has maintained its recognition by the National Institute for Automotive Excellence, their Blue Seal of Excellence status, and secured its Department of Public Safety Motor Vehicle Inspection Station license.

The Traffic Engineering/Sign Shop plays an integral part in ensuring the citizens of Caddo Parish have safe roads for travel. This division also provides quality signage for outside governmental agencies and some non-profit organizations throughout Caddo Parish. Over 1,600 signs have been fabricated, installed, or replaced in 2021. The Sign Shop Foreman continues to maintain his certification with the International Municipal Signal Association for work zone safety and sign markings. Additionally, one of the Sign Shop workers received his International Municipal Signal Association (IMSA) Work Zone Traffic Control certificate.

# DEPARTMENT OF PUBLIC WORKS

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## MAJOR ACCOMPLISHMENTS IN 2021

- Road Treatment Program treated 60 roads totaling 45 miles
- Road Striping (5.3 miles)
- Rice Road, North Park Drive, and Dixie Garden drainage improvements
- Pueblo Road and Roy Road widening of road for safety
- Bridge replacement design completed for Standard Oil Road.
- Bridge replacement construction completed for Keithville Springridge Road, Mayo Road, Standard Oil Road., Linwood Ave
- Adjudicated Property – Collection, Sale, and Donation
- Through the Parish Work Release Program, Solid Waste Department collected litter and trash pick-up along 66.4 miles of road and removed 16,500 pounds of trash. This program has significantly contributed to the "Keep Louisiana State Clean" Initiative.
- Solid Waste Division collected, transported, and disposed of approximately 17,627.79 tons of solid waste from eighteen (18) compactor sites.
- The Solid Waste Division generated \$87,319.42 in extra revenue by recycling scrap metal and used appliances.
- Solid Waste generated \$4,027.15 in additional revenue and \$15,909.72 in cost savings to the Parish by recycling 344.38 tons of paper and 112.07 tons of plastic.
- Assisted with the Household Hazardous Waste Collection Day along with the City of Shreveport.
- Assisted all Parish Departments in maintaining under 42% equipment under-utilization.
- Completed over 1,400 repair orders on heavy equipment, vehicles, and buses.
- Installed, fabricated, or replaced over 1,600 traffic, notification, or other agency signs.

# DEPARTMENT OF PUBLIC WORKS

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## GOALS FOR 2022

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



# DEPARTMENT OF PUBLIC WORKS

## PERFORMANCE MEASURES

	2020 Actual	2021 Goal	2021 Estimated	2022
<b>Inputs:</b>				
Ditch inventory - miles	1,716.17	1,716.17	1,716.17	1,716.17
Road inventory - miles	855.21	855.21	855.21	855.21
Number of bridges	166	166	166	166
Number of Compactor Sites	18	18	18	18
<b>Outputs:</b>				
Road overlay/rehab miles completed	40.40	45.00	47.00	48.00
Drainage miles cleaned	70.70	78.75	82.25	84.00
Number of construction contracts executed	15	15	12	15
Number of 911/ROW & Floodplain permits processed	189	200	191	200
Number of engineer contracts executed	4	4	5	5
CVEU permits issued	4,875	5,000	5,427	5,000
Number of traffic signs replaced	1,545	1,600	1,614	1,500
Number of miles of road trash pickup	279	250	66	250
Number of property standard cases closed	165	150	167	150
Number of adjudicated properties returned to tax roles	1,685	1,500	1,759	1,500
Number of Fleet Maintenance repairs completed	1,315	1,300	1,416	1,300
Revenue generated through recycling	\$84,500	\$80,000	\$83,292	\$80,000
Solid Waste Tonnage collected	\$16,347	\$17,628	\$17,628	\$17,000
Recycling Tonnage collected	\$482	\$450	\$456	\$450
<b>Effectiveness Measures:</b>				
Percent of construction projects completed within budget	100%	100%	100%	100%
Percent of construction contracts completed within contract time	100%	100%	100%	100%
Percent of permits approved in 5 business days	96%	95%	93%	95%
Percent of Fleet Repairs made in 5 business days	90%	90%	90%	90%
Percent recycled of total collection	3.00%	3.00%	2.50%	2.50%
Landfill Fees Saved by Recycling	\$16,329	\$16,000	\$15,903	\$16,000
<b>Efficiency Measures:</b>				
Road life cycle in years (15yrs goal)	18.7	19.0	19.2	18.5
Bridge postings (<12 ea)	14	15	17	13
Property Standards to Board (<5%)	3.5%	4.0%	3.2%	4.0%
Fleet Maintains Operational (>90%)	92%	90%	93%	90%
Equipment Utilization (under 30%)	41%	40%	43%	40%
Miles fo Trash Picked Up	278.60	250.00	66.40	250.00
Number of Tires Recycled	5,712	5,000	5,513	5,000



# DEPARTMENT OF PUBLIC WORKS

## EXPENDITURE SUMMARY

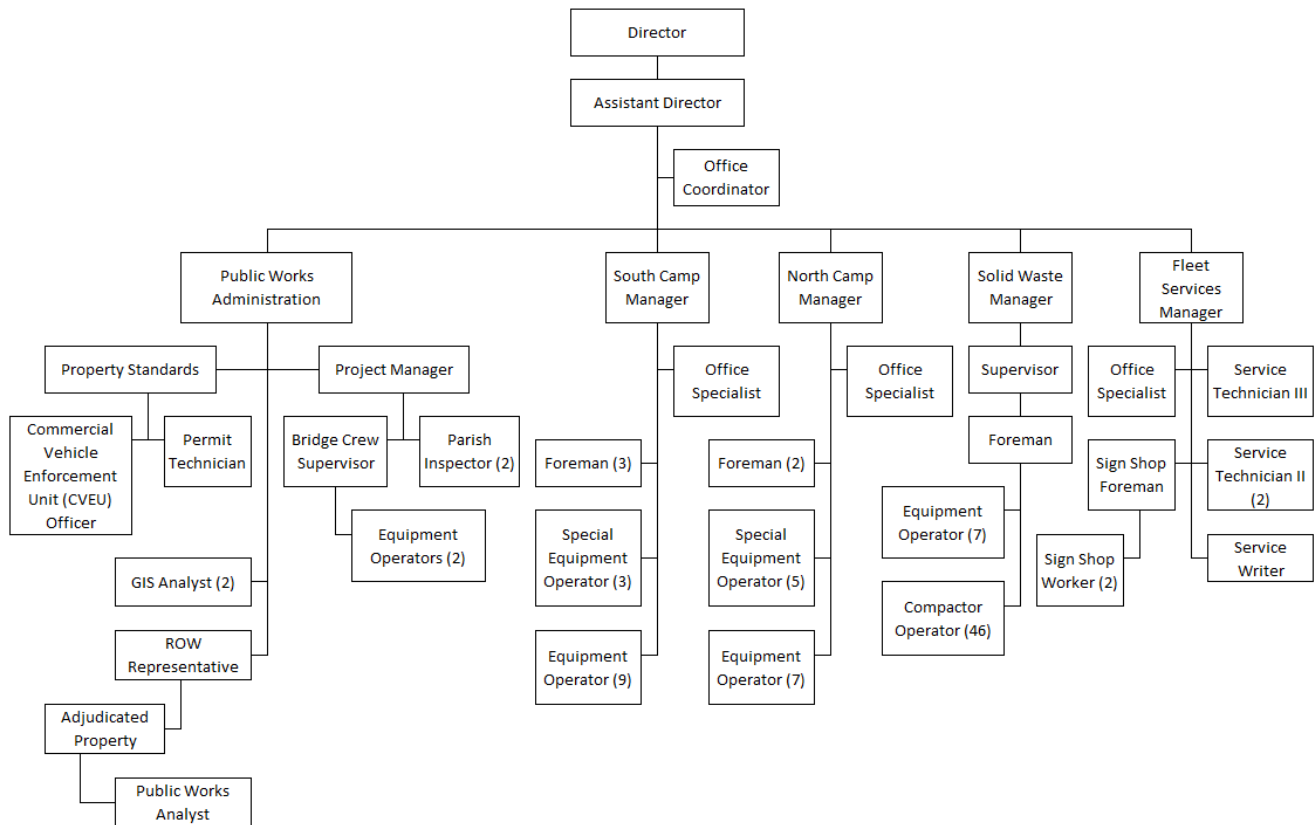
	2020 Actual	2021 Amended	2021 Estimated	2022 Budget
<b>Public Works Fund (200)</b>				
<b>Road Administration (411)</b>				
Salaries & Benefits	\$ 1,288,249	\$ 1,230,772	\$ 1,177,803	\$ 1,226,747
Materials & Supplies	17,908	35,000	25,504	35,000
Education, Training & Tra	2,914	19,000	5,849	18,000
Utilities	10,270	12,000	9,874	12,000
Repairs & Maintenance	2,901	8,000	6,875	8,000
Contract Services	202,552	220,039	184,122	220,405
Statutory Charges	3,419	25,000	1,471	25,000
Internal Charges	218,303	233,748	233,748	245,717
Capital Outlay	1,460	21,000	17,152	21,000
Other Expenses	15,164	29,000	14,727	27,000
	1,763,140	1,833,559	1,677,125	1,838,869
<b>Fleet Services (431)</b>				
Salaries & Benefits	\$ 586,686	\$ 664,490	\$ 634,975	\$ 698,051
Materials & Supplies	(557,788)	(564,100)	(651,290)	(539,100)
Education, Training & Tra	-	3,000	1,856	3,000
Utilities	29,200	37,000	29,515	37,000
Repairs & Maintenance	390,250	534,000	410,744	534,000
Contract Services	2,261	9,843	5,006	9,894
Internal Charges	(32,462)	(28,003)	(28,003)	(18,952)
	418,147	656,230	402,803	723,893
<b>Road Maintenance (Drainage) (441-30)</b>				
Materials & Supplies	\$ 264	\$ 17,000	\$ 9,586	\$ 17,000
Contract Services	548,131	619,295	554,304	642,029
Statutory Charges	530	500	456	500
Internal Charges	178,344	181,707	181,707	189,493
	727,268	818,502	746,053	849,022
<b>Road Maintenance (Capital Improvements) (441-31)</b>				
Materials & Supplies	\$ 5,830	\$ 15,000	\$ 6,411	\$ 15,000
Contract Services	92,029	84,564	88,520	84,805
Internal Charges	111,790	115,591	115,591	117,153
	209,649	215,155	210,522	216,958
<b>Road Maintenance (North) (441-51)</b>				
Salaries & Benefits	\$ 863,499	\$ 1,148,012	\$ 965,456	\$ 1,082,735
Materials & Supplies	244,897	381,500	305,007	385,500
Education, Training & Tra	-	3,000	952	3,000
Utilities	34,243	52,200	32,380	52,200
Repairs & Maintenance	180,855	220,800	179,974	225,000
Contract Services	63,001	138,000	80,217	138,000
Internal Charges	36,597	36,405	36,405	37,014
	1,423,092	1,979,917	1,600,391	1,923,449

# DEPARTMENT OF PUBLIC WORKS

	2020 Actual	2021 Amended	2021 Estimated	2022 Budget
<b>Road Maintenance (South) (441-52)</b>				
Salaries & Benefits	\$1,162,886.61	\$1,315,016.00	\$1,123,883.00	\$1,165,389.00
Materials & Supplies	168,488	391,000	280,935	377,000
Education, Training & Tra	267	4,000	1,265	4,000
Utilities	44,636	56,500	42,949	56,500
Repairs & Maintenance	159,981	265,000	178,278	255,000
Contract Services	72,591	160,700	102,123	160,700
Internal Charges	38,126	37,935	37,935	38,575
	1,646,975	2,230,151	1,767,368	2,057,164
<b>Commercial Vehicle Enforce Unit (441-53)</b>				
Salaries & Benefits	\$142,318.78	\$154,996.00	\$144,636.00	\$164,041.00
Materials & Supplies	7,468	15,000	11,098	15,000
Education, Training & Tra	(25)	5,000	1,475	5,000
Utilities	2,667	5,000	1,744	5,000
Repairs & Maintenance	1,760	6,000	3,574	6,000
Contract Services	17,393	22,150	14,813	22,150
	171,582	208,146	177,340	217,191
	6,359,852	7,941,660	6,581,602	7,826,546
<b>Solid Waste Fund (240)</b>				
<b>Compactor System Operations (423)</b>				
Salaries & Benefits	\$ 1,326,109	\$ 1,483,379	\$ 1,541,631	\$ 1,660,149
Materials & Supplies	107,223	153,000	117,166	153,000
Education, Training & Tra	914	3,000	1,058	3,000
Utilities	54,530	64,000	50,368	63,000
Repairs & Maintenance	106,674	180,000	121,628	180,000
Contract Services	952,200	1,155,295	1,027,288	1,240,529
Internal Charges	280,019	286,618	286,618	302,956
Capital Outlay	454	15,000	4,875	15,000
Other Expenses	4,951	55,000	7,655	55,000
	2,833,074	3,395,292	3,158,287	3,672,634
<b>Code Enforcement (454)</b>				
Salaries & Benefits	\$ 65,570	\$ 67,553	\$ 66,214	\$ 77,083
Materials & Supplies	1,582	8,000	4,162	8,000
Education, Training & Tra	-	4,000	2,445	4,000
Utilities	1,728	2,500	1,234	2,500
Repairs & Maintenance	448	3,000	1,248	3,000
Contract Services	22,638	355,000	123,289	355,000
	91,966	440,053	198,592	449,583
	2,925,040	3,835,345	3,356,879	4,122,217
<b>Total Expenditures</b>	<b>9,284,892</b>	<b>11,777,005</b>	<b>9,938,481</b>	<b>11,948,763</b>

# DEPARTMENT OF PUBLIC WORKS

## ORGANIZATIONAL CHART



# DEPARTMENT OF FACILITIES AND MAINTENANCE

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



Kevin Lawrence  
Director of Facilities  
and Maintenance

## Facility Maintenance

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

## Facility Renovation

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

## Construction Management

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

## Security

Providing security is another primary function of the Facilities and Maintenance Department. The Commission contracts security with the Caddo Parish Sheriff's Office. The Caddo Sheriff's Office staffs security checkpoints with armed Sheriff's Department Security Officers. In addition, both Milam Street and Texas Street entrances of the Caddo Parish Courthouse are open to better serve our citizens. This further enhances security and provides safer surroundings for all employees and citizens in the Courthouse. The goal of our security efforts is embodied in the concept of providing a safe environment for our citizens who conduct business in Parish facilities and to protect citizens, employees, and Parish assets from those who may want to disrupt operations or damage assets.

# DEPARTMENT OF FACILITIES AND MAINTENANCE

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## 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 removes tons of trash, mops, strips and waxes thousands of linear feet of floor space. Within Parish Facilities 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 (ADA) facility requirements.

## MAJOR ACCOMPLISHMENTS IN 2021

- Completed the new retaining wall at Caddo Community Action Agency
- Completed the drainage improvements at David Raines Community Center
- Completed the bi-polar ionization installation at the Caddo Correctional Center
- Completed the roof replacement at the David Raines Center
- Completed the roof replacement at Caddo Community Action Agency
- Completed the administrative office renovations at the Department of Parks and Recreation
- Upgraded the camera system at the Juvenile Justice Complex
- Installed 3 new hot water boilers & pumps at the Caddo Parish Courthouse (CCC)

## 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, F&M was able to accomplish several in-house projects utilizing Parish personnel, which saved the taxpayers of Caddo Parish thousands of dollars in capital project funds. Through astute negotiations with local contractors, 17 in-house projects were completed at a cost savings of approximately \$89,457 below the 2021 capital budget appropriations.

## DEPARTMENT OF FACILITIES AND MAINTENANCE

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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 light fixtures within Parish facilities with new LED light fixtures. In addition to lowering the energy used to light facilities, we constantly examine ways to reduce our demand for natural gas by fine-tuning the operations of the mechanical systems, thus providing more energy efficient equipment and utility savings.

Overall assessment of Parish facilities is excellent and the department is 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.



# DEPARTMENT OF FACILITIES AND MAINTENANCE

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## 2022 PRODUCTIVITY GOALS

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

## 2022 GOALS

- Install bi-polar ionization at David Raines Community Center
- Install bi-polar ionization at Caddo Community Action Agency
- Remodel the Tax Assessor's lobby
- Continue the HVAC upgrade at the Juvenile Justice Complex
- Add kennels and upgrade HVAC & electrical at Animal Services
- Complete the LED Inside lighting replacement at CCC

# DEPARTMENT OF FACILITIES AND MAINTENANCE

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## PERFORMANCE MEASURES

	2020 Actual	2021 Goal	2021 Estimated	2022
<b>Outputs:</b>				
Number of facilities maintained	43	43	43	43
Number of employees for Maintenance	27	27	27	27
Number of employees for Enviromental Services	37	37	37	38
Administrative staff	5	5	5	5
<b>Effectiveness Measures:</b>				
% of work orders completed within 3 working days	95%	85%	90%	85%
Aveage response time to emergency repairs	0.75 hrs	1.0 hrs	0.75 hrs	1.0 hrs
Total number of work orders completed	7,189	6,500	6,779	6,500
Total work order labor hours	6,346	6,200	6,187	6,200
<b>Efficiency Measures:</b>				
Average time to complete work orders	1.13	2	1.32	2
Average number of work orders per full time employee	266.25	240	251	240

## FIVE YEAR CHALLENGES

- ✓ Battling COVID-19 in all of our buildings
- ✓ Funding to continue our Capital Outlay Program
- ✓ Finding and keeping skilled team members
- ✓ Increasing staffing levels at our critical locations
- ✓ Completing capital projects within budget and on time due to material shortages
- ✓ Space utilization for all agencies
- ✓ Combat rising utility costs



# DEPARTMENT OF FACILITIES AND MAINTENANCE

## EXPENDITURE SUMMARY

	2020 Actual	2021 Amended	2021 Estimated	2022 Budget
<b>General Fund (100)</b>				
<b>Coroner Building (161-63)</b>				
Utilities	\$ 18,841	\$ 26,000	\$ 21,851	\$ 27,000
Repairs & Maintenance	5,724	12,000	18,650	15,000
Contract Services	18,299	20,725	19,025	21,000
Internal Charges	3,261	3,157	3,157	3,384
	<u>46,124</u>	<u>61,882</u>	<u>62,683</u>	<u>66,384</u>
<b>LSU Extension Building (161-64)</b>				
Utilities	6,193	9,800	6,567	8,000
Repairs & Maintenance	3,678	6,000	4,941	6,000
Contract Services	9,880	11,310	10,308	11,410
Internal Charges	7,721	7,717	7,417	7,993
	<u>27,472</u>	<u>34,827</u>	<u>29,233</u>	<u>33,403</u>
<b>Archives (161-65)</b>				
Contract Services	80,291	85,000	96,860	90,000
<b>David Raines Comm Center (161-69)</b>				
Salaries & Benefits	4,667	6,500	6,125	6,500
Utilities	55,803	69,000	66,229	69,700
Repairs & Maintenance	19,659	28,000	16,994	28,000
Contract Services	19,848	29,700	26,985	32,900
Internal Charges	13,443	14,397	13,211	15,074
Reimbursements	(75,843)	(65,390)	(62,384)	(65,390)
	<u>37,577</u>	<u>82,207</u>	<u>67,160</u>	<u>86,784</u>
	<u>191,464</u>	<u>263,916</u>	<u>255,936</u>	<u>276,571</u>
<b>Building Maintenance Fund (210)</b>				
<b>Forcht Wade (161-17)</b>				
Repairs & Maintenance	3,428	5,000	1,512	3,500
<b>Courthouse (161-61)</b>				
Salaries & Benefits	2,242,521	2,589,245	2,566,444	2,603,769
Materials & Supplies	86,809	172,450	110,654	172,450
Education, Training & Travel	1,265	20,000	11,638	20,000
Utilities	625,270	690,000	649,190	685,000
Repairs & Maintenance	254,094	263,000	245,375	267,000
Contract Services	375,900	482,955	372,952	493,231
Statutory Charges	2,938	10,000	7,768	10,000
Internal Charges	126,225	138,997	131,608	169,402
Capital Outlay	6,541	8,000	7,341	8,000
Other Expenses	53,659	26,000	24,816	26,000
	<u>3,775,223</u>	<u>4,400,647</u>	<u>4,127,786</u>	<u>4,454,852</u>

# DEPARTMENT OF FACILITIES AND MAINTENANCE

	2020 Actual	2021 Amended	2021 Estimated	2022 Budget
<b>Francis Bickham Bldg 161-66)</b>				
Utilities	67,473	67,800	60,874	74,000
Repairs & Maintenance	44,412	42,200	40,386	34,000
Contract Services	3,384	4,800	7,038	16,100
Internal Charges	17,924	17,406	17,406	18,541
	<u>133,193</u>	<u>132,206</u>	<u>125,704</u>	<u>142,641</u>
<b>Government Plaza (161-68)</b>				
Utilities	88,560	90,000	92,733	93,500
Repairs & Maintenance	38,937	25,000	41,036	40,000
Contract Services	53,081	57,000	32,643	57,000
Internal Charges	27,949	27,061	27,061	29,007
	<u>208,526</u>	<u>199,061</u>	<u>193,473</u>	<u>219,507</u>
<b>Veterans Affairs Building (161-75)</b>				
Utilities	11,058	13,000	13,309	4,000
Repairs & Maintenance	3,006	3,500	1,764	3,500
Contract Services	9,937	8,000	8,744	8,000
	<u>24,001</u>	<u>24,500</u>	<u>23,817</u>	<u>15,500</u>
	<u>4,144,371</u>	<u>4,761,414</u>	<u>4,472,292</u>	<u>4,836,000</u>
<b>Detention Facilities Fund (225)</b>				
<b>Caddo Correctional Center (161-67)</b>				
Salaries & Benefits	1,160,955	1,256,391	1,244,616	1,367,792
Materials & Supplies	222,542	232,600	219,145	232,600
Education, Training & Tra	50	3,000	2,411	3,000
Utilities	894,155	1,019,000	1,240,687	1,127,000
Repairs & Maintenance	254,297	243,000	236,334	243,000
Contract Services	263,413	264,913	248,289	290,276
Statutory Charges	5,409	10,000	4,344	6,000
Internal Charges	653,287	663,258	661,507	704,749
Capital Outlay	500	8,000	6,849	8,000
Other Expenses	212	-	-	-
	<u>3,454,820</u>	<u>3,700,162</u>	<u>3,864,182</u>	<u>3,982,417</u>
<b>Juvenile Justice Fund (260)</b>				
<b>Juvenile Justice Bldgs (161-62)</b>				
Salaries & Benefits	112,428	129,103	128,589	125,373
Materials & Supplies	1,511	2,600	1,851	2,600
Utilities	192,618	207,000	229,890	222,000
Repairs & Maintenance	97,010	97,000	74,099	87,000
Contract Services	77,721	64,850	62,552	65,350
Internal Charges	27,776	33,271	29,870	34,575
Capital Outlay	799	1,500	1,312	1,500
	<u>509,864</u>	<u>535,324</u>	<u>528,163</u>	<u>538,398</u>

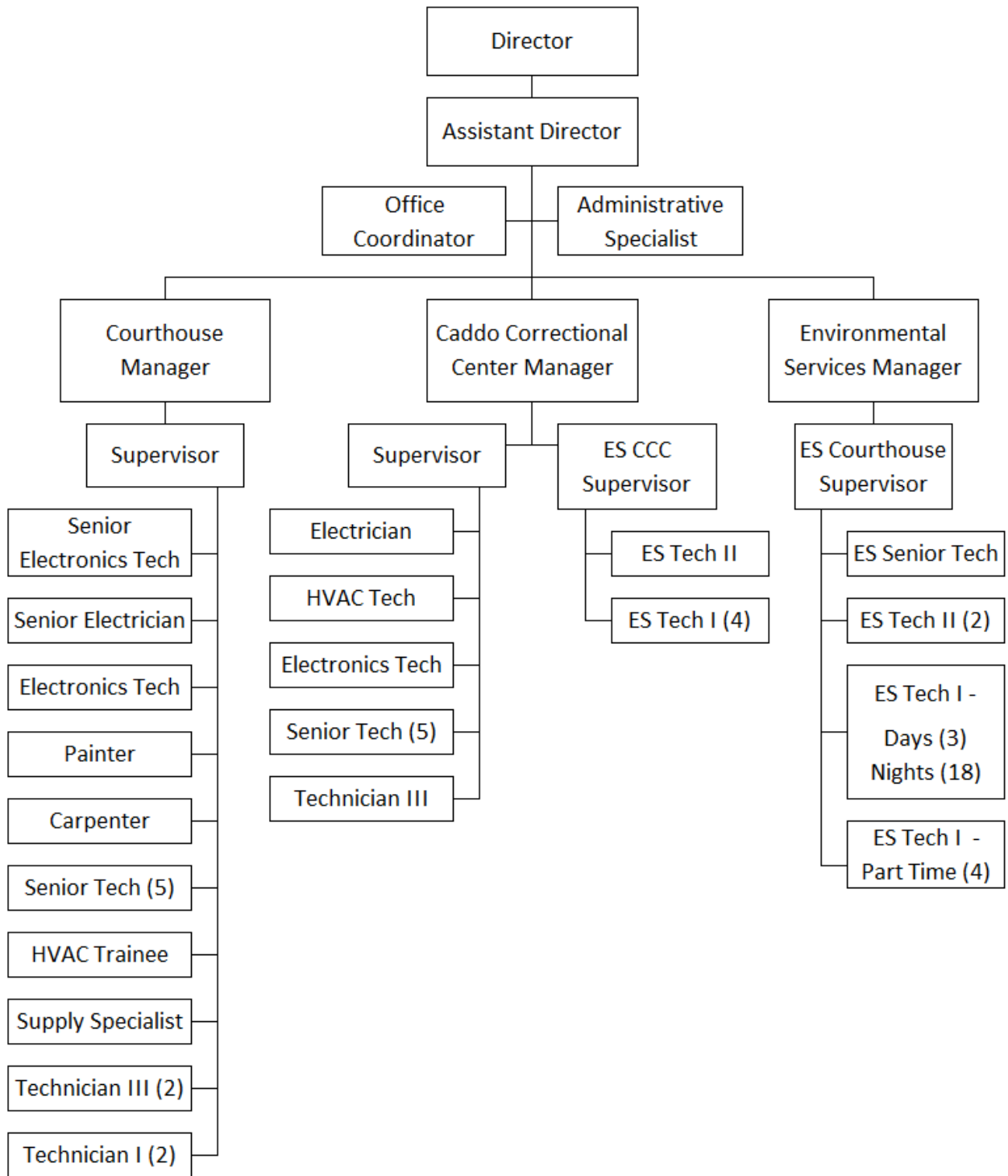
# DEPARTMENT OF FACILITIES AND MAINTENANCE

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	2020 Actual	2021 Amended	2021 Estimated	2022 Budget
<b>Health Tax Fund (270)</b>				
<b>Shreveport Regional Lab (161-11)</b>				
Salaries & Benefits	1,378	1,447	1,447	1,519
Utilities	12,272	13,000	30,983	30,200
Repairs & Maintenance	3,794	5,000	18,069	18,000
Contract Services	560	800	660	800
Internal Charges	12,816	12,446	12,446	13,279
	30,820	32,693	63,605	63,798
<b>Highland Health Unit Complex (161-14)</b>				
Salaries & Benefits	309,641	334,840	310,183	328,755
Materials & Supplies	5,349	10,000	9,714	10,000
Utilities	113,193	118,500	115,591	118,500
Repairs & Maintenance	39,050	52,000	63,265	42,000
Contract Services	11,018	18,785	16,409	35,860
Statutory Charges	2,086	5,000	3,359	5,000
Internal Charges	125,733	126,548	126,348	134,879
	606,071	665,673	644,869	674,994
<b>Vivian Health Unit (161-15)</b>				
Salaries & Benefits	37,848	40,572	40,525	41,083
Materials & Supplies	110	-	-	-
Utilities	13,356	17,600	13,628	17,800
Repairs & Maintenance	1,409	6,000	5,613	6,000
Contract Services	650	1,150	1,082	1,200
Internal Charges	2,734	2,615	2,615	2,785
	56,107	67,937	63,463	68,868
<b>David Raines (161-69)</b>				
Repairs & Maintenance	33,390	33,390	33,390	33,390
	726,388	799,693	805,327	841,050
<b>Total Expenditures</b>	<b>9,026,907</b>	<b>10,060,509</b>	<b>9,925,900</b>	<b>10,474,436</b>

# DEPARTMENT OF FACILITIES AND MAINTENANCE

## ORGANIZATIONAL CHART





# DEPARTMENT OF PARKS AND RECREATION

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The Department of Parks and Recreation is responsible for providing quality of life/leisure services to Caddo Parish citizens and visitors. The department maintains sixteen sites throughout the Parish that include boat launches, ball fields, RV campground, multi-use trails, playgrounds and a nature center featuring a staffed visitor center with exhibits and live animals. Program Pillars include recreation/health and wellness, athletics, nature, and education.



Patrick Wesley  
Director of Parks  
and Recreation

Parks and Recreation is committed to providing quality facilities, recreational programs, and other leisure time activities for the enjoyment, health, and benefit of the residents of Caddo Parish. In carrying out this responsibility, the Department provides clean, safe park facilities throughout the Parish and a variety of recreational programs to ensure a positive experience for all our visitors.

In an abundance of caution and in order to keep Caddo Parish patrons and staff safe during the COVID-19 pandemic, the Department continues to offer a diverse slate of virtual, online programs/activities, and social distancing programs for youth, adults, and families. 2022 programming trends will continue to focus on in-person and virtual programs (nature, recreation/health, wellness, athletics, and education), Esports, augmented reality, drive-in/pop-up concert events and more.

Caddo Parish public parks, green space, trails, and walking paths will continue to provide a nature connection with Caddo Parish citizens, as well as opportunities for physical activities, which reduces stress and improves overall quality of life.

## 2021 MAJOR ACCOMPLISHMENTS

### Park Improvements

- Earl G. Williamson Park (11425 LA 1-Oil City) - Completed mechanical, electrical, plumbing, restroom upgrades, ballfield lighting upgrades, and development of a nine (9) hole disc golf course
- Greenbrook Park (S. Emerald Loop) - Constructed a new asphalt walking trail and extended walking trails to the parking lot, added three playground covers and new basketball courts with goals
- Noah Tyson Park (9300 Mira Myrtis Rd., Rodessa) - Installed new wood-chip playground surfacing, painted interior of men and women's restrooms, and replaced partitions and dispensers in all restrooms
- Norris Ferry Boat Launch (11556 Norris Ferry Rd.) - Closed off entrance area to old boat launch due to continuous illegal dumping by the public

## DEPARTMENT OF PARKS AND RECREATION

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- PBS Pinchback Park (7903 Jefferson Paige Rd.) - Installed new walking track, added new ADA paving to playgrounds, walking trails and gazebos, added two new playground shades, four new picnic tables, six new benches, 50,000 lbs. of playground mulch, landscaping, new fencing, new basketball goals, painted existing basketball court lines, built one new kid's basketball court, painted all existing picnic shelters, installed an entrance monument
- Richard Fleming Park (7919 West Lakeshore Dr.) - Removed existing non-compliant playground equipment and installed new playground system, border and surfacing. Painted interior of men and women's restrooms, and replaced partitions and dispensers in men/women restrooms
- Robert Nance Park (14770 Odom Rd., Rodessa) - Installed new wood-chip playground surfacing, painted interior of men and women's restrooms, and replaced partitions and dispensers in all restrooms
- Town of Ida - Installed new crumb-rubber playground surfacing
- Town of Oil City - Removed existing non-compliant playground equipment and installed new playground system, border and playground surfacing
- Town of Greenwood - Completed electrical upgrades and dirt work/grading at new festival site
- Town of Rodessa - Installed new wood-chip playground surfacing
- Town of Vivian (Main Park) - Installed one new basketball court and goals
- Town of Vivian (Park area near ballfields) - Removed two existing tennis courts, completed new grading, installed asphalt parking lot/parking spaces, added exterior pole lighting, new lights mounted to existing poles
- Walter B. Jacobs Memorial Nature Park (8012 Par Rd.) - Painted interior of men and women's restrooms, and replaced partitions and dispensers in all restrooms
- Walter B. Jacobs Memorial Nature Park (New Construction Project) - Facilitated preliminary surveying, topographic services and programming meetings

### Additional Park System Improvements

- Restroom Upgrades - Installed touchless toilets/urinals/sinks, soap/paper towel dispensers and improved lighting and ventilation

# DEPARTMENT OF PARKS AND RECREATION

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- New Park Signage - Installed new park entrance signs and park/playground rule signs
- Trash Receptacles - Installed new trash receptacles at all parks
- Traffic Data Recorders Systems - Installed at Earl G. Williamson Park, Eddie Jones Park, Richard Fleming Park, Walter B. Jacobs Memorial Nature Park and PBS Pinchback Park. Traffic Data Recorders Systems will allow the Parks Department to have quantitative data on how many vehicles visit our primary parks on a daily basis

## Parks Administration

- Received \$50,000 in “No Kid Hungry” grant funding to feed summer youth program participants healthy snacks and lunch during the summer months of June – August. Over six thousand (6,000) meals were served to Caddo Parish youth
- Developed and launched an official website and related social media platforms to compliment rebranding efforts to better promote department program services and park system amenities available to the general public
- Completed Phase I of Parks and Recreation office renovations
- Partnered with Shreveport Regional Arts Council to launch Spring, Summer and Fall Programming in Caddo Common Park; offering exercise, wellness education and fitness opportunities with dynamic, diverse Arts Programming. All programs and activities were free of charge and designed for multi-generational audiences
- Received official proclamation from Caddo Parish Commission, recognizing month of July as Parks and Recreation Month in the Parish of Caddo

## Nature

- Offered a diverse slate of in-person and virtual nature education programs
- Facilitated four-week sessions of “Wild Child Summer Camp” at Walter B. Jacobs Memorial Nature Park. Program activities were designed for kids, ages 8-12 who love nature and to increase their outdoor skills and nature knowledge
- Hosted “Family Adventure Day” at Walter B. Jacobs Memorial Park where families spent a full day enjoying fishing, canoeing and archery
- Hosted “Art in the Park” at Walter B. Jacobs Memorial Nature Park. This annual nature and wildlife art show, featuring local artists and vendors from Shreveport-Bossier



## DEPARTMENT OF PARKS AND RECREATION

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- Partnered with Shreveport Green to host several park cleanups throughout the Caddo Parish parks system as part of the Caddo Parks Clean Parks Campaign
- Hosted renowned virtual children's book author, Alex McConduit in celebration of his newly published book (*Bloom: The Story of the World's First Flower*)

### Recreation

- Facilitated both in-person and virtual recreation and wellness programs and activities for youth, adults and families
- Partnered with Caddo Parish District Attorney's Office, Caddo Parish Sheriff's Office and Caddo Parish Juvenile Services to host a diverse slate of Summer Youth Crime Prevention Program presentations. All presentations were designed for youth, teens and parent audiences. Over 1,000 Caddo Parish youth and parents participated
- Facilitated over 15 Safe Summer events throughout Caddo Parish
- Established official partnerships and/or Memorandum of Understanding (MOU) agreements with the following agencies:
  - Mount Canaan Baptist Church
  - Praise Temple Full Gospel Baptist Cathedral
  - Town of Oil City
  - Village of Hosston
  - Village of Ida
  - Village of Rodessa
  - Healthy Blue
  - Holy Angels

### Education

- Partnered with Caddo Parish Schools and Create and Learn (an online business that brings top quality computer science education to students). Online programs included innovative curriculums and class offerings in coding, Artificial Intelligence (AI), data science, robotics and more. All classes were taught online by live Create and Learn instructors

#### Participating Schools (Grades 2-5):

- Broadmoor STEM Academy
- Donnie Bickham Middle School
- North Caddo Elementary/Middle School
- Blanchard Elementary
- Herndon Magnet School
- University Elementary School

## DEPARTMENT OF PARKS AND RECREATION

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- Served as an official partner of the Salvation Army Boys and Girls Club of Shreveport After-School Program. The after-school program is designed to provide supervised homework assistance, arts and crafts, career readiness programs, recreational activities, social/life skill workshops, and snacks for youth K-12<sup>th</sup> grade
- Hosted “Money Talks Financial Literacy Virtual Workshop” for ages 7-13, featuring international best-selling children’s book author-Crystal Mclean

### Athletics

- Hosted a diverse slate of sport camps and clinics, including football, basketball, tee-ball, soccer, weightlifting, jiu-jitsu, boxing, and wrestling
- Partnered with Caddo Parish Schools and Contender Esports Gaming Center to host Caddo Parish High School Esports League. Participating high schools for 2021 included: Caddo Magnet and Northwood
- Hosted Robert Williams (NBA-Boston Celtics) Youth Basketball Camp in conjunction with Centenary College. Over 400 youth, K-8<sup>th</sup> grade participated
- Hosted first Tiny Tigers Jiu-Jitsu and Jr. Jiu-Jitsu/Boxing/Wrestling Clinic at C.E. Byrd High School
- Partnered with CABOSA Soccer to provide summer Tiny Tots Soccer Clinics for the Town of Mooringsport and at Caddo Common Park
- Hosted Major League Baseball-Pitch Hit & Run/Jr. Home Run Derby at Captain Shreve High School
- Partnered with Mt. Hermon Sports Association (Galilee Baptist Church) to co-host Tee-Ball Summer League
- Partnered with Whataburger and Shreveport Coca-Cola to host the following 2021 Caddo
- Middle School Sports Championships:
  - Girls and Boys Basketball
  - Girls and Boys Track and Field
  - Boys Football
  - Girls Softball

# DEPARTMENT OF PARKS AND RECREATION

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## 2022 GOALS

- Complete Parks and Recreation Master and Strategic Plan
- Complete ADA Transition Plan
- Complete Community Relations and Marketing Plan
- Host a Commission for Accreditation of Parks and Recreation Agencies (CAPRA) Training Workshop for Parks and Recreation employees, Administration, Commissioners and village/township Mayors throughout the Parish
- Apply for National Parks Accreditation via CAPRA
- Solicit consultant services to analyze and identify naming rights valuation for the new Walter B. Jacobs Memorial Nature Park Center
- Continue to promote, coordinate, facilitate, or provide recreation, athletics, wellness, and nature programs that serve Caddo Parish needs, support community livability, and encourage greater participation in recreation areas not served by other related providers
- Establish external partnerships with health agencies in the area to help alleviate the growing health disparities of obesity in Caddo Parish
- Complete Parish-wide Capital Project upgrades and improvements:
  - Boom or Bust Byway Scenic Viewing
  - Earl G. Williamson Park
  - Greenbrook Park
  - Hanna's Park
  - Parks and Recreation office renovations (Phase 2)
  - PBS Pinchbeck Park
  - Richard Fleming Park
  - Robert G. Lawton (playground)
  - Robert Nance Park
  - Town of Gilliam Park
  - Town of Greenwood
  - Town of Oil City
  - Town of Vivian
  - Village of Ida
  - Walter B. Jacob Nature Park
- Increase external grant funding (local, state and federal) and sponsorship opportunities
- Provide opportunities for inclusion, ensuring all Caddo Parish citizens have access to the benefits of local parks and recreational activities

# DEPARTMENT OF PARKS AND RECREATION

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- Improve overall safety, service, and opportunities for all park patrons and visitors
- Increase opportunities for professional development for all full-time department staff through continuing education, certifications and participation in local/regional conferences.



## FIVE YEAR CHALLENGES

- ✓ **Declining Infrastructure/Park Amenities:** Significant capital improvements will be needed annually for the Caddo Parish park system (campgrounds/RV sites, walking and bike trails, bridges, playground systems/ surfacing, shade structures, picnic shelters/pavilions, fishing piers, boat launches, sport fields, lighting, etc.).
- ✓ **Staffing:** With the addition of a new Nature Center and the possibility of new park amenities added throughout the park system over the next several years, the need of additional staffing (naturalist's and park maintenance staff) will surely be a concern.
- ✓ **Inclusion:** Ensuring “everyone” has access to the benefits of Caddo Parish park system (facilities, programs and spaces); including individuals with physical and cognitive disabilities.
- ✓ **No WiFi or Broadband Availability in Caddo Parish Parks:** Due to no broadband infrastructure and/or WiFi service in Caddo Parish parks, park visitors cannot connect to the internet from laptop, smartphone, and other mobile devices.
- ✓ **Staying Relevant (Parks, Facilities, and Programming):** With technology driving our society and changing how we live and play, how will Caddo Parish Parks and Recreation connect with the general public and create the next generation of park visitors, supporters and advocates?

# DEPARTMENT OF PARKS AND RECREATION

## PERFORMANCE MEASURES

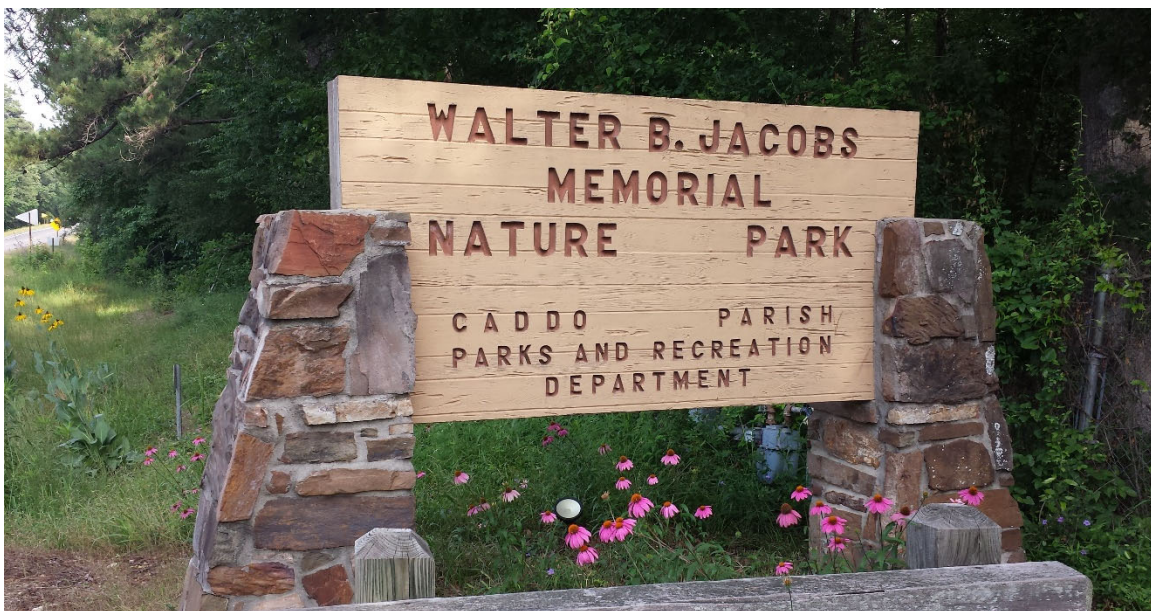
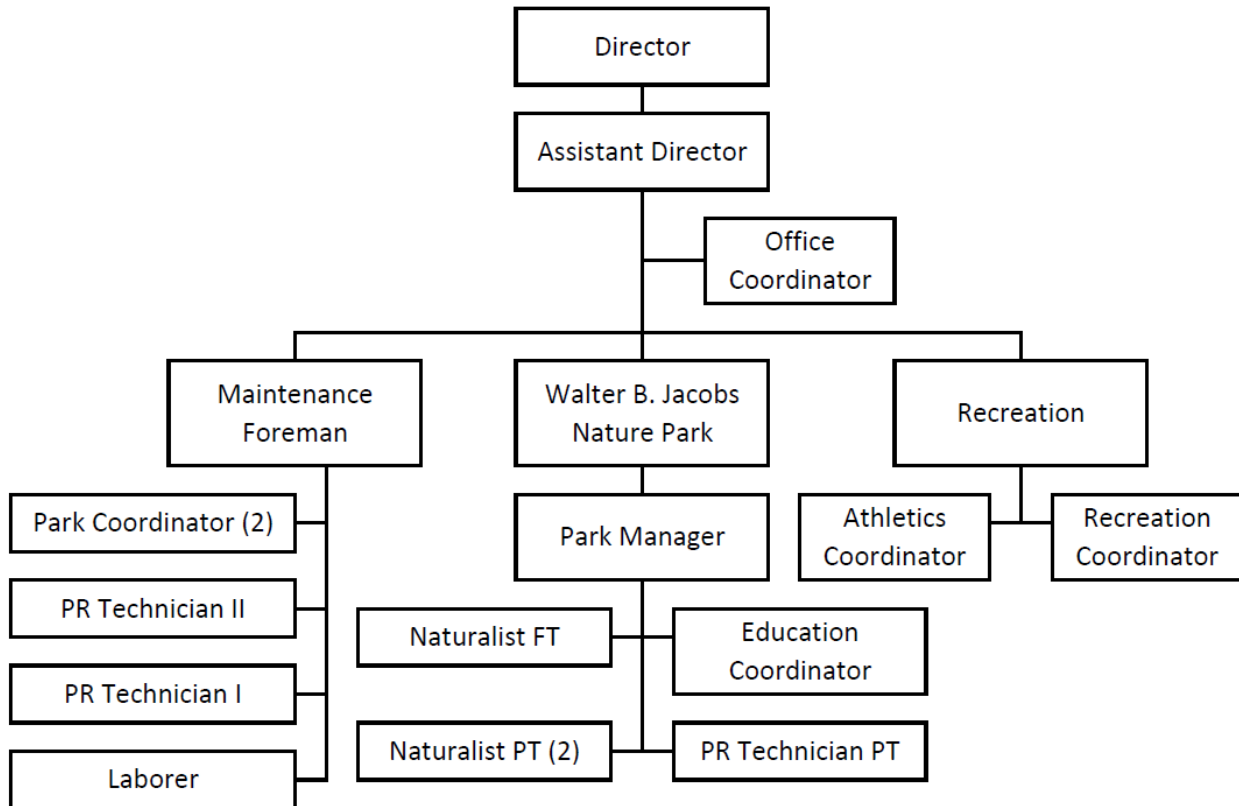
	2020 Actual	2021 Goal	2021 Estimated	2022
Number of rental pavilions available	1	1	1	1
Number of pavilion rentals	-	6	1	6
Number of properties maintained	14	14	14	14
Number of monuments	2	2	2	2
<b>Nature Park Events/Programs:</b>				
Number of Schools Served	15	60	20	60
Number of Classes	48	240	60	200
Groups other than Schools	16	100	80	90
Workshops	15	140	20	125
Visitors/Outreach Contact	8,911	25,641	8,000	20,000
Naturalist Calls for Assistance	350	300	375	375
Special Events hosted by Parks	8	35	22	35
Recreation Programs Offered	18	30	43	40
Recreation Programs Attendance			12,673	15,000
Athletic Programs Offered	10	26	30	35
Athletic Programs Attendance			7,835	8,025
Number of campers (nights rented)	2,528	2,628	1,620	3,285
Campground Revenue	25,655	18,000	14,642	29,000
Special Permits Request	19	65	69	75
Virtual Programming Contacts	71,937	2,000	50,000	25,000
Community Gardens	1	1	1	2

## EXPENDITURE SUMMARY

	2020 Actual	2021 Amended	2021 Estimated	2022 Budget
<b>Parks &amp; Recreation Fund (230)</b>				
<b>Parks &amp; Recreation (511)</b>				
Salaries & Benefits	\$ 1,090,088	\$ 1,172,911	\$ 1,133,464	\$ 1,235,914
Materials & Supplies	50,596	64,520	52,983	65,500
Education, Training & Travel	12,261	16,050	7,247	16,050
Utilities	59,680	63,500	64,495	66,000
Repairs & Maintenance	89,106	75,000	88,554	75,000
Contract Services	14,886	22,240	29,672	44,354
Statutory Charges	896	2,000	1,834	2,000
Internal Charges	124,564	126,101	126,101	132,620
Capital Outlay	3,225	11,900	14,681	11,900
Other Expenses	18,342	57,200	38,259	107,200
Grant Programs	7,578	-	49,925	-
<b>Total Expenditures</b>	<b>1,471,222</b>	<b>1,611,422</b>	<b>1,607,215</b>	<b>1,756,538</b>

# DEPARTMENT OF PARKS AND RECREATION

## ORGANIZATIONAL CHART





# DEPARTMENT OF JUVENILE SERVICES

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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.



Clay Walker  
Director of  
Juvenile Services

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

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

## COVID-19

As we did in 2020, Caddo Parish Juvenile Services has continued to operate with certain restrictions due to COVID-19. Detention operates 24/7, but most of the COVID restrictions remain in place to ensure the safety of residents and staff. Court procedures have been re-established, with limited restrictions. Like many other agencies and departments in Louisiana, Juvenile Court has been affected by the spread of the virus. Nevertheless, as children and families continued to come into court, the staff continued to work as safely as possible while still carrying out the mission of the department.

## Gangs and Gun Violence

Due to several underlying problems, Caddo Parish, like much of the country, has seen an increase in gang activity and gun violence in 2021. Juvenile Services has worked closely with local law enforcement, including the Shreveport Police Department and the Caddo Parish Sheriff's Office, to curtail gun violence. The Department is part of a law enforcement collaborative which meets regularly to communicate about particular gangs, children and neighborhoods within the Parish. We will continue to focus on finding the perpetrators of violence and holding them accountable, while also providing as many alternatives to violence and as many positive recreational opportunities for children as possible. Crime prevention and law enforcement remain equal goals for the Department.

## Juvenile Detention Center

The Caddo Juvenile Detention Center is a 24-hour a day operation with 24 beds that houses youth between the ages of 10-17 who are accused of committing delinquent acts and are awaiting



## DEPARTMENT OF JUVENILE SERVICES

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hearings to determine their disposition, or those who have been convicted of delinquent acts and are awaiting transfer to another placement or facility. Approximately 600 children are held each year in Caddo's Juvenile Detention Center. The Juvenile Detention staff provides security, food, education and programming services for children in the detention center. The Detention Center has a Manager, an Assistant Manager, five shift supervisors, a licensed professional counselor, a full-time nurse, an administrative staff member, 21 security officers, and seven food service employees.

### **Probation Division**

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

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



# DEPARTMENT OF JUVENILE SERVICES

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## 2021 MAJOR ACCOMPLISHMENTS

- The population in the detention center has remained below the capacity of 24 without compromising public safety
- The Parish of Caddo, City of Shreveport, Caddo School System and Caddo District Attorney's Office have expanded their partnership to address truancy and misdemeanor crimes committed by juveniles, overcoming statewide funding cuts
- Partnered with regional school systems, churches and civic groups for human trafficking awareness, prevention and intervention, to train several thousand local professionals and citizens
- Adjusted policies and procedures of the detention center, probation and the Court to comply with COVID-19 safety precautions

## 2022 GOALS

- Work with the Caddo School System to expand wrap-around services for children and families at no cost to taxpayers
- Expand the use of Trust-Based Relational Intervention throughout the services of the department
- Collaborate with local law enforcement to curtail gang and gun violence

# DEPARTMENT OF JUVENILE SERVICES

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## PERFORMANCE MEASURES

	2020 Actual	2021 Estimated	2022
<b>Inputs:</b>			
Detention Center Inakes	393	394	375
Average Probation Caseload	337	358	325
Multiple Detention Intake	71	66	65
Intake Non-duplicated children	272	304	275
<b>Outputs:</b>			
Average Daily Census	19	19	19
<b>Effectiveness Measures:</b>			
School-Based Arrest	50	32	45
Gun Charges	74	77	75
State Charges	75	69	70
Transfer Cases	7	13	10
Truancy Petitions	34	179	100
<b>Efficiency Measures:</b>			
Number of youth administered Risk Assessment Instrument screening at time of detention admission	392	394	400
Number of youth receiving psychological evaluations	28	34	25
Number of drug screen administered to youth	1500	1200	1400
Number of youth and their parents in FINS program	534	594	570

# DEPARTMENT OF JUVENILE SERVICES

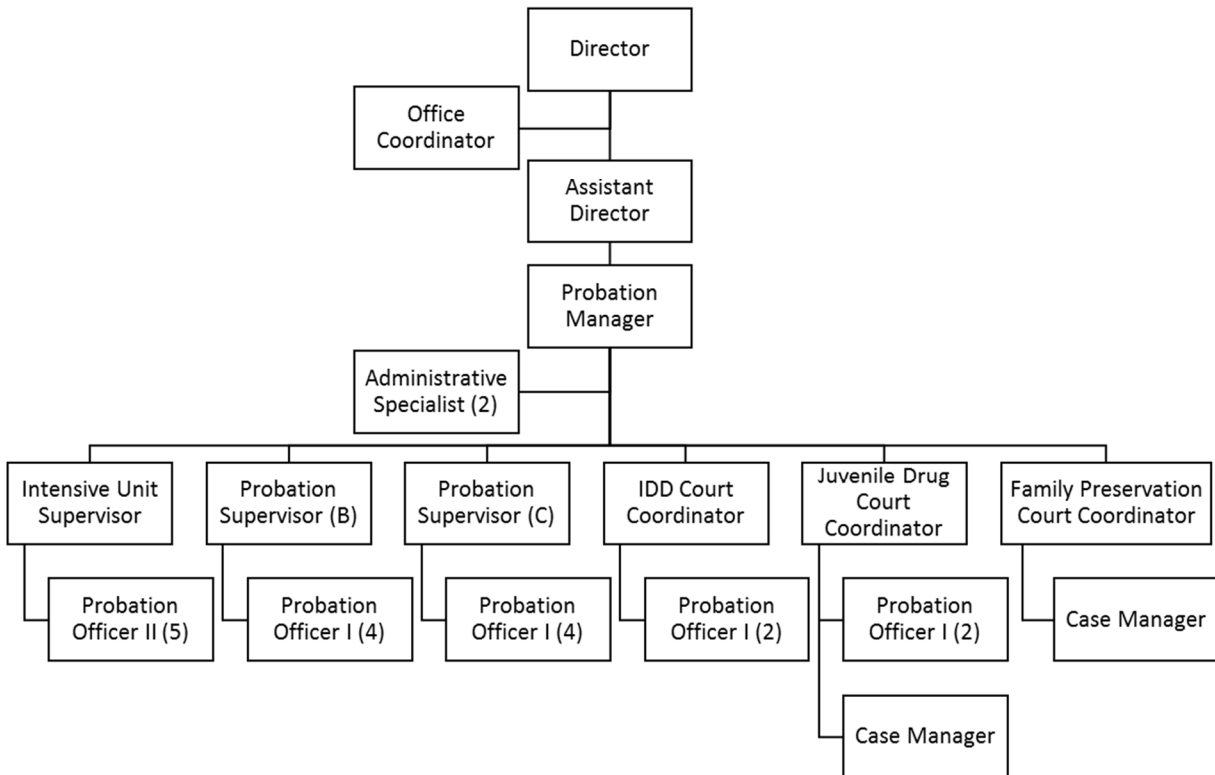
## EXPENDITURE SUMMARY

	2020 Actual	2021 Amended	2021 Estimated	2022 Budget
<b>Juvenile Justice Fund (260)</b>				
<b>Probation Operations (122-22)</b>				
Salaries & Benefits	\$ 2,313,429	\$ 2,422,230	\$ 2,357,321	\$ 2,617,231
Materials & Supplies	46,757	65,600	58,692	62,700
Education, Training & Travel	16,140	30,000	19,244	25,000
Utilities	38,138	42,000	38,721	42,000
Repairs & Maintenance	22,429	25,000	22,958	25,000
Contract Services	287,548	333,040	339,985	383,318
Statutory Charges	2,125	5,000	3,166	4,000
Internal Charges	224,192	229,713	229,713	244,478
Capital Outlay	27,918	3,500	3,177	3,500
Allocations To Other Entities	38,844	40,000	205,115	160,000
Other Expenses	200,241	161,600	5,365	11,600
Grant Programs	288,417	377,564	283,855	285,564
	<u>3,506,177</u>	<u>3,735,247</u>	<u>3,567,312</u>	<u>3,864,391</u>
<b>Juvenile Detention (122-32)</b>				
Salaries & Benefits	2,285,449	2,429,988	2,182,128	2,337,463
Materials & Supplies	26,298	28,000	25,488	28,000
Education, Training & Travel	12,550	32,000	11,359	25,000
Repairs & Maintenance	728	2,500	1,573	2,500
Prison Operations	227,550	236,000	225,528	241,000
Contract Services	49,138	90,005	94,358	92,131
Internal Charges	175,211	178,844	178,844	192,938
Capital Outlay	4,799	9,500	2,661	5,500
Allocations To Other Entities	62,116	120,000	61,138	90,000
Other Expenses	1,760	11,200	2,589	6,200
Grant Programs	58,672	123,651	56,981	60,000
	<u>2,904,271</u>	<u>3,261,688</u>	<u>2,842,647</u>	<u>3,080,732</u>
<b>Total Expenditures</b>	<u><u>6,410,448</u></u>	<u><u>6,996,935</u></u>	<u><u>6,409,959</u></u>	<u><u>6,945,123</u></u>

# DEPARTMENT OF JUVENILE SERVICES

## ORGANIZATION CHART

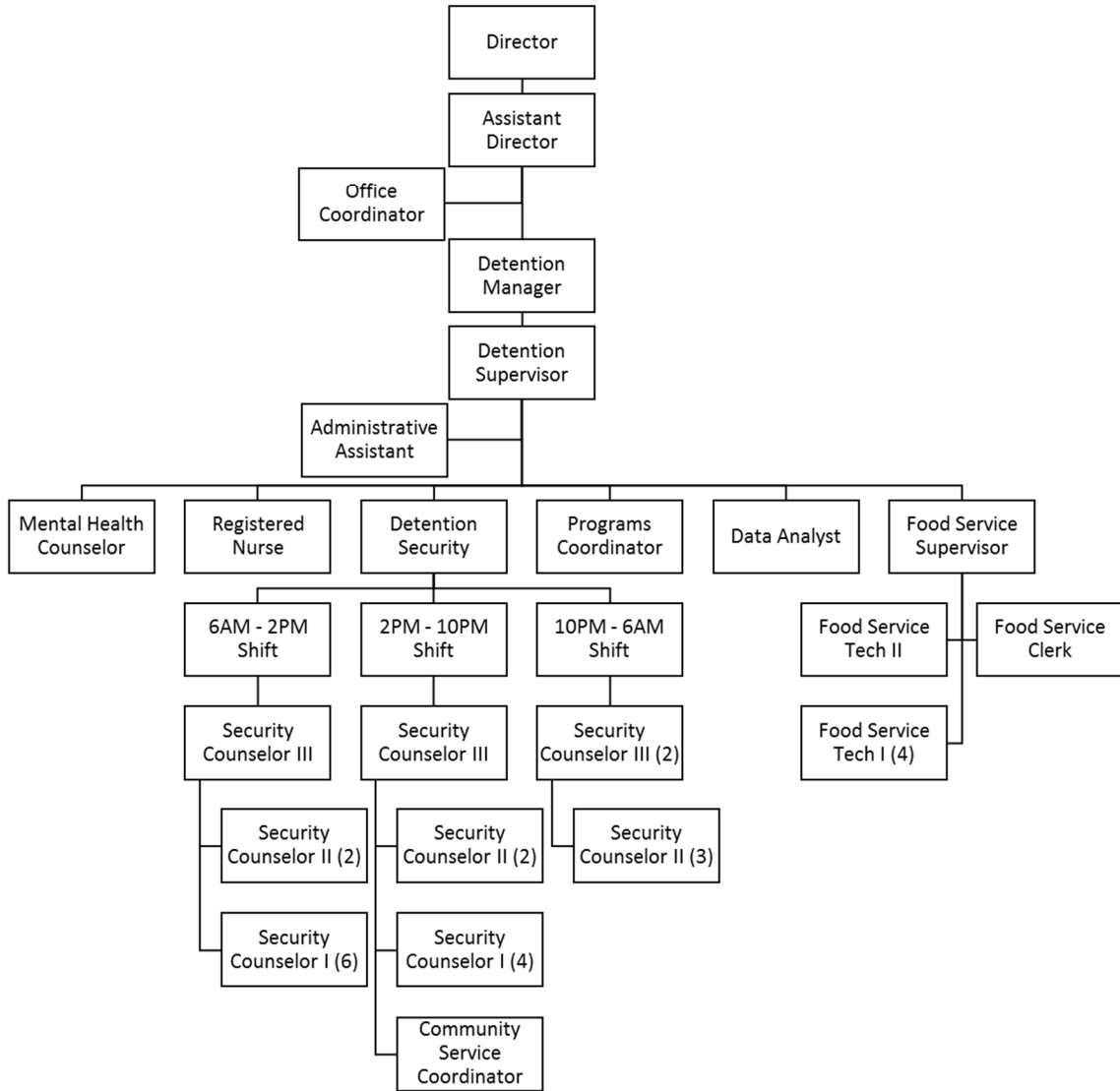
### Probation Operations



# DEPARTMENT OF JUVENILE SERVICES

## ORGANIZATION CHART

### Juvenile Detention





# DEPARTMENT OF ANIMAL SERVICES AND MOSQUITO CONTROL

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



Travis Clark  
Director of Animal  
Services and  
Mosquito Control

We also operate and maintain a clean, humane, and community-oriented animal shelter unlike private shelters that have limitations on the number of pets they accept, we accept all animals. At ASMC, no animals are turned away and each year the shelter impounds an average of 5,000 dogs and cats. Our goal is to reunite lost pets with their owners and find life-long homes for as many animals as possible while providing proper care for them while they're at the shelter. We also provide high quality mosquito control services to the citizens of the Parish of Caddo by effectively applying professional mosquito control techniques.

During 2021, The Caddo Parish Animal Shelter (CPAS) provided humane care, food, and temporary shelter for around 5,000 homeless animals. The intake numbers are lower than previous years due to "return to owner" initiatives. Scheduled owner surrenders also play a significant role in this lower intake number for 2021. The staff provided medical treatment for the animals as prescribed by our contract veterinarians and humanely euthanize animals not adopted, rescued, or claimed by their owners. The Animal Shelter is open to the public Monday through Saturday, during which time, the CPAS staff will interact with approximately 40 – 70 citizens in person, handle 100 – 150 phone inquiries, and initiate approximately 10 – 25 adoptions or redemptions. Hours of operation are from 10:00am-5:00pm Mondays through Friday. We are also open Saturdays from 11:00am -2:00pm to adopt animals out to the public.

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

## 2021 MAJOR ACCOMPLISHMENTS

- Investigated and responded to over 13,000 citizen complaints to include stray animals at large, cruelty investigations, injured animals and wildlife complaints
- Caddo Parish Animal Services partnered with Best Friends New South Central Incentive Program to help move 378 animals in the span of 2 weeks with CPAS moving 87 of those animals



# DEPARTMENT OF ANIMAL SERVICES AND MOSQUITO CONTROL

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- Continually building foster relationships to keep animals moving away the shelter environment
- Received a \$10,000 grant from PET-Co Love to help efforts in supporting and uniting pets and owners during the COVID-19 pandemic
- Completed over 794 spay and neuter surgeries, with a projected 1,300 surgeries being performed by the end of the year
- Maintained a continuous working relationship with Best Friends Animal Society and Maddie's Fund
- Initiated renovations to include a new HVAC system and kennel additions
- Entered into a partnership with Finder Rover Program for lost pets
- Scheduled to host a rabies/microchip clinic. The event has been postponed due to COVID numbers rising in local area
- Assisted Shreveport Police Department, Property Standards, and Code Enforcement in Operation T-Bone sweeps
- Educated citizens and promoted animals on several Facebook pages and Instagram
- Continued weekly pet adoption segment on KTBS 3, Fox 33 and KTAL NBC 6
- Maintained a vast network of rescue groups to help decrease the amount of euthanized animals
- Improved Public Safety by providing enforcement of the Animal Code of Ordinances
- Promoting the full utilization of PetPoint database including the Petango adoption contract
- Provided mosquito control spraying operations to combat the West Nile Virus and aggressively responded to all complaints. Educated citizen on the Zika Virus
- Continued to monitor causes of diseases and viruses related to mosquitoes and rodents
- Continuously realigned field staff to provide an improved call response time to assist in providing improved resolutions of animal complaint investigations

# DEPARTMENT OF ANIMAL SERVICES AND MOSQUITO CONTROL

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- Achieved a high level of professionalism, competency, humane care, and conservatism thus, creating a positive impact on the overall operations

## 2022 GOALS

- Work on methods to facilitate a reduction in euthanasia numbers for the year 2022 including a Return-In-Field program, Found Stray Foster program, and further expanding the Trap-Neuter-Release program to include Return-To-Home initiatives
- Strengthen relationships with non-profit organizations currently working with ASMC and expand rescue network
- Expand partnership with Robinson's Rescue promoting their spay/neuter vouchers
- Continue advertising programs to inform citizens of adoptions, spay/neuter initiatives, and laws concerning companion animals and mosquito concerns
- Working on an automated system for the entire Parish of Caddo to notify citizens of mosquito spraying
- Increase community awareness on animal safety and responsible pet ownership through school outreach in the Caddo Parish School District and neighborhood outreach programs
- Continue to incorporate technology into our daily operations
- Continue to follow the master plan to update and remodel the shelter facility
- New renovation for medical wing, replace epoxy flooring phase III, and mosquito plumbing improvements
- Provide services which aid in containing stray animals to prevent human injuries and the spread of various diseases
- Continue to update existing policies and procedures to comply with national standards
- Recruit, develop, retain, and promote a highly effective and diverse staff

# DEPARTMENT OF ANIMAL SERVICES AND MOSQUITO CONTROL

## PERFORMANCE MEASURES

	2020 Actual	2021 Goal	2021 Estimated	2022
<b>Outputs:</b>				
Number of rabies vaccinations handled	2,952	3,100	2,982	3,100
Number of animals processed	3,658	3,600	4,082	3,600
Number of animal service calls handled	8,188	8,000	9,516	8,000
Number of spay/neuter surgeries	1,301	1,600	1,262	1,500
Number of mosquito traps	395	350	374	400
Miles of mosquito spraying	259	300	298	300

## FIVE YEAR CHALLENGES

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



# DEPARTMENT OF ANIMAL SERVICES AND MOSQUITO CONTROL

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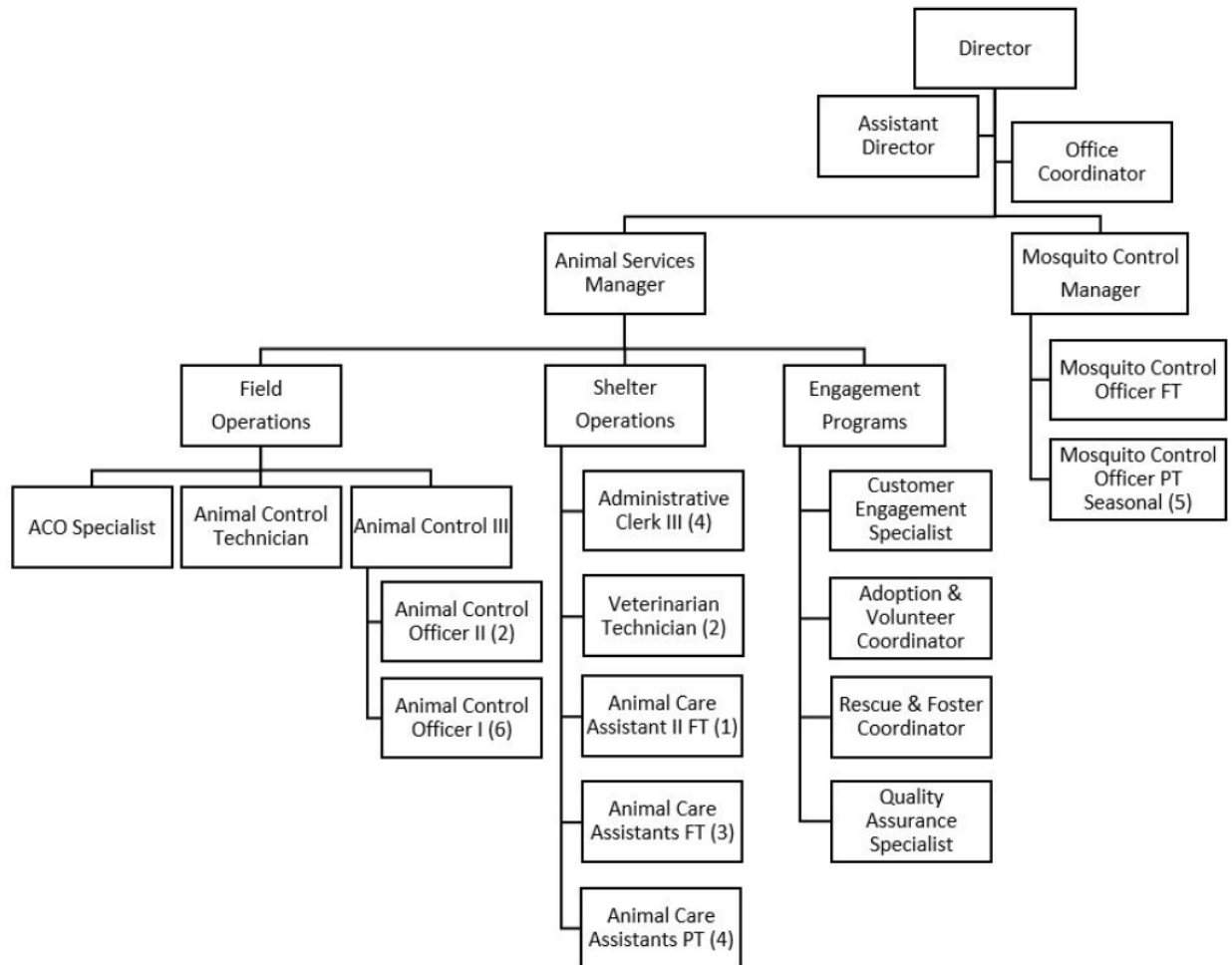
## EXPENDITURE SUMMARY

	<u>2020 Amount</u>	<u>2021 Budget</u>	<u>2021 Estimated</u>	<u>2022 Budget</u>
<b>Health Tax Fund (270)</b>				
<b>Animal Services (300-12)</b>				
Salaries & Benefits	\$ 1,522,590	\$ 1,767,238	\$ 1,666,348	\$ 1,767,984
Materials & Supplies	202,042	331,250	231,959	331,250
Education, Training & Travel	8,359	22,000	14,893	18,000
Utilities	58,339	77,000	65,056	77,000
Repairs & Maintenance	65,072	95,000	83,020	95,000
Contract Services	123,258	170,990	184,488	196,028
Internal Charges	152,335	155,404	154,154	167,199
Capital Outlay	3,642	10,000	6,700	10,000
Other Expenses	54,880	1,000	550	1,000
Grant Programs	-	-	10,000	-
	<u>2,190,515</u>	<u>2,629,882</u>	<u>2,417,168</u>	<u>2,663,460</u>
 <b>Mosquito Control (300-13)</b>				
Salaries & Benefits	\$ 152,460	\$ 228,958	\$ 171,970	\$ 214,009
Materials & Supplies	141,746	162,600	158,261	167,600
Education, Training & Travel	190	1,500	848	1,500
Repairs & Maintenance	12,788	21,000	16,419	21,000
Contract Services	1,388	1,690	1,688	1,728
Internal Charges	57,200	58,071	58,071	62,848
Capital Outlay	376	2,000	1,336	2,000
	<u>366,147</u>	<u>475,819</u>	<u>408,593</u>	<u>470,685</u>
<b>Total Expenditures</b>	<u><u>2,556,662</u></u>	<u><u>3,105,701</u></u>	<u><u>2,825,761</u></u>	<u><u>3,134,145</u></u>

# DEPARTMENT OF ANIMAL SERVICES AND MOSQUITO CONTROL

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## ORGANIZATIONAL CHART:



# FIRST JUDICIAL DISTRICT COURT

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

## 2021 MAJOR ACCOMPLISHMENTS

- In 2021 under the guidance of Chief Judge Ramona Emanuel, the First Judicial District Court led the state in the number of criminal jury trials. Even with the COVID restrictions the Criminal Court judges presided over 29 jury trials. To conserve cost and increase efficiency, the court schedules multiple jury panels in all jury trial weeks. The total number of juries scheduled for 2021 was 96 with approximately 17,000 potential jurors summoned.
- The Court continues to operate a Drug Court to assist those persons who are being prosecuted for drug related offenses in an effort to reduce crimes related to drug addiction in our community. The Court also operates a special veterans court to assist military veterans who are being prosecuted for criminal offenses.
- The honorable Judge Roy Brun announced his retirement from the position of Judicial Administrator and attorney David R. McClatchey was selected to be the new Judicial Administrator for the First Judicial District Court.
- The Court continues to serve the citizens of Caddo Parish while complying with the COVID protocols to ensure the safe and efficient administration of justice.

## 2022 GOALS

- The major goal for 2022 is to continue providing the citizens of Caddo Parish with efficient and effective judicial services while complying with the government mandated COVID protocols. This includes the increasing use of court room technology to conduct certain appearances by video thereby reducing the risk of possible exposure to COVID.
- In the face of uncertainty about what lies ahead during this pandemic, the judges of the will continue to diligently work to serve all the citizens of Caddo Parish.

# FIRST JUDICIAL DISTRICT COURT

## EXPENDITURE SUMMARY

	<u>2020 Actual</u>	<u>2021 Amended</u>	<u>2021 Estimated</u>	<u>2022 Budget</u>
Salaries & Benefits	\$ 1,627,361	\$ 1,527,088	\$ 1,653,724	\$ 1,566,141
Materials & Supplies	77,726	79,000	72,525	79,000
Utilities	5,415	16,000	5,075	16,000
Internal Charges	35,359	35,134	35,134	35,837
Capital Outlay	15,257	31,000	29,111	31,000
Other Expenses	14,216	215,000	168,339	215,000
Grant Programs	281,790	320,000	285,683	320,000
Reimbursements	(275,000)	(275,000)	(275,000)	(275,000)
<b>Total Expenditures</b>	<u>1,782,124</u>	<u>1,948,222</u>	<u>1,974,591</u>	<u>1,987,978</u>



# CADDO PARISH DISTRICT ATTORNEY

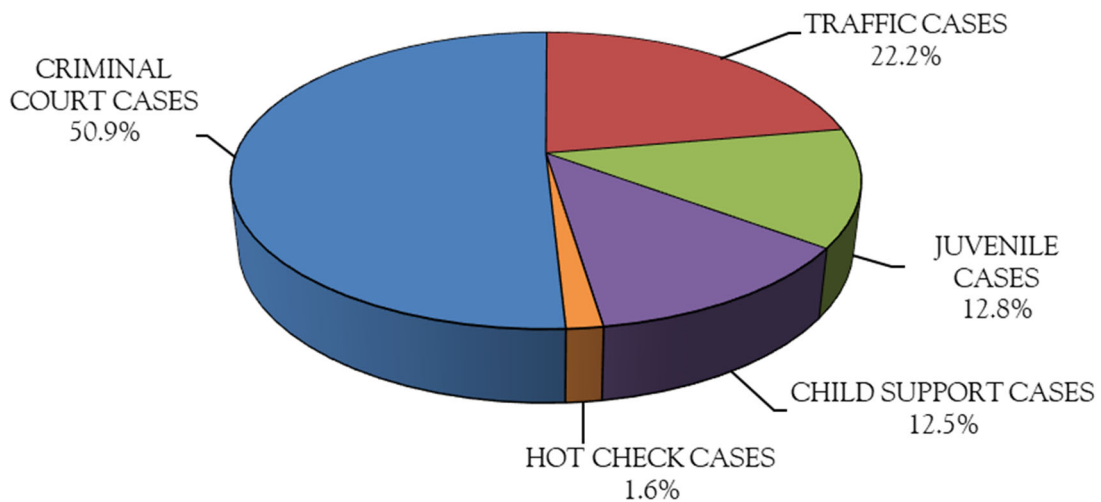
The Louisiana Constitution of 1974, Article V., Section 14 created the Judicial Districts of the State, among them is the First Judicial District. Article V., Section 26 created an office of the District Attorney for each of the Judicial Districts, and sets forth the duties of the office. LSA-R.S. 16:1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



District Attorney

As provided by Article V, Section 26 of the Louisiana Constitution of 1974 the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. The District Attorney's Office prosecutes all felony and misdemeanor offenses that come to the District Court and Juvenile Courts of the district. The office also prosecutes cases against absent parents who are not providing financial support to their children. The DA's 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 CASELOAD - 2020





# CADDO PARISH DISTRICT ATTORNEY

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## Workload

(Caseloads are 2020)

- Opened 6,486 new criminal cases with 7,170 defendants
- Opened 2,834 new traffic cases
- Opened 1,635 juvenile court cases
- Filed 1,590 child support cases & established child support of \$1,112,286 on behalf of dependent children
- Opened 203 new hot check cases & collected \$171,732 for merchants
- Opened 1038 cases in Pretrial Diversion and collected \$38,001 for victims

## Financial

- Revenues of \$10,154,890
- Expenditures of \$10,184,004

## Summary

An ongoing trend for this office is the growing percentage of complex cases which 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 other agencies to find ways to streamline our work and find efficiencies wherever possible.

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

# CADDO PARISH DISTRICT ATTORNEY

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## EXPENDITURE SUMMARY

	<u>2020 Actual</u>	<u>2021 Amended</u>	<u>2021 Estimated</u>	<u>2022 Budget</u>
Salaries & Benefits	\$ 27,654	\$ 29,037	\$ 29,037	\$ 30,489
Statutory Charges	5,700,156	5,760,000	5,760,000	6,200,000
Grant Programs	181,034	175,000	184,648	185,000
<b>Total Expenditures</b>	<b><u>5,908,844</u></b>	<b><u>5,964,037</u></b>	<b><u>5,973,685</u></b>	<b><u>6,415,489</u></b>





# CADDO PARISH CORONER'S OFFICE

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



Dr. Todd Thoma  
Coroner

## Staff

The Office of the Coroner staff consists of the Coroner, Chief Investigator, one Deputy Death Investigator, four full-time Death Investigators; an Administrator and two administrative assistants. The investigative staff are certified through the American Board of Medicolegal Death Investigation. Contractual agreements for on-call services in respective areas are maintained with four Deputy Coroner-Psychiatrist, seven Forensic Nurse Examiners (FNEs), an FNE Clinical Coordinator, an Executive Director, two Transporters and one Public Information Officer.

## Public Service

The services provided to the citizens of Caddo Parish by the Coroner's Office continues to increase incrementally each year. The statistical service table reflects the coroner's office's service provided for the past five years (2016-2020) and current statistics through July 2021.

<u>Workload Statistics</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Jan-Jul 2021</u>
Death Investigations	3,097	3,091	3,141	3,031	4,365	2,412
Sanity Investigations	6,519	6,925	6,631	6,763	7,047	4,088
Forensic Investigations	122	103	74	97	73	31
Continued Tutorship	1	1	2	6	2	1
<b>Total Investigations</b>	<b>9,739</b>	<b>10,120</b>	<b>9,848</b>	<b>9,897</b>	<b>11,487</b>	<b>6,049</b>

## Summary

Caddo Parish Coroner's Office Operating Budget for 2022 is \$1,400,000 which will not increase the allocations received from the Parish of Caddo and the City of Shreveport. As in previous years, the Coroner will use unrestricted reserved funds to absorb the increase in expenditures. All expenses are certified as necessary and/or unavoidable.

# CADDO PARISH CORONER'S OFFICE

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## EXPENDITURE SUMMARY

	<u>2020 Actual</u>	<u>2021 Amended</u>	<u>2021 Estimated</u>	<u>2022 Budget</u>
Statutory Charges	\$ 241,483	\$ 243,000	\$ 239,128	\$ 243,000
<b>Total Expenditures</b>	<b><u>\$ 241,483</u></b>	<b><u>\$ 243,000</u></b>	<b><u>\$ 239,128</u></b>	<b><u>\$ 243,000</u></b>



## CADDO PARISH REGISTRAR OF VOTERS

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The COVID-19 pandemic produced many adjustments during the 2021 budget year that we expect to continue into 2022 to some extent. Because it has been a continual period of adjustments and new legislation affecting election operations, we find it difficult to estimate how particular line items may be affected. As a result, we propose no real changes to our operating budget except in the Salaries-Part Time category. Over the past few years, we have noticed a deficit in this account driven by the need to bring in additional part time personnel to accomplish required tasks (early voting days, extended voting hours, additional mail-in ballots, etc).



Dale Sibley  
Registrar of Voters

The Registrar of Voters continues to perform its mandated duties (canvass, petition certifications, records maintenance, early voting and absentee voting), along with programs such as All Digital Records Project, website update, voter registration drives and production of more written operational materials for training and development. We still operate at the state mandated level of seven full time employees, including the Registrar, Deputy and Confidential Assistant. While it has been raised as a state-wide issue, funding limitations have not allowed for an increase in the number of employees, although the duties keep expanding.

Continuation of the Commission's assistance through allowing for a program of temporary hires is greatly appreciated and needed. We have suggested a modest increase in that particular line item to more accurately reflect our level of use in this area. All other functions of the Registrar will continue as before, anticipating some adjustments through legislation. We expect aspects of operations that were postponed this year, such as training, education and travel, to return during the next year so we can better gauge specific line item performance.

The major item for consideration will be the additional early voting locations. We have presented information to the Commission on this effort. The anticipated costs of the additional site have been added to the 2022 budget in the General Fund.

# CADDO PARISH REGISTRAR OF VOTERS

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## EXPENDITURE SUMMARY

	2020 Actual	2021 Amended	2021 Estimated	2022 Budget
Salaries & Benefits	\$ 394,616	\$ 502,946	\$ 423,384	\$ 482,051
Materials & Supplies	97,979	80,300	88,457	95,300
Education, Training & Travel	1,666	22,000	4,882	22,000
Utilities	1,479	3,700	2,784	3,700
Repairs & Maintenance	2,898	1,800	1,773	1,800
Contract Services	8,616	52,500	12,088	37,500
Statutory Charges	-	1,000	984	1,000
Internal Charges	5,996	5,951	5,951	6,070
Capital Outlay	2,104	8,000	4,486	8,000
Other Expenses	15,616	20,900	35,158	20,900
<b>Total Expenditures</b>	<b>530,970</b>	<b>699,097</b>	<b>579,947</b>	<b>678,321</b>



## LSU EXTENSION SERVICE

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



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

The present staff of the Caddo Extension Office consists of a 4-H Youth Development/Parish Chair Extension Agent, an Agriculture and Natural Resources Agent, Associate Extension Agent/Regional FCS Coordinator/Nutrition Agent, EFNEP Supervisor/Nutrition Agent and two Nutrition Educators, working with low-income families in the Expanded Food and Nutrition Education Program (EFNEP) and Healthy Beginnings for Your Baby program. The office has one Administrative Coordinator and one part-time 4-H Program Assistant. The second 4-H Agent retired in March 2021 so that position is currently being filled.

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

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 2020-21. The continued support of the Commission will help us provide the educational services needed and expected by the citizens of Caddo Parish.

### MAJOR ACCOMPLISHMENTS IN 2020-2021

#### Agriculture and Natural Resources

- Hosted three Pesticide Recertification Meetings with 46 licensees in attendance
- Fielded approximately 1,411 calls ranging from pest and rodent control concerns to lawn and turf problems, as inquires relating to horticulture, urban forestry, and small at-home gardens
- Assisted Caddo Parish Beef Producers with forage production, beef cattle marketing, pasture weed management and nutrition to insure maximum profitability
- Held five Worker Protection Standard (WPS) trainings, which certified 72 Caddo and Bossier Parish producers
- Attended numerous Ark-La-Tex Ag Council meetings to help ensure a successful Junior Livestock Show and Sale in conjunction with the State Fair of Louisiana



## LSU EXTENSION SERVICE

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- Served as host and Beef Show manager for the Northwest District Livestock Show
- Planned and presented at the Northwest Region Beef and Forage Day, and provided lessons at the Regional Artificial Insemination Course
- Collected data for corn, cotton, and soybeans from three Field Research Plots with two Caddo producers
- Developed an educational video about cotton production for use in regional and statewide classrooms highlighting a Caddo Parish farmer and local gin production
- Conducted chemical mowing study with local commercial landscaper on local medical center grounds

### Family and Consumer Sciences

- Expanded Food and Nutrition Education Program (EFNEP) program year of October 2019 – September 2020
  - 122 adults and 644 youth participated in the program
  - Programming conducted by two Nutrition Educators and the Supervising Agent
  - Results from surveys concluded that improvements were noted in both adult and youth data. Adults had an 83% improvement in one or more diet quality indicators, such as eating fruits and vegetables and drinking fewer sugar sweetened beverages. 92% of youth improved their ability to choose foods according to the dietary guidelines. Improvements were also noted in physical activity, food safety, and food resource management
  - 2019-2020 EFNEP sites included 8 schools, 2 Head Start sites, 2 libraries, 3 adult education and training sites, and 1 place of worship
- Faithful Families Thriving Communities nutrition lessons were taught virtually for St. Rest Baptist Church
- Healthy Beginnings for Your Baby Program classes were postponed due to COVID-19. Classes are currently being scheduled to begin again in July 2021
- A new virtual curriculum, “Break Up With Salt”, was created during the COVID-19 pandemic to address the relationship between hypertension and increased risk for death from COVID-19. “Break Up With Salt” teaches individuals how to eat a healthful diet following the DASH diet method to lower blood pressure. This curriculum was created with the help of a Caddo Parish nutrition agent and piloted statewide. One series was piloted virtually for four Caddo Parish residents

## LSU EXTENSION SERVICE

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- Created and taught The Healthy Holiday Bites virtual nutrition lesson series. The four lesson topics included holiday food safety, healthy holiday meals, cutting holiday recipes in half, and setting health goals for the New Year
- Cooking in Caddo: A camp-in-a-box format was selected for July 2020 camp due to COVID-19 restrictions. Nutrition and 4-H agents collaborated to provide this opportunity for Caddo youth to cook four recipes with the ingredients and both live and recorded demonstrations provided.
- Other groups in Caddo Parish that have been reached through general nutrition programming efforts include the Volunteers of America, Surfari Pals, Shreveport Green, AARP, the YWCA, and David Raines Clinic
- Nutrition articles are also written monthly for “The Best of Times” and periodically for “The Forum”
- Created social media food demo videos and LSU AgCenter articles during COVID-19
- Supplemental Nutrition Assistance Program Education (SNAP-ED)
- Facilitated weekly outdoor produce markets at the We Grow Together! Campus in Stoner Hill providing access to nutritious food and health education in a food desert neighborhood. Over 2,500 pounds of food has been distributed since June 2020
- Worked with LSU Health School of Allied Health to design and implement accessible garden features for special needs children in the Mooretown community
- Worked with LSU Health School of Medicine to deliver the Culinary Medicine Program and facilitated delivery of health education lessons by medical students to community members and students at Creswell Elementary School
- Worked with community members and collaborators to offer two outdoor health education events
- Offered on-going garden-based nutrition education programming with trained volunteer support at four community garden sites
- The Extension Collaboration on Immunization Teaching and Engagement (EXCITE) COVID-19 Immunization Education Grant was awarded to the LSU AgCenter in June 2021. The immediate goal of the grant is to promote COVID-19 vaccinations through community engagement with the targeted population in Caddo Parish

# LSU EXTENSION SERVICE

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## 4-H Youth Development

### 4-H Club Program

A series of lessons were developed and taught throughout the 2020-21 school year focusing on nutrition from the garden for elementary and middle school students and on #teensmakinggoodchoices for the high school students. Due to COVID, programming was provided in person and virtually. The 4-H agents worked with the schools on an individual basis to provide programming based on their needs. The elementary and middle school lesson topics included: what do plants need to grow (youth planted a carrot seed), plant parts we eat, nutrients we need to grow, kitchen conversion, and making a healthy plate (MyPlate).

The following 4-H clubs received all or some of the lessons: Claiborne Fundamental Elementary, Fair Park Middle School, Judson Fundamental Magnet School (virtual), Keithville Elementary, Keithville Middle School, Keithville Cloverbuds, Magnolia Charter School, McKinney Byrd Academy, Midway Professional Development Academy, Oak Park Elementary, Summer Grove Elementary School (virtual), and Youree Drive Middle School.

The following three schools received the lessons also, but they were presented in a class-by-class format- Summerfield Elementary, Werner Park Elementary, and Caddo Heights Elementary. High school lesson topics were social media/internet safety, distracted driving, e-cigarettes and vaping, refusal skills, and unhealthy relationships. 4-H clubs that received these lessons included Booker T. Washington High School, Captain Shreve High School, and Ridgewood Middle School (virtual).

### Service-Learning

Caddo 4-H clubs focused on “Youth with Special Needs” this year for service learning. Due to COVID, the members were not allowed to conduct any service projects outside of the school setting so, clubs adopted their own youth with special needs at their schools. 4-H members put together snack bags, art supplies, Valentine’s Day treat bags, and more and delivered them to their schoolmates. Five 4-H clubs conducted these projects: Youree Drive Middle School, Capt. Shreve High School, Keithville Elementary/Middle School, Summer Grove Elementary and Oak Park Elementary.

### Virtual Contests

Due to COVID, we provided some virtual contests for our 4-H members to engage in throughout the year.

- Online Cookie Decorating Contest, May 4, 2020, seven youth participants.
- Caddo 4-H Pumpkin Decorating Contest, October 30, 2020, 26 youth entries
- Virtual Holiday Wreath Competition, December 11, 2020, one youth entry
- “How To” Video Challenge (virtual), January 22, 2021, five youth entries
- Caddo 4-H Virtual Pet Show, February 12, 15-17, 2021, seven youth entries
- Snow Photo Contest (virtual), March 19, 2021, nine youth entries

# LSU EXTENSION SERVICE

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## Small Group Workshops

- Caddo 4-H Birdhouse Craft Workshop (in-person), July 23, 2020, seven youth participants
- Caddo 4-H Fall Wreath Workshop (in-person), July 23, 2020, six youth participants
- Eerie Adventures Day Camp, October 2020. Six youth participants. Teens served as teachers for the camp and conducted science experiments with the 4<sup>th</sup> -6<sup>th</sup> grade campers
- MARS Base Camp held in November. MARS Base Camp was the National 4-H Youth Science Day project. Six 6<sup>th</sup> -8<sup>th</sup> grade youth participated in the camp
- Fishing workshop held at Earl G. Williamson Park in Oil City. Activities included knot tying, fish ID, fishing safety, a casting competition, and the finale was the kids fished in Caddo Lake off the bank and pier. Eight 4<sup>th</sup> -8<sup>th</sup> grade youth participated

## State Opportunities

- Cinderella Pumpkin Growing Contest, October 9, 2020, 30 youth participants. One Caddo youth won “Best Record Keeping” for the entire state
- Beef Poster Contest, March 15, 2021, four youth entries
- 4-H Camp, July 2021. We are holding a three-day camp at LSU-Shreveport for Caddo and Bossier 4th-6th graders. 72 campers, 10 counselors, 20 staff and volunteers will conduct the camp
- 4-H University, June 2021. Due to COVID-19, 4-H University contests were held during one day in-person and virtual events
  - 12 Caddo Parish club members competed
    - The Outdoor Skills Team won 2nd place in the state
    - The LA Chef Demo Team won 3rd place in the state
    - One teen is the STATE WINNER in Fishing Sports

## Volunteer Development and Leadership Development

- Caddo 4-H reported 1,253 hours that youth and adult volunteers contributed to the Parish 4-H program. The current value of volunteer time is \$28.54/hour. Their time value computed to \$35,760.62.
- One Caddo Senior student completed a scholarship that was submitted to the state for competition and won the parish scholarship in May 2021.
- The Caddo 4-H Foundation board held its seventh Louisiana product fundraiser in the fall 2020. Citrus fruit trees, a variety of pecan products, and many other “local” products were sold. Profits from this fundraiser helped offset the expense for Caddo Parish 4-H members to be involved in local and state activities
- One Caddo teen has been selected as a State Shooting Sports Ambassador. He will serve on this state board for another year representing Caddo Parish
- One Caddo teen was selected on the State Citizenship Board. She will represent Caddo Parish on this state leadership board.

# LSU EXTENSION SERVICE

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## Livestock

There were 47 Caddo Parish 4-H Livestock exhibitors who participated in parish, regional, state, and national livestock events. Species include chickens, rabbits, horses, goats, lambs, pigs, pigmy goats, and cattle.

## Healthy Living

- Cooking in Caddo: A camp-in-a-box format was selected for July 2020 due to COVID-19 restrictions. The eleven participants received a box containing a recipe booklet, paper chef's hat, and all ingredients needed to create four recipes. Participants received YouTube links to watch recorded food demonstrations and had the opportunity to join in live virtual food demonstrations. Food demonstration videos were created and posted on social media throughout the year.
- Due to COVID, a virtual holiday cooking series was developed. Recipes highlighted Halloween, Thanksgiving, Hanukkah, Christmas, and Kwanzaa dishes. Videos were developed and posted on multiple social media accounts.
- In February, a three-part video series was developed teaching youth to make Valentine's treats. Videos were posted on multiple social media accounts.
- HYPE: Healthy Young People Empowerment Project
  - This joint effort between 4-H and FCS is a youth leadership program that trains youth to be advocates for change.
  - Activities focus on policy, systems, and environmental PSE change that address obesity prevention. Topics include positive youth development, advocacy, youth voice, youth-adult partnerships, PSE change, and health disparities.
  - This grant was received in June 2021 and will be implemented in a Caddo parish high school beginning in Fall 2021.

## Outdoor Skills: Shooting Sports

- The Caddo 4-H program offered three disciplines for shooting sports: archery, .22 rifle, and advanced shotgun. The purpose of the program is to teach marksmanship, the safe and responsible use of firearms, the principles of hunting and archery, and much more.
- The activities of the program and the support of caring adult leaders provide young people with opportunities to develop life skills, self-worth, and conservation ethics.
- This year, seven Shooting Sports volunteers conducted weekly practices and 38 youth participated in the program.

# LSU EXTENSION SERVICE

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## GOALS FOR 2021-2022

- The Caddo Parish Extension Office will continue to serve the residents of Caddo Parish as one of the premiere educational outreach organizations providing access to research-based information focused on the needs and issues identified by Caddo Parish citizens.
- The Caddo Parish Extension Office will continue providing information to local farmers and homeowners on crops, animals, gardens, wildlife, and environmental regulations.
- Continue to offer pesticide recertification, variety trial plots, best management practices for crop production and more.
- The Caddo Parish Extension Office will continue assisting clientele and at-risk families with information on health and nutrition, food safety and preservation, parenting skills and management of resources.
  - EFNEP: Recruit new sites and families to participate in the program.
  - SNAP-ED: Continue outreach in the Stoner Hill community with market and expanding to new neighborhoods.
  - EXCITE: Network with community members to increase COVID-19 vaccination education.
  - Healthy Beginnings: Continue to receive referrals and provide parenting lessons.
  - General Nutrition: Continue to provide workshops and other learning opportunities available to all residents of the Parish geared towards cooking, meal preparation, and kitchen skills.
- The Caddo Parish Extension Office will continue providing quality programming for 4-H youth in Caddo Parish to develop life skills, leadership, and citizenship and to build positive self-esteem.
  - Provide opportunities for the development of good character and life skills through educational programs within the Caddo Parish School System.
  - Provide 4-H adults and youth opportunities to gain knowledge and skills associated with personal, organization, and community leadership.

# LSU EXTENSION SERVICE

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## EXPENDITURE SUMMARY

	2020 Actual	2021 Amended	2021 Estimated	2022 Budget
Salaries & Benefits	\$63,000	\$63,000	\$63,000	\$63,000
Materials & Supplies	2,713	5,300	3,950	5,100
Utilities	1,911	2,200	2,161	2,200
Repairs & Maintenance	198	3,500	3,634	3,500
Capital Outlay	-	500	489	500
<b>Total Expenditures</b>	<b>67,822</b>	<b>74,500</b>	<b>73,234</b>	<b>74,300</b>



# CADDO PARISH JUVENILE COURT

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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 cases, Family in Need of Services (FINS) – when children are ungovernable, truant or runaways – and Child in Need of Care (CINC) – cases when a child has been abused, neglected or abandoned. Although the Court must consider the best interest of the child in determining what dispositions would have a positive impact on the youth’s behavior and welfare, JCCP also 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 in child support and adoption cases.

JCCP has nine specialty courts and provides oversight for the management of these programs - Juvenile Drug Court, Family Preservation Court, Family Preservation Court II, Domestic Violence Court, Juvenile Mental Health Court, Truancy Court, Juvenile Traffic Court, Good Support Program “work court” and STAR Court (sex trafficking).

## 2021 MAJOR ACCOMPLISHMENTS

- Due to COVID-19, JCCP has continued to adjust court operations and schedules to aid in limiting the spread of the virus. Therefore, even with a restricted schedule a strong collaborative effort was maintained with Caddo Parish School Board, Caddo Juvenile Services, Caddo Parish District Attorney’s Office, and Volunteers for Youth Justice Truancy Program.
- The Louisiana Supreme Court Drug Court Program again increased funding for the Family Preservation Court. This program uses progressive phases and includes intensive outpatient and inpatient substance abuse treatment, drug testing, weekly court appearances, and comprehensive “wraparound” education services, parenting skills training, anger management, domestic violence victim counseling and mental health assessment. The Family Preservation Court has expanded to include a Family Education Center located off the Court campus that provides education and vocational assistance as well as employment counseling.
- JCCP continued to coordinate with Juvenile Services and the Louisiana Office of Juvenile Justice (OJJ) to adhere with the Louisiana Supreme Court’s 24-bed mandate in the detention center through utilization of the Juvenile Detention Alternative Initiative (JDAI) national model. JCCP continued to provide vital detention services while following public health guidelines that protected the residents and detention staff. The Louisiana Legislature has passed legislation mandating 17-year-olds fall under juvenile jurisdiction, regardless of the crime committed. Under federal legislative guidance, JCCP may now may be required to house juveniles who will be tried as adults. This legislative requirement has presented an increased challenge to maintain the Juvenile Detention Center population within the 24-bed limit mandated by the Louisiana Supreme Court.



## CADDO PARISH JUVENILE COURT

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- JCCP continues its contractual relationship with Goodwill Industries of Northwest Louisiana to provide employment counseling and placement services for unemployed men and women who are court-ordered to pay child support. The Good Support program, a.k.a. “work court”, has helped to increase the child support collection rate and is one of the few work court programs in the nation. Two Goodwill employment counselors assist child support payors to seek employment and their efforts have been very successful even during the pandemic crisis.
- The managed-care system known as Louisiana Behavioral Health Partnership (LBHP) continues to provide services to the families and children served by Office of Behavioral Health (OBH), Office of Juvenile Justice (OJJ), Department of Children and Family Services (DCFS) and Department of Education (DOE). The Court has worked closely with these agencies to ensure that the mandated managed-care system provides holistic wraparound services to youth and families involved in the juvenile justice system.
- “The Calming Studio” program, funded by private donations, enters its second year in operation. Although limited by COVID-19, the Calming Studio provides an area for children who have faced trauma and must come to Child in Need of Care Court to wait instead of having to sit in the hallway outside the courtroom. “The Calming Studio” program provides an area with sensory and interactive technology to keep the child(ren) engaged so they will not have to potentially rehear and relive their stress and trauma. The Court continues to have a trauma therapy dog for children that provides friendly comfort and relieves the emotional stress associated with court proceedings.
- Succeeding Through Achievement and Resilience (STAR) Court is aimed at providing intervention and assistance to youth caught up in the perils of human sex trafficking. This specialty court has decreased the number of underage victims of sex trafficking. The structure is a cooperative effort that requires participation of a multi-disciplinary team that includes the District Attorney’s Office, Public Defender’s Office, Federal Bureau of Investigation, and local law enforcement agencies.
- JCCP has provided leadership and continued funding to train and influence counselors, foster parents, and community leaders in trauma-focused therapy with the purpose of offering skills and strategies to assist children in better understanding, coping with, and processing emotions and memories related to traumatic experiences. Additionally, the Court provided scholarships for counselors to be trained in Eye Movement Desensitization and Reprocessing (EMDR), a psychotherapy that enables people to heal from the symptoms and emotional distress resulting from disturbing life experiences.
- JCCP and Juvenile Services continued to utilize the services of Johnny Gray Jones Youth Shelter to house juveniles that are considered ungovernable, runaways, or truant in a non-secured setting.

# CADDO PARISH JUVENILE COURT

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## 2022 GOALS

- As the COVID-19 pandemic continues, the partnership between Caddo Parish Commission, the District Attorney's Office, City of Shreveport, and the Caddo Parish School Board continues its efforts to reduce truancy. Volunteers for Youth Justice will implement additional supervision and wraparound services for juveniles with high unexcused absenteeism. JCCP has requested funding from the American Rescue Plan to hire a temporary truancy compliance officer
- 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 that the Louisiana Supreme Court provide adequate funding for the Family Preservation Court and Juvenile Drug Court programs
- The Louisiana Supreme Court provides administrative oversight for all specialty court programs, and a continuing request has been made to the Supreme Court to fully fund the Juvenile Mental Health Court, Domestic Violence Court, Truancy Court and STAR Court programs
- Adequately fund Family Preservation Court II which addresses the substance abuse issues of adults who are in Child Support, Domestic Violence Court (protective orders), Family-In-Need-of-Services (FINS), and the Good Support program (work court)
- Continued partnership with the District Attorney's Youth Diversion program to provide at-risk juveniles an opportunity to correct their behavior without adjudication for a minor delinquent act
- Continue to provide a location and supervision for adult community service sent 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
- Continue to work with Juvenile Services to raise awareness and educate the public to better assist youth who become victims of sex trafficking
- Continue to encourage youth who are eligible to attend the Louisiana National Guard's Youth Challenge Program, and maintain the Court's strong relationship with Job Corps to assist youth in obtaining vocational training
- Even though COVID-19 has impacted health concerns for juvenile residents and detention staff, JCCP will continue to have a duty judge that is on call after work hours

# CADDO PARISH JUVENILE COURT

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and on the weekends to review and release arrested youth in order to maintain the Louisiana Supreme Court 24-bed limitation order

- Thoroughly understanding the challenging financial issues faced by the Caddo Parish Commission, JCCP has requested the Caddo Parish Commission build an expansion to increase the detention center at the bed capacity
- Utilize funding from the American Rescue Plan to hire temporary employees to address juvenile crime issues that are related to the pandemic, to hire compliance officers to combat the increased school absenteeism, and to fund the training of counselors to better address mental health issues.



Judge Ree Casey-Jones, Chief Judge David Matlock, and Judge Natalie R. Howell

# CADDO PARISH JUVENILE COURT

## PERFORMANCE MEASURES

	2020 Actual	2021 Estimated	2022
<b>Inputs:</b>			
Number of cases filed with the court	2,992	2,935	2,900
<b>Outputs:</b>			
Number of Juvenile sent to detention	392	394	350
Number of trials held	353	85	300
Number of hearings held	9,273	9,610	9,500
<b>Effectiveness Measures:</b>			
Number of referred hours of community service	425	200	350

## EXPENDITURE SUMMARY

	2020 Actual	2021 Amended	2021 Estimated	2022 Budget
Salaries & Benefits	\$ 876,524	\$ 896,518	\$ 884,823	\$ 1,062,533
Materials & Supplies	46,294	17,250	16,374	17,750
Education, Training & Travel	6,662	7,000	6,297	7,000
Contract Services	95,720	116,000	102,591	117,000
Internal Charges	16,695	16,605	16,605	16,937
Other Expenses	51,790	52,000	51,884	52,000
Reimbursements	(150,000)	(140,000)	(140,000)	(140,000)
<b>Total Expenditures</b>	<b>943,684</b>	<b>965,373</b>	<b>938,574</b>	<b>1,133,220</b>



# BIOMEDICAL RESEARCH FOUNDATION OF NORTH LOUISIANA

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

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



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

## History

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. As a result of this initiative, the Biomedical Research Foundation of Northwest Louisiana (BRF) was established in 1986 as an independent, not for profit, 501(c)(3) technology-based economic development organization. Because it has expanded the scope of its programs beyond biomedical research, the organization is now branded BRF.

The BRF is managed by a diverse volunteer board of directors, and directly employs 60 personnel. We estimate that expenses funded by the tax millage will represent approximately 12% of our total operating expense in 2022.

A 2020 economic impact study conducted by Loren C. Scott and Associates determined that in 2019, entities associated with BRF, including BRF operations and its programmatic divisions, companies residing in its InterTech Science Park, and companies in the Entrepreneurial Accelerator Program (EAP), created or supported an estimated 1,097 jobs, basically equal to all the jobs in farming and forestry in the Parish. These entities also generated \$2.7 million in extra taxes and fees for local governments in the Parish, almost \$85 million in sales for businesses in Caddo Parish, and over \$59 million in new household earnings for Parish citizens. This number is larger than the earnings of all the amusements, gambling, and recreation employees in the Parish (\$55.3 million).

This indicates an average annual wage of \$53,902 for all the jobs created, which is 10% higher than the average annual wage for all workers in the Parish. Furthermore, this implies a job multiplier of 1.8, i.e., for every 10 jobs created at and by BRF, an additional eight jobs are created elsewhere in the Parish via the multiplier effect. The jobs created by the multiplier effect represent over a dozen industry sectors.

# BIOMEDICAL RESEARCH FOUNDATION OF NORTH LOUISIANA

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In fulfilling its mission, BRF implements the following programs. Details of each program's 2020-2021 major accomplishments and 2022 goals are included on the following pages.

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

## 2020-2021 MAJOR ACCOMPLISHMENTS

### Center for Molecular Imaging and Therapy

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

In 2019, CMIT embarked on a five-year, \$19.5 million initiative to expand and elevate drug discovery and healthcare delivery with the goals of advancing research, increasing access to healthcare, and improving scientific collaboration. The project includes consolidating all CMIT activities from three locations to one, upgrading equipment, recruiting additional staff to further expand CMIT's research capabilities, and promoting economic development through jobs and a robust research program. The new facility is located on the northwest corner of Kings Highway and Mansfield Road in the heart of the InterTech Science Park, with completion slated for the first quarter of 2022.

### Major Accomplishments

- Raised \$18.46 million toward the \$19.5 million total for the new CMIT facility from BRF, Louisiana Department of Economic Development (LED), community donors and New Markets Tax Credits

# BIOMEDICAL RESEARCH FOUNDATION OF NORTH LOUISIANA

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- Ordered the new cyclotron and other ancillary equipment with installation scheduled for December 2021. The cyclotron is a state of the art and essential component of CMIT operations to aid in manufacturing novel radiopharmaceuticals for diagnosis and research purposes
- Construction of the new CMIT building is nearing its final stages. Significant sitework is now complete including earthwork, stone and crushed concrete, erosion control, storm drainage, foundations and slab on grade, structural steel framing and external components are progressing
- Initiated expanded use of a novel PET radiopharmaceutical at four distant research imaging facilities earlier this year
- Increased demand for PET radiopharmaceuticals targeting early-stage Alzheimer's disease resulted in a five-fold higher number of doses dispensed to multiple imaging centers than in previous years
- Continued an award contract of \$1 million from the State of Louisiana Department of Economic Development to help with expansion of CMIT staff over the next five years
- Expanded the collaboration with Cook Children's Medical Center in Fort Worth, Texas to study the diagnosis, treatment and outcomes in infants diagnosed with hyperinsulinism (HI). CMIT provided specialized radiopharmaceuticals to detect HI
- Conducted 1,650 PET patient scans and produced 3,400 FDG (common PET radiopharmaceutical) doses and 100 novel radiopharmaceutical doses during 2021
- CMIT provided nearly \$1.5 million in free care or substantially discounted scans to uninsured or underinsured patients in 2020-2021

## InterTech Science Park

InterTech Science Park, surrounding the Mansfield Road/Kings Highway area of Shreveport, is home to BRF operations and divisions, its initiatives and research entities, local high-tech companies, commercial laboratories, and startups. The location has easy access from I-20 and I-49 and is near Ochsner LSU Health Hospital and LSU Health Sciences Center in Shreveport (LSUHSC). InterTech's current 50-acre development area is continuing to expand within an 800-acre inner-city district identified by the Research Park Planning Committee, comprised of community and government leaders, in 1996. The Park is part of Shreveport's Healthcare and Development Corridor along Kings Highway from I-49 to I-20.



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The Park's cornerstone is InterTech 1, a 60,000 square foot facility which provides specialized laboratory, commercial, education, and manufacturing space for startups and established commercial ventures to launch and grow. Its technically advanced infrastructure was designed from the onset to attract and support high-growth companies to enhance our community. The facility houses local science and research companies as well as businesses from outside the region attracted by InterTech 1's resources. These companies include clinical and pharma research entities, U.S. Department of Defense contractors, and large information systems development and support companies.

Adjacent to InterTech 1 is the 33,000-square-foot Current Good Manufacturing Practice (cGMP) Certified research and manufacturing facility. This building is leased to AlfaSigma, USA, an international pharmaceutical and supplement manufacturer, which also operates clean room manufacturing lines on the campus.

Another key property owned and maintained by BRF is the 160,000-square-foot Virginia K. Shehee Biomedical Research Institute (BRI), which provides secure scientific facilities for LSUHSC researchers in its 56 advanced clinical and basic research laboratories. Some of the research being conducted in the BRI seeks treatments for and understanding of topics such as diabetes, heart disease, cancers, hypoglycemia, eye disorders, addiction, genomics, mental health, and nutrition. The advanced laboratory facilities residing in the BRI help LSUHSC researchers to attract more than \$10 million in grants to our community annually.

The 11 BRF-owned and operated properties in the InterTech Science Park support services for 22 tenants. The resident companies represent such industries as pharmaceutical manufacturing and research, digital and entertainment media, information technology, venture capital support, and environmental research and product development.

The 2020 Loren C. Scott economic impact study of BRF and its associated entities noted that in 2019, InterTech Science Park tenant companies:

- Created \$42.65 million in new sales for firms in Caddo Parish
- Generated \$32.92 million in new earnings for Parish residents
- Generated \$1.49 million in taxes
- Supported 586 jobs for Parish citizens
- Provided \$24.3 million in salaries and wages

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## Major Accomplishments

- Started a plan for the expansion of InterTech to include community improvements such as trails and amenities in a park-like setting.
- Helped the City of Shreveport achieve a \$5.36 million flood mitigation grant from the Louisiana Watershed Initiative by providing funds for preliminary engineering and planning work. This project will alleviate the risk of flooding in the Ockley Basin which contains 636 structures – including homes, businesses, and critical facilities such as Ochsner LSU Health Hospital, LSU School of Medicine, Shriner’s Hospital for Children, and other major institutions such as the Shreveport main U.S. Post Office, the UPS distribution facility, the Catholic Diocese, and BRF’s InterTech Science Park facilities. Much of the impacted area is along Shreveport’s Healthcare and Development Corridor on Kings Highway, a future focal point for the City of Shreveport, BRF, and future economic development enhancements.
- Acquired over 10 acres of property and buildings with over 20,000 square feet to expand InterTech as a regional technology center
- Maintained space in the BRI that has been converted to an Emerging Viral Threat laboratory
- Removed blighted buildings around the campus as planned in 2019
- Modified facility space that attracted five small businesses to relocate and become InterTech tenants.
- Worked with the City of Shreveport and SporTran towards its application for a U.S. Department of Transportation grant to improve traffic patterns and accessibility along the Shreveport Healthcare and Development Corridor on Kings Highway.
- Provided office and resources for the Caddo Parish Summer Intern Program.

## Entrepreneurial Accelerator Program

The Entrepreneurial Accelerator Program (EAP) has served as the region’s economic development tool geared to develop high-growth startups since 2014. EAP is a suite of services and initiatives to grow the regional innovation ecosystem, including mentoring, business planning, due diligence, and entrepreneur development programs. In 2020-21, EAP celebrated seven years of exceeding operations and startup growth milestones. EAP benefits Northwest

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Louisiana by creating well-paying, sustainable jobs, and therefore increasing the local property and sales tax base.

A recent economic impact study conducted by Dr. Loren Scott mentioned in sections above, noted that in 2019, EAP's portfolio companies

- Created \$20 million in new sales for firms in Caddo Parish
- Generated \$13.8 million in new earnings for Parish residents
- Supported 306 jobs for Parish citizens
- Generated \$620,000 in taxes
- Provided \$9.1 million in salaries and wages

## Major Accomplishments

- Screened 155 ideas, including those from 40 woman-owned businesses, 25 minority-owned businesses and 2 veteran-owned business. Conducted 12 education programs.
- Introduced five companies to the New Louisiana Angel Fund which approved five investments totaling \$798,000 in new capital.
- Created eight jobs with a \$440,000 annual payroll and generating over \$14.4 million in capital through its portfolio companies.
- Conducted student business model pitch competitions at Northwestern State University, Grambling State University, and University of Louisiana at Lafayette that reached 195 student participants and 50 faculty mentors. Of the 195 students, 92 were females, 70 were minorities, and three were veterans or in active duty service.
- Coached 10 students in the Junior Achievement Trust Your Crazy Idea Challenge workshops to compete in the regional competition. EAP mentored the regional winner, a female, who also won the state competition with awards of over \$25,000 in higher education scholarships and money for her high school.
- Started Launch Network with 87 resource partners across North Louisiana and referred 140 clients to its resource partners in the first year. The Launch Network is an online communication and project implementation tool with regional and statewide economic,

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financial, higher education, business development, and government resources partners. No other comprehensive network exists in North Louisiana.

- Added a Launch Network entrepreneurial display of 10 leading business books to local library systems that have rotating entrepreneurial centers.
- Assisted with coordinating and developing the Air Force Global Strike Command's StrikeWerx Spark Sprint (S3) pitch competition in October 2020 where six innovative ideas were pitched for funding. All six ideas were funded.
- Coached 20 Airman Business Ideas or Innovation Concepts for the Strike Tank Innovation Pitch Competition. The 20 ideas pitched for \$1.3 million, of which 13 ideas were funded by the 2<sup>nd</sup> Bomb Wing for a total of \$607,000. These innovation ideas produced over \$4 million in saved man hours to the US Air Force.

## Digital Media Institute at InterTech

Digital Media Institute at InterTech (DMII), established in 2014, is a center for training in animation, visual effects, and interactive content; gaming, web, and mobile programming; 3D printing; and industrial, graphic, social, and web design to meet increasing demand regionally and nationally for talent and expertise. DMII's mission is to deliver quality, rapid, 21<sup>st</sup> century training for careers in digital media, thereby filling a workforce need as today's businesses are learning to adapt to the expanding digital world. DMII is nationally accredited by the Council on Occupational Education (COE) and a degree granting institution. It maintained strong enrollment and retention during the continued impact of COVID-19. DMII also saw an influx of external program funding and the creation of new statewide partnerships.

## Major Accomplishments

- Graduated 15 students in spring 2021 from DMII's two certificate programs -- Animation, Visual Effects and Interactive (AVEI) Content, and Interactive Software Development (ISD).
- Since inception, graduated a total of 88 students from its AVEI and ISD programs as of spring 2021, thus supplying the region with highly trained workers for high-demand occupations.
- Received permanent approval for DMII's two-year Associate of Occupational Studies (AOS) Degree program in Advertising Design, which also allowed a level change designation and the ability to offer more degree programs in the future.

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- Received COE approval for a new permanent 100% online version of the AVEI program and began enrolling students in day and night sections in Caddo Parish and throughout Louisiana.
- Executed Memoranda of Understanding (MOUs) with Northwestern State University (NSU), The University of New Orleans (UNO), and Nunez Community College (NCC) to expand offerings that improve enrollment potential and degree pathways for Caddo-based students.
- Conducted six youth summer camps to introduce area students to the field of digital media with 90 students aged 12 to 18 attending in person and online. The 2021 camps had the largest number of participants since first offered in 2017. Two grants from the Best Buy Foundation provided needs-based tuition assistance, enrollment scholarships, and equipment for camps. This is the fourth year Best Buy has supported the DMII summer camps. Brookshire Food and Pharmacy provided funding for student lunches.
- Offered student funding from various federal programs totaling \$460,181.00. Scholarships and student aid from internal and external sources for those needing tuition assistance totaled \$195,000. In addition, DMII received a \$25,000 anonymous grant for scholarships for 10 low-income students.
- Placed students in jobs and internships across the region with highest demand in the Visual Effects sector.
- Placed an average of 85% of DMII graduates in all programs in jobs for 2020-2021. Notably DMI retained 91% of its enrolled students in the period. DMII remains in good standing with the U.S. Department of Education for Federal Title IV Aid and the Louisiana Board of Regents.
- Enrolled students in DMII programs include nearly 63% who are female and/or minority.
- Received federal funding for student grants to alleviate hardships caused by the Coronavirus Pandemic, to maintain a safe on-site learning environment, and to assist DMII in adjusting technology and remote learning methods and processes during the pandemic.
- Received a \$30,000 grant from the Beaird Foundation to develop a Science, Technology, Engineering, Arts, and Math (STEAM) enrichment program targeting Caddo Parish Schools.

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## EdVentures

EdVentures supports STEM (Science, Technology, Engineering, and Mathematics) education and technology-based workforce development initiatives through five programs serving students in Northwest Louisiana each year. BRF provides support to the Bobbie Cates Hicks Science and Medicine Academic Research Training (SMART) program, now in its 25th year and with 238 graduates; and the Biotechnology Magnet Academy (BTA), BioStart senior research laboratory internships, College Navigator, and FIRST Robotics programs at Southwood High School.

SMART is a partnership among BRF, LSUHSC, and the Caddo, Bossier and DeSoto parish school boards, while BioStart is a partnership among BRF, LSUHSC, and Southwood High School.

## Major Accomplishments

- Initiated in 2006, BTA began with 25 students and boasted more than 200 participants in the 2020-2021 school year, despite facing challenges due to COVID-19, including less recruitment opportunities and a challenging fall schedule with students attending classes both remotely and in-person on a rotating basis. The 2020-2021 group included many students who are typically under-represented in STEM fields, with 66% female, 70% minorities, more than 70% who were eligible to participate in the free/reduced lunch program, and 26% first-generation college-bound.
- In January, five SMART participants presented their research at the Louisiana Junior Science and Humanities Symposium, with two placing in the top five out of 43. Those two students participated in the national event (virtually), where they competed for college scholarships.
- BioStart had five participants, who were all female and two minority in 2020-21, while SMART had nine participants including four minority students. All BioStart and SMART students participated in the Region I Science Fair, where Southwood High School (home to the BioStart program) won 2nd place overall. BioStart student, Nikayla Henderson, won 1st place in the Biomedical & Health Science category and went on to win 2nd place at the Louisiana State Science and Engineering Fair with her project, "Identify SARS-CoV-2 Epitopes Using Phage Display Peptide Library." Joseph Clary, SMART student, placed 1st in Biomedical Engineering and 1st place overall at the regional level with his project, "Development and Optimization of a 3D Clinostat to Simulate Microgravity." He went on to place 2nd in the Biomedical Engineering category of the International Science and Engineering Fair, competing against students from all over the world and from some of the most prestigious schools in the United States. He earned an award of \$2,000.

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- For Inspiration and Recognition of Science and Technology (FIRST) students competed in the Regional Autonomous Robotics Circuit Competitions and used grant funds to purchase much needed tools for the program including a bandsaw, drill press, CNC plasma cutter, and sheet metal brake. These items will help the students build more precise robot parts. The FIRST program had 59 students, of which 17% were female and 73% were minority.
- The Biotechnology Academy at Southwood High School organized a “Career Month” program from January-May that explored careers in Information Technology (IT), medical, veterinarian, graduate school, research, and allied health fields. More than 75 students attended the first month, along with staff from BRF, Southwood, and LSUHSC.

## Shreveport Next

Shreveport Next is the newest division of BRF that focuses on recruiting high-growth companies to the Shreveport region. It differentiates from existing regional recruitment efforts by focusing on recruiting high-growth technology-based companies to the Shreveport Metro Area. Shreveport Next brings an understanding of how businesses grow to help companies use capital more effectively in Shreveport. By applying a direct face-to-face recruitment strategy to discuss Shreveport’s assets and resources, Shreveport Next reaches approximately 100 company executives a year.

Shreveport Next looks to benefit Louisiana by creating well-paying, sustainable jobs and therefore increasing the local property and sales tax base.

## Major Accomplishments

- Met with more than 70 company executives in 11 US economic hubs who are interested in expanding or relocating in Northwest Louisiana.
- Partnered with EAP and BRF to relocate Omicron Technology Solutions to Shreveport from Chicago.
- Hosted four company site visits for potential businesses.
- Sent three projects to the New Louisiana Angel Fund for consideration by investors.
- Launched a branding and ad campaign to create awareness of Shreveport as a potential location for business.

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- Completed three virtual spec buildings to help clients visualize potential buildout on sites in Shreveport.
- Grew the pipeline of potential location projects from zero to more than \$450 million.

## GOALS FOR 2022

### Center for Molecular Imaging and Therapy (CMIT)

- Complete construction and occupy a new multi-purpose facility for expanded operations.
- Complete fundraising for the new CMIT facility and equipment to reach target of \$19.5 million.
- Acquire and install the new cyclotron in CMIT's new multi-purpose research and production facility, slated to start in December 2021.
- Acquire and install new microimaging equipment to support research.
- Acquire and install radiochemistry equipment.
- Promote radiopharmaceutical distribution and radiochemistry research capabilities regionally and nationally.
- Expand use of PET imaging services for both clinical and medical research applications.
- Assist area research institutions and research scientists in advancing drug development activities using molecular imaging technology.

### InterTech Science Park

- Work with community teams to identify and incorporate special infrastructure, amenities, and facilities in the InterTech Master Plan.
- Accomplish planned environmental cleanup of Brownfield properties.
- Continue acquisition and construction of facilities to meet the identified needs of regional knowledge-based industries, and to attract research, pharmaceutical and high-technology businesses to the community.
- Secure funding from the Louisiana Department of Environmental Quality and U.S. Environmental Protection Agency to manage environmental conditions for properties.



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- Work with community groups, such as the Downtown Development Authority, Shreveport Common, and the City of Shreveport to extend the InterTech Master Planning Area towards Downtown Shreveport along Greenwood Road and Texas Avenue.
- Create a national marketing plan for InterTech, and a way to measure its effectiveness.

## **Entrepreneurial Accelerator Program (EAP)**

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

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

- Meet or exceed all operational metrics required to maintain accreditation and Louisiana Board of Regents and U.S. Department of Education standards.
- Further develop online programs and acquire national regulatory approvals to achieve financial sustainability and expand market reach.
- Implement partnership-based programs with higher education institutions including NSU, UNO and NCC.
- Work with Louisiana Economic Development and key employers statewide to expand workforce development via university partnerships with NSU, UNO, and NCC.
- Continue to optimize programs and delivery modes with expanded online and degree partnerships.
- Develop commercial partnerships to allow direct job creation in Caddo Parish via Shreveport Next.
- Diversify DMII offerings with new media and technology-based programs, certificates and two-year degrees.

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- Increase participation in summer camp and outreach programs.
- Field and expand the Science, Technology, Engineering, Arts, and Math (STEAM) enrichment program targeting Caddo Parish Schools.
- Provide support and digital media resources to the community, BRF divisions, Shreveport Next and EAP companies.

## EdVentures

- Maintain existing programs and seek opportunities to expand partnerships and programs for K-12 and higher education

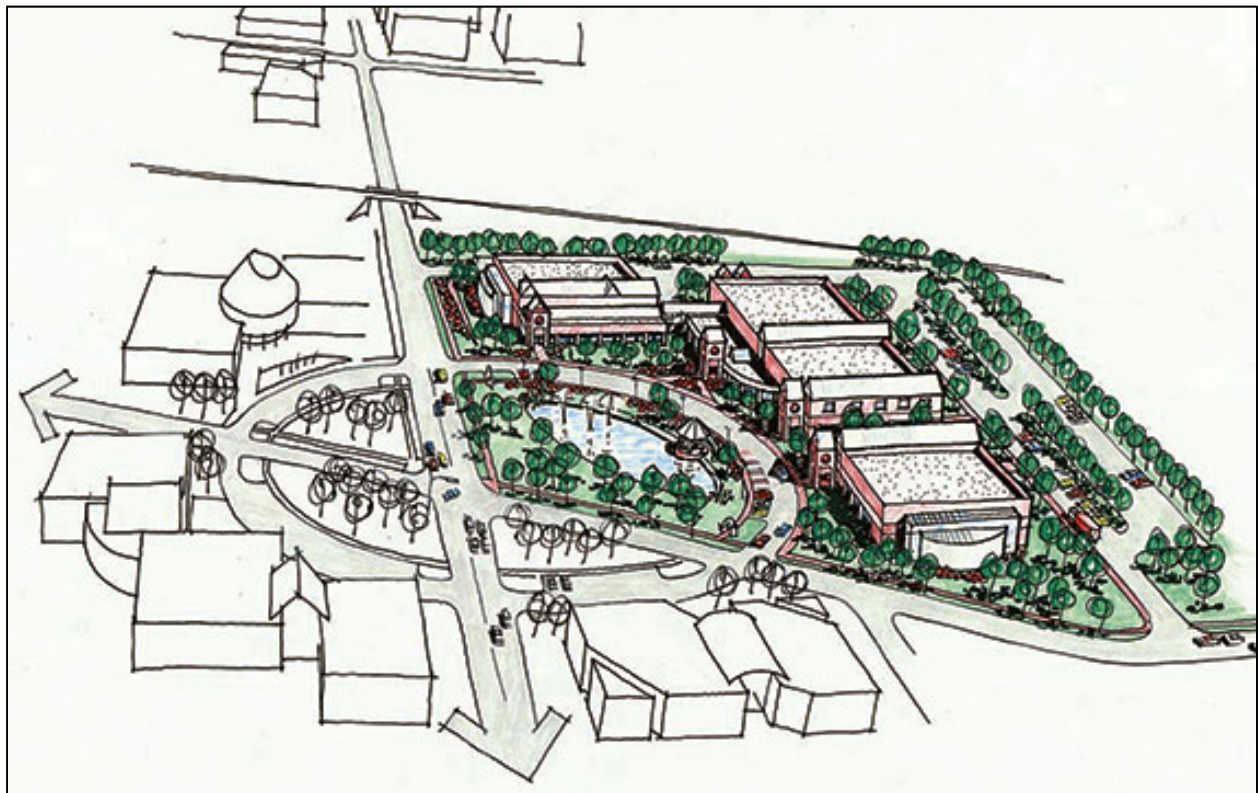
## Shreveport Next

- Meet with 100 company executives who are interested in locating facilities in Shreveport.
- Host 10 companies in Shreveport for site visits.
- Continue conducting branding campaigns that communicate the value of locating businesses in Shreveport.
- Participate in statewide economic development events to increase awareness of Shreveport and BRF's efforts across Louisiana.

# BIOMEDICAL RESEARCH FOUNDATION OF NORTH LOUISIANA

## EXPENDITURE SUMMARY

	2020 Actual	2021 Amended	2021 Estimated	2022 Budget
Salaries & Benefits	\$ 90,004	\$ 89,030	\$ 89,554	\$ 90,920
Contract Services	2,820,122	2,820,502	2,820,502	2,820,641
Statutory Charges	1,773	4,000	2,112	4,000
Internal Charges	14,244	15,477	15,477	17,374
Other Expenses	11,827	13,000	12,332	13,000
<b>Total Expenditures</b>	<b><u>2,937,969</u></b>	<b><u>2,942,009</u></b>	<b><u>2,939,977</u></b>	<b><u>2,945,935</u></b>



InterTech Science Park, located on the northwest corner of Kings Highway and Mansfield Road.

# SUMMARY OF CHANGES BETWEEN 2022 PROPOSED AND ADOPTED BUDGET

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There were no changes between the proposed budget and the adopted budget for the 2022 budget.



Proposed Caddo Parish Gateway Sign (Rendering)



**PARISH OF CADDO**

**Budget Summary  
Governmental Funds**

	2020 Adopted Total	2021 Adopted Total	2022 Adopted				% Change From PY		
			General	Special Revenue	Debt Service	Capital Project		Total	
<b>Revenues</b>									
Ad Valorem Taxes	\$ 46,682,410	47,108,250	7,106,696	38,111,795	2,680,621	-	47,899,112	1.68%	
Sales Taxes	10,475,000	10,475,000	-	10,750,000	-	-	10,750,000	2.63%	
Licenses and Permits	1,197,000	1,202,000	837,000	390,000	-	-	1,227,000	2.08%	
Intergovernmental	4,968,464	-	1,720,000	40,342,964	-	-	42,062,964	0.00%	
Gaming	1,475,000	1,300,000	-	1,250,000	-	-	1,250,000	(3.85)%	
Oil and Gas	500,000	500,000	-	600,000	-	-	600,000	20.00%	
Charges for Services	636,400	636,400	213,000	392,400	-	-	605,400	(4.87)%	
Fines and Forfeitures	25,000	20,000	-	10,000	-	-	10,000	(50.00)%	
Rents and Interest Earned	2,533,395	2,363,081	110,000	1,669,850	8,000	845,789	2,633,639	11.45%	
Other Revenues	203,400	194,800	30,000	159,500	-	-	189,500	(2.72)%	
<b>Total Revenues</b>	<b>68,696,069</b>	<b>63,799,531</b>	<b>10,016,696</b>	<b>93,676,509</b>	<b>2,688,621</b>	<b>845,789</b>	<b>107,227,615</b>	<b>68.07%</b>	
<b>Expenditures</b>									
Parish Commission	764,789	723,620	732,364	-	-	-	732,364	1.21%	
District Court	1,879,505	1,950,722	1,987,978	-	-	-	1,987,978	1.91%	
District Attorney	5,962,808	6,104,037	6,415,489	-	-	245,400	6,660,889	9.12%	
Coroner	238,000	258,000	243,000	-	-	395,000	638,000	147.29%	
Administration and Legal	1,106,139	1,046,068	1,122,541	-	-	3,593,000	4,715,541	350.79%	
Human Resources	231,390	204,796	236,941	-	-	-	236,941	15.70%	
Finance	455,744	455,953	460,064	-	-	-	460,064	0.90%	
Information Systems	321,098	355,094	217,236	-	-	220,380	437,616	23.24%	
Registrar of Voters/Elections	817,722	886,097	865,321	-	-	-	865,321	(2.34)%	
LSU Extension Service	175,000	75,000	74,300	-	-	-	74,300	(0.93)%	
Head Start	-	13,400,000	-	13,500,000	-	-	13,500,000	0.75%	
Section 8 Housing	-	385,000	-	435,000	-	-	435,000	12.99%	
Public Works	19,086,442	16,151,660	-	7,826,546	-	12,659,000	20,485,546	26.83%	
Public Building Maintenance	8,466,724	7,457,854	276,571	5,752,998	-	6,492,000	12,521,569	67.90%	
Caddo Correctional Center	11,587,949	11,794,225	-	11,210,079	-	2,113,000	13,323,079	12.96%	
Parks and Recreation	3,059,467	3,114,422	-	1,798,538	-	11,333,700	13,132,238	321.66%	
Solid Waste Disposal	4,972,027	4,065,345	-	4,122,217	-	1,250,000	5,372,217	32.15%	
Juvenile Court	1,691,730	965,373	-	1,133,220	-	-	1,133,220	17.39%	
Juvenile Probation Operations	3,854,191	3,735,247	-	3,864,391	-	-	3,864,391	3.46%	
Juvenile Detention	3,157,665	3,261,688	-	3,080,732	-	-	3,080,732	(5.55)%	
Parish Health Unit	904,841	1,082,673	-	674,994	-	695,000	1,369,994	26.54%	
Animal Services and Mosquito Control	4,000,031	3,170,701	-	3,134,146	-	535,000	3,669,146	15.72%	

**PARISH OF CADDO**

**Budget Summary  
Governmental Funds**

	2020	2021	2022 Adopted				% Change From PY	
	Adopted Total	Adopted Total	General	Special Revenue	Debt Service	Capital Project		Total
Economic Development	3,406,845	464,264	-	612,000	-	-	612,000	31.82%
Debt Service	2,666,005	3,577,103	207,913	837,797	2,497,453	-	3,543,163	(0.95%)
Emergency Rental Assistance	-	15,326,626	-	-	-	-	-	(100.00%)
American Rescue Plan	-	22,610,558	-	20,912,000	-	-	20,912,000	(7.51%)
All Other	4,711,278	6,209,669	966,844	6,971,077	-	1,383,668	9,321,589	50.11%
<b>Total Expenditures</b>	<b>83,517,390</b>	<b>128,831,795</b>	<b>13,806,562</b>	<b>85,865,735</b>	<b>2,497,453</b>	<b>40,915,148</b>	<b>143,084,898</b>	<b>11.06%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(14,821,321)</b>	<b>(65,032,264)</b>	<b>(3,789,866)</b>	<b>7,810,774</b>	<b>191,168</b>	<b>(40,069,359)</b>	<b>(35,857,283)</b>	<b>(44.86%)</b>
<b>Other Financing Sources (Uses)</b>								
Proceeds From Bond Issue	5,380,000	-	-	-	-	-	-	0.00%
Operating and Capital Transfers In	27,272,483	19,476,500	2,393,400	7,181,100	-	40,046,480	49,620,980	154.77%
Operating and Capital Transfers Out	(26,521,500)	(19,476,500)	(941,500)	(48,059,480)	-	(620,000)	(49,620,980)	154.77%
<b>Total Other Financing Sources (Uses)</b>	<b>6,130,983</b>	<b>-</b>	<b>1,451,900</b>	<b>(40,878,380)</b>	<b>-</b>	<b>39,426,480</b>	<b>-</b>	<b>0.00%</b>
<b>Net Change in Fund Balances</b>	<b>(8,690,338)</b>	<b>(65,032,264)</b>	<b>(2,337,966)</b>	<b>(33,067,606)</b>	<b>191,168</b>	<b>(642,879)</b>	<b>(35,857,283)</b>	<b>(44.86%)</b>
<b>Fund Balance at Beginning of Year</b>	<b>156,401,004</b>	<b>164,561,289</b>	<b>17,025,707</b>	<b>147,850,480</b>	<b>4,646,166</b>	<b>30,164,000</b>	<b>199,686,353</b>	<b>21.34%</b>
<b>Fund Balance at End of Year</b>	<b>\$ 147,710,666</b>	<b>99,529,025</b>	<b>14,687,741</b>	<b>114,782,874</b>	<b>4,837,334</b>	<b>29,521,121</b>	<b>163,829,070</b>	<b>64.60%</b>

PARISH OF CADDO

Budget Summary  
Internal Service Funds

	2020 Adopted Total	2021 Adopted Total	2022 Adopted			% Change From PY
			Group Insurance	General Insurance	Total	
<b><u>Operating Revenues</u></b>						
Employer Group Insurance Contributions	\$ 3,739,936	3,739,936	3,726,933	-	3,726,933	(0.35%)
Employee Group Insurance Contributions	1,304,339	1,304,339	1,269,556	-	1,269,556	(2.67%)
Retired Employee Group Insurance Contributions	290,278	269,881	325,000	-	325,000	20.42%
Employer Retired Group Insurance Contributions	775,754	813,997	854,696	-	854,696	5.00%
Casualty Insurance Premiums	990,000	990,000	-	1,009,800	1,009,800	2.00%
Workers Compensation Insurance Premiums	450,000	450,000	-	459,000	459,000	2.00%
Miscellaneous Revenue	-	-	-	-	-	0.00%
<b>Total Operating Revenues</b>	<b>7,550,307</b>	<b>7,568,153</b>	<b>6,176,185</b>	<b>1,468,800</b>	<b>7,644,985</b>	<b>1.02%</b>
<b><u>Operating Expenses</u></b>						
Employee Group Insurance Program	6,141,629	6,147,719	6,284,419	-	6,284,419	2.22%
Casualty Insurance Program	967,489	1,058,858	-	1,281,669	1,281,669	21.04%
Workers Compensation Insurance Program	721,778	798,055	-	809,058	809,058	1.38%
<b>Total Operating Expenses</b>	<b>7,830,896</b>	<b>8,004,632</b>	<b>6,284,419</b>	<b>2,090,727</b>	<b>8,375,146</b>	<b>4.63%</b>
<b>Total Operating Income (Expense)</b>	<b>(280,589)</b>	<b>(436,479)</b>	<b>(108,234)</b>	<b>(621,927)</b>	<b>(730,161)</b>	<b>67.28%</b>
<b><u>Non-Operating Revenue (Expense)</u></b>						
Interest Earned	52,000	52,000	32,000	20,000	52,000	0.00%
Interest Expense	-	-	-	-	-	0.00%
<b>Total Non-Operating Income (Expense)</b>	<b>52,000</b>	<b>52,000</b>	<b>32,000</b>	<b>20,000</b>	<b>52,000</b>	<b>0.00%</b>

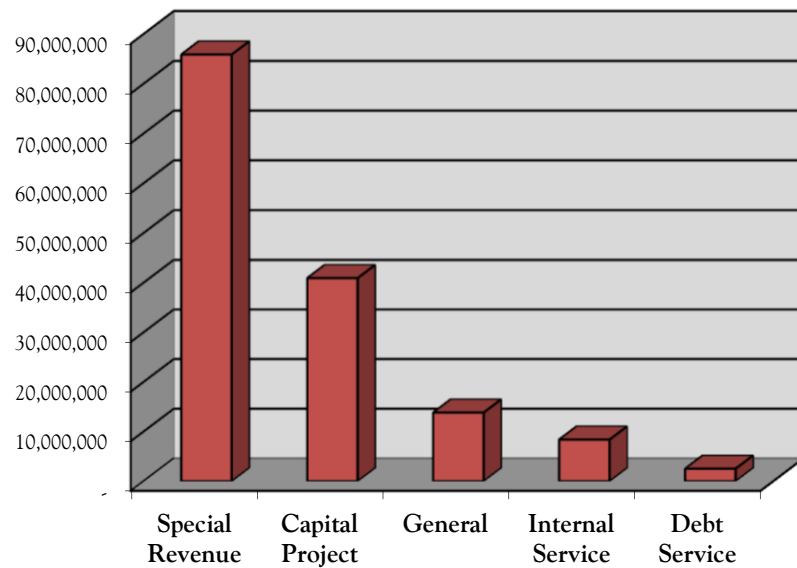


## PARISH OF CADDO

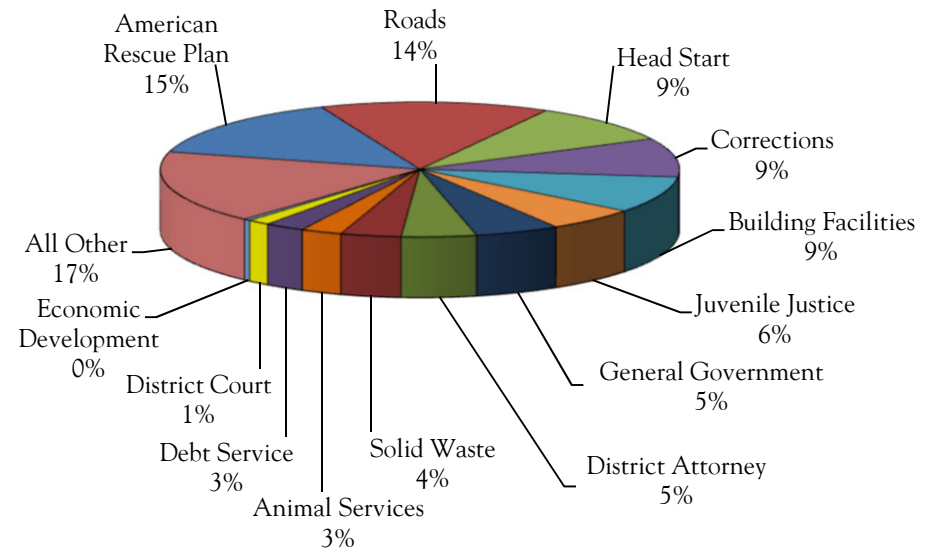
### Budget Summary Internal Service Funds

	2020 Adopted Total	2021 Adopted Total	2022 Adopted			% Change From PY
			Group Insurance	General Insurance	Total	
Change in Net Assets	(228,589)	(384,479)	(76,234)	(601,927)	(678,161)	76.38%
Net Position at Beginning of Year	6,851,323	6,903,347	3,867,028	1,954,348	5,821,376	(15.67%)
Net Position at End of Year	\$ 6,622,734	6,518,868	3,790,794	1,352,421	5,143,215	(21.10%)

**EXPENDITURES BY FUND TYPE - ALL FUNDS**



**EXPENDITURES - GOVERNMENTAL FUNDS**



PARISH OF CADDO

5-Year Forecast  
Governmental Funds

	Adopted Budget 2022	FORECAST				
		2023	2024	2025	2026	2027
<b><u>Revenues</u></b>						
Ad Valorem Taxes	\$ 47,899,112	48,857,094	49,834,236	50,830,921	51,847,539	52,884,490
Sales Taxes	10,750,000	10,911,250	11,075,000	11,241,000	11,410,000	11,581,150
Licenses and Permits	1,227,000	1,239,270	1,251,660	1,264,180	1,276,820	1,289,600
Intergovernmental	42,062,964	-	-	-	16,980,000	17,319,600
Gaming	1,250,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Oil and Gas	600,000	500,000	550,000	600,000	650,000	700,000
Charges for Services	605,400	611,500	617,600	623,700	630,000	636,300
Fines and Forfeitures	10,000	10,100	10,200	10,300	10,400	10,500
Rents and Interest Earned	2,633,639	2,200,000	2,222,000	2,244,000	2,266,000	2,288,000
Other Revenues	189,500	190,000	191,900	193,900	195,800	197,700
<b>Total Revenues</b>	<b>107,227,615</b>	<b>65,819,214</b>	<b>67,052,596</b>	<b>68,308,001</b>	<b>86,566,559</b>	<b>88,207,340</b>
<b><u>Expenditures</u></b>						
Parish Commission	732,364	747,011	761,952	777,191	792,734	808,589
District Court	1,987,978	2,027,738	2,068,292	2,109,658	2,151,851	2,194,888
District Attorney	6,660,889	6,794,107	6,929,989	7,068,589	7,209,960	7,354,160
Coroner	638,000	650,760	663,775	677,051	690,592	704,404
Administration and Legal	4,715,541	4,612,339	4,704,586	4,798,677	4,894,651	4,992,544
Human Resources	236,941	241,680	246,513	251,444	256,473	261,602
Finance	460,064	469,265	478,651	488,224	497,988	507,948
Information Systems	437,616	446,368	455,296	464,402	473,690	483,163
Registrar of Voters/Elections	865,321	882,627	900,280	918,286	936,651	955,384
LSU Extension Service	74,300	75,786	77,302	78,848	80,425	82,033
Head Start	13,500,000	13,770,000	14,045,400	14,326,308	14,612,834	14,905,091
Section 8 Housing	435,000	443,700	452,574	461,625	470,858	480,275
Public Works	20,485,546	16,895,220	17,233,124	17,577,787	17,929,343	18,287,929
Public Building Maintenance	12,521,569	7,772,000	7,927,440	8,085,989	8,247,709	8,412,663
Caddo Correctional Center	13,323,079	10,589,668	10,801,461	11,017,491	11,237,840	11,462,597
Parks and Recreation	13,132,238	3,099,889	3,161,887	3,225,125	3,289,627	3,355,420

**PARISH OF CADDO**

**5-Year Forecast  
Governmental Funds**

	Adopted	FORECAST				
	Budget 2022	2023	2024	2025	2026	2027
Solid Waste Disposal	5,372,217	4,133,254	4,215,919	4,300,237	4,386,242	4,473,967
Juvenile Court	1,133,220	987,089	1,006,831	1,026,967	1,047,507	1,068,457
Juvenile Probation Operations	3,864,391	3,941,679	4,020,512	4,100,923	4,182,941	4,266,600
Juvenile Detention	3,080,732	3,142,347	3,205,194	3,269,297	3,334,683	3,401,377
Parish Health Unit	1,369,994	1,023,443	1,043,912	1,064,790	1,086,086	1,107,808
Animal Services and Mosquito Control	3,669,146	3,242,412	3,307,260	3,373,405	3,440,874	3,509,691
Economic Development	612,000	550,000	561,000	572,220	583,664	595,338
Debt Service	3,543,163	3,614,026	3,686,302	3,760,030	3,835,203	3,911,908
American Rescue Plan	20,912,000	-	-	-	-	-
All Other	9,321,589	4,712,331	4,806,578	4,000,000	4,010,000	4,010,000
<b>Total Expenditures</b>	<b>143,084,898</b>	<b>94,864,739</b>	<b>96,762,029</b>	<b>97,794,563</b>	<b>99,680,426</b>	<b>101,593,836</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(35,857,283)</b>	<b>(29,045,525)</b>	<b>(29,709,433)</b>	<b>(29,486,562)</b>	<b>(13,113,867)</b>	<b>(13,386,496)</b>
<b>Fund Balance at Beginning of Year</b>	<b>199,686,353</b>	<b>163,829,070</b>	<b>134,783,545</b>	<b>105,074,112</b>	<b>75,587,550</b>	<b>62,473,683</b>
<b>Fund Balance at End of Year</b>	<b>\$ 163,829,070</b>	<b>134,783,545</b>	<b>105,074,112</b>	<b>75,587,550</b>	<b>62,473,683</b>	<b>49,087,188</b>

# BUDGET PREPARATION AND REVIEW PROCESS

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## **Budget Adoption**

The Parish Administrator is responsible for the development and submission of the proposed annual operating and capital improvement budgets. The development process is initiated through the efforts of a Budget Team consisting of the Parish's administrative and financial staff as well as operating department directors and representatives of the independent agencies funded in the Parish budget. Each department and agency 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. When the Budget Team completes its development process, the final proposed budget document is assembled for submission to the Parish Commission. The Home Rule Charter requires the proposed budget to be submitted by November 1<sup>st</sup> and the finalized budget to be 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 proposed budget is available for public viewing at the downtown branch of the Shreve Memorial Library. The budget is also posted on our website at [www.caddo.org](http://www.caddo.org).

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

## **Budget Amendments**

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

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

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

## **Lapse of Appropriations**

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

# BUDGET PREPARATION AND REVIEW PROCESS

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## Budgetary Basis

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

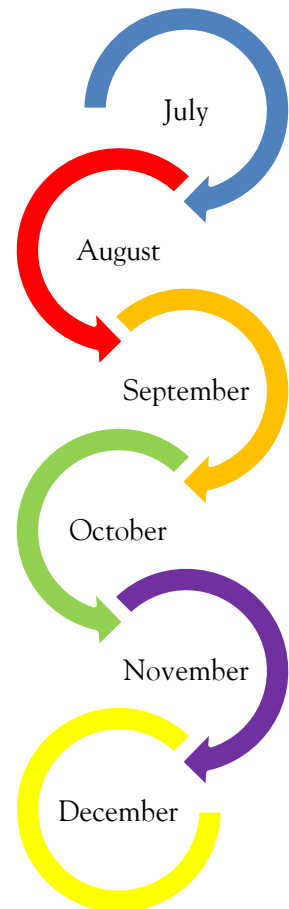
Budgets for the internal service funds are prepared on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when obligated to the Parish and expenses are recognized when a commitment is made.

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

## Budget Calendar

The following timetable was utilized for development of this budget:

Departments and agencies completed comprehensive review of year-to-date status of 2022 budget	July 19, 2021
Budget Team convened to begin initial discussion of overall goals and priorities	August 06, 2021
Budget Team sets capital outlay priorities	August 06, 2021
Budget Team received and reviewed first draft of funding proposals	August 9, 2021
Submission deadline for final departmental and agency funding requests	August 16, 2021
Budget Team made final determination of proposed operating and capital budgets	September 8, 2021
Budget presented to Parish Commission at special meeting	October 28, 2021
Parish Commission holds Public Hearing on proposed budget	November 18, 2021
Parish Commission adopts final budget at special meeting	December 01, 2021



# FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

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

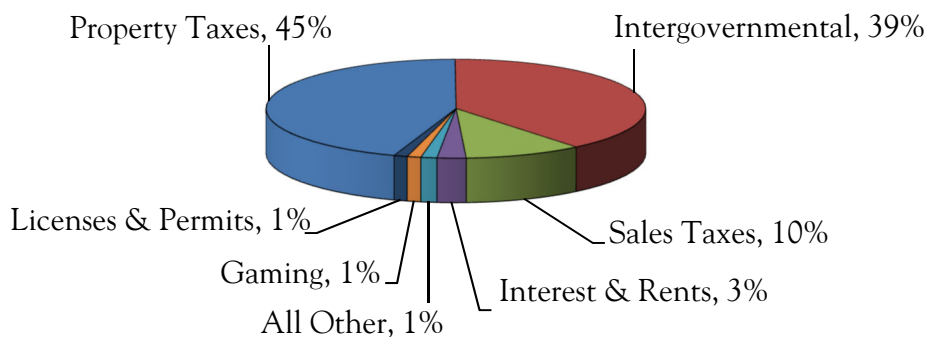
## Balanced Budget

Louisiana law requires the Parish to adopt a balanced budget for the General Fund, as well as 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. Generally, the major sources of revenues for the Parish are taxes, intergovernmental revenues, oil and gas, and gaming. However, in 2021, the Parish received \$23 million from the American Rescue Plan Act (ARPA) which led to a significant shift in the major funding sources. In 2022, the Parish will receive an additional \$23 million in ARPA funds which will increase the percentage of intergovernmental revenues from 7% to 39% of total revenues.

### REVENUES BY SOURCE - GOVERNMENTAL FUNDS



# FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

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

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

In 2022, ad valorem taxes are estimated to generate \$47.8 million or 45% 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 experienced steady and consistent growth in ad valorem revenue from 2011 to 2015 as a result of new residential and commercial construction. The total tax assessment declined from 2015 to 2016 due to a decline in the oil and gas industry. The ad valorem revenue remained stagnant from 2017 to 2021 due to the lack of any significant oil and gas activity. The ad valorem revenue is expected to remain consistent in 2022. Commercial property assessments saw a 15% reduction as a result of the COVID-19 pandemic which should be partially offset by a slight increase in residential property assessments.

It is the Parish's policy to not roll-forward ad valorem taxes. Roll-forward is the process used to increase ad valorem revenue as a result of the reassessment of property values. Since the Parish does not roll-forward, increases in ad valorem taxes are the result of new properties being added to the tax rolls. 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.

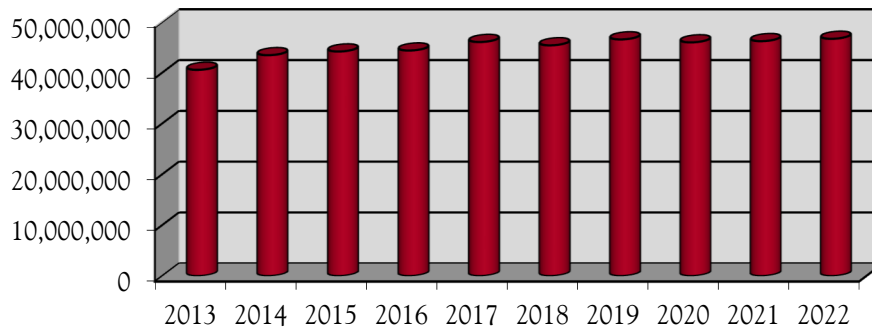
The tax roll for the current year is not available by the budget submission date, therefore; the Parish's policy is to require that a revenue estimate be prepared for the current year as well as the subsequent year. A projection for the 2022 taxable valuation was obtained from the Parish Assessor and was considered reliable based upon his extensive knowledge of year-to-date changes in assessment values. This estimate was utilized to project 2022 tax revenues. The taxable valuation for 2021 is projected to remain stable with little to no increase from the Assessor's estimate for 2020 which increased 0.8% from the 2019 assessment.

## FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

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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 2022, the estimate for these items was 3.5%, with no change since 2021. This was an increase beginning in 2021 due to COVID-19, and the budgeted tax revenues were thus adjusted.

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 10% of the Parish's total revenues for 2021. Sales taxes are included in the Solid Waste Disposal Fund and the Public Works Fund. Sales tax revenue has varied widely since 2011 with significant upswings and downswings. This demonstrates the volatility of sales tax revenue and substantiates the Parish's position to budget conservatively for sales taxes.

Various new construction projects and the continued effects of the Haynesville Shale resulted in significant sales tax collections in 2011, which was 18% lower than 2010 but more than 65% above the 2007 collections. Sales tax revenues 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 Steel construction project at the Port of Caddo-Bossier.

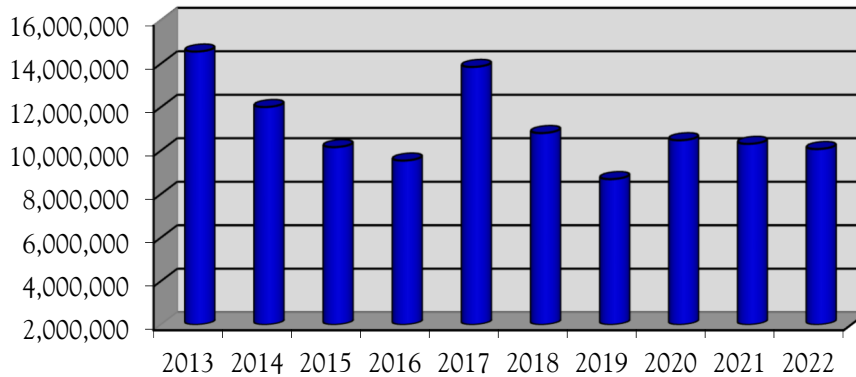
Oil and gas production increased in 2017 resulting in a 21% increase in sales taxes from 2016 to 2017. Sales tax revenue is expected to increase slightly in 2021 with oil and gas productions at levels slightly higher than in 2020. Oil and gas production is anticipated to remain stable in 2021, accordingly, the Parish is projecting a small increase for 2022 from the estimated 2021 sales tax collections.



# FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

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SALES TAXES - 10 YEAR HISTORY



## Intergovernmental Revenues

Intergovernmental Revenues represent approximately 39% of total revenues for 2022. Intergovernmental Revenues are traditionally received primarily from the State of Louisiana and include state revenue sharing, state severance taxes, state transportation funds, state shared royalties and state grants. However, in 2021 and 2022 the Parish will receive \$23 million per year from the American Rescue Plan. These funds will be used to help stimulate the economy to help recover from the effects of COVID-19. 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 2022 budget has been prepared anticipating a minimal decrease in State funds due to a decline in grant awards and a significant increase in Federal funds from the American Rescue Plan. These funds must be spent by 2026.

Since the State operates on a July 1 through June 30 fiscal year, revenue estimates for the first half of 2022 are relatively certain. Revenues for the remainder of 2022 are projected at the same level until more information is received from the State.

## Gaming Revenues

Gaming revenues represent approximately 1% of total revenue for 2022. 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, consisting of video poker revenues, 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

## FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

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tourism. Gaming revenues have declined 48% since 2004 when they reached a high of \$2.5 million. This source of revenue is highly vulnerable given that the total revenue 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 12% for 2021 as a result of the COVID-19 pandemic. 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 \$49 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 was a huge financial gain for the Parish but has declined substantially in the last few years. 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 \$600,000 in oil and gas revenue for 2022. This is a slight increase from the 2021 budget since oil and gas production is expected to see a small increase. While the price of gas has not increased, the volume of gas collected and sold has increased. This revenue primarily results from royalties earned through the production of natural gas from the leased property.

### One-Time Revenues

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

### **Operational Expenditures**

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

# FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

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## **Capital Expenditures**

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

The Parish issued \$30 million in bonds from 2007 to 2009 to cover capital expenditures. The Parish issued \$10 million in limited tax revenue bonds in 2020 to fund \$5,380,000 in capital projects in 2020 and \$3,963,500 in capital projects in 2021. In 2022, capital projects were funded with the balance of the limited tax revenue bonds and revenue replacement from the American Rescue Plan. The remainder of the capital expenditures for 2022 will be funded from fund balance reserves.

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

## **Fund Balances**

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

It is a general policy to maintain a fund balance of 25% in those funds that rely heavily upon ad valorem tax revenues. A fund balance of 10% is considered adequate for funds with sales taxes or other revenue sources that are collected evenly during the year. The Parish Commission has established a policy to maintain a fund balance of \$1,000,000 for the General Fund. The 2022 projected fund balance for the General Fund is over \$13.3 million which far exceeds the level established by Parish policy.

## **Cash Management and Investments**

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

## **Debt Service**

The Parish will keep the level of indebtedness within available resources and debt limitations established by state law. In this regard, the Parish acts very conservatively and has issued very

## FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

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little debt. Prior to the issuance of debt, an extensive evaluation of debt capacity will be conducted based on current financial capacity, projected future capacity, statutory and constitutional limitations, and bond covenants. It is the policy of the Parish to not issue debt to finance current operations. The balance of the Parish's long-term debt is relatively low in comparison to other entities of its size. Outstanding debt issues are detailed on page 222. State law allows a maximum debt limit equal to 35% of the total assessed valuation for the Parish. At December 31, 2021 the total bonded debt of \$14,850,000 will represent approximately 2.4% of the debt ceiling of \$629,563,244

Principal and interest on long-term debt are serviced by a special ad valorem tax millage, which the state constitution requires to be levied at a rate sufficient to fund these obligations. This millage is adjusted annually for changes in debt service requirements. The amount of ad valorem taxes that must be levied to service this debt has declined from 6 mills to 1.5 mills. The Debt Service millage rate remained at 1.5 mills for 2022. This rate may be reduced as the outstanding balance is lowered through principal maturities. It is the Parish's policy to hold a minimum of one year's debt service in reserve. The Parish's goal is to maintain this levy and have sufficient funds on hand to meet the last year's debt service requirement.

### **Budgetary Controls**

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

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

### **Risk Management**

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

## FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

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insurance coverage for each of the past three fiscal years, and there have been no reductions in insurance coverage.

### **Pension Plans**

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

#### PERS

Substantially all Parish employees are members of the cost-sharing, multiple-employer public employee statewide plan administered by the Parochial Employees' Retirement System (PERS) of Louisiana. All classified Parish employees who work at least 28 hours per week and are under 60 years of age are required to become members of the plan on the date of employment. Employee payroll deductions are 9.5% of gross pay, which is matched by the Parish at a rate of 11.5% of gross wages. The Parish rate decreased in 2022 to 11.5% from 12.25% in 2021, a 0.75% decrease. The employer and employee contribution obligations are established and may be amended by Louisiana State Statute. All deducted and matched funds are remitted to the retirement system. Retirement benefits are administered by the statewide plan and are not guaranteed by the Parish.

#### CPERS

Twenty-five unclassified Parish employees are covered by the Caddo Parish Employees Retirement System (CPERS), a deferred compensation plan administered by a third-party administrator. CPERS is a tax qualified plan under Section 401 (a) of the Internal Revenue Code and all contributions by or on behalf of employees are tax deferred until time of withdrawal. The CPERS plan document specifies plan provisions, including the employee and employer contribution rates for those qualified personnel who elect to participate. Each member must select a percentage between 5% and 9.5% to contribute to CPERS with the Parish's contribution allocated on a pro-rata basis up to the amount that would otherwise be contributed for PERS which is a maximum of 11.5% for 2022.

### **Financial Reporting**

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

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

- Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget).

## FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

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- Depreciation expense is recorded on a GAAP basis only.
- The ACFR shows fund expenses and revenues on a GAAP basis.
- Gains and losses on the disposal of fixed assets are recorded on GAAP basis only.

### Financial Policy Summary

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

Policy areas include:

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

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

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



## FUND STRUCTURE

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

### General Fund

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

### Special Revenue Funds

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

Special Revenue Funds contained in the budget are:

- Public Works Fund
- Building Maintenance Fund
- Detention Facilities Fund
- Parks and Recreation Fund
- Solid Waste Disposal Fund
- Juvenile Justice Fund
- Health Tax Fund
- Biomedical Fund
- Riverboat Fund
- Criminal Justice Fund
- Head Start Fund
- Oil and Gas Fund
- Economic Development Fund
- Law Officers Witness Fund
- Section 8 Housing Fund
- American Rescue Plan Fund
- E. Edward Jones Housing Trust Fund
- Reserve Trust Fund

### Debt Service Fund

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



## FUND STRUCTURE

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### Capital Projects Funds

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

Capital Project Funds contained in the budget are:

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

### Internal Service Funds

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

The Internal Service Funds contained in this budget are:

- Group Insurance Fund
- General Insurance Fund

## FUND SUMMARY

The information presented in the previous sections is summarized below in a table format. Also included is an indication of which funds are considered to be major funds, which are those that comprise at least 10% of the total appropriated budget. All other listed funds are classified as non-major funds. All of these listed funds, are included in the Parish's audited financials and have 2022 budgets included in this document.

	Major Fund in 2020	Non-Major Fund in 2020	Included in 2022 Budget	Included in 2020 ACFR
<b>Governmental Funds</b>				
General Fund	✓		✓	✓
<b>Special Revenue Funds</b>				
Public Works	✓		✓	✓
Building Maintenance		✓	✓	✓
Detention Facilities	✓		✓	✓
Parks and Recreation		✓	✓	✓
Solid Waste Disposal	✓		✓	✓
Juvenile Justice		✓	✓	✓
Health Tax		✓	✓	✓
Biomedical	✓		✓	✓
Riverboat		✓	✓	✓
Criminal Justice	✓		✓	✓
Head Start	✓		✓	✓
Oil and Gas		✓	✓	✓
Economic Development		✓	✓	✓
Law Officers Witness		✓	✓	✓
Section 8 Housing		✓	✓	✓
American Rescue Plan			✓	✓
E Edward Jones Hosuing Trust		✓	✓	✓
Reserve Trust*	✓		✓	✓
<b>Capital Project Funds</b>				
Capital Outlay	✓		✓	✓
Capital Improvement		✓	✓	✓
Capital Improvement II		✓	✓	✓
Library Bond		✓	✓	✓
<b>Debt Service Fund</b>				
Debt Service		✓		
<b>Internal Service Funds</b>				
Group Insurance		✓	✓	✓
General Insurance		✓	✓	✓
<b>Fiduciary Funds</b>				
Criminal Court	n/a	n/a		✓
Jury	n/a	n/a		✓

\* Included in General Fund in the ACFR

## DEPARTMENT – FUND RELATIONSHIP

The following table shows which departments are represented within each budgeted fund for the fiscal year 2022.

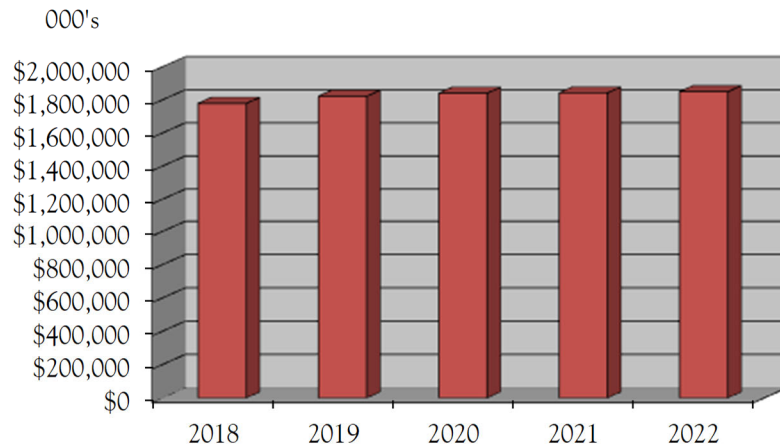
	<i>Commission Office</i>	<i>Administration</i>	<i>Finance</i>	<i>Human Resources</i>	<i>Public Works</i>	<i>Facilities &amp; Maintenance</i>	<i>Animal Services</i>	<i>Juvenile Services</i>
<b>Governmental Funds</b>								
General Fund	✓	✓	✓	✓		✓		
Capital Project Funds		✓	✓		✓	✓	✓	✓
<b>Special Revenue Funds</b>								
Public Works					✓			
Building Maintenance			✓			✓		
Detention Facilities			✓			✓		
Parks and Recreation			✓					
Solid Waste Disposal					✓			
Juvenile Justice			✓			✓		✓
Health Tax			✓			✓	✓	
Biomedical		✓						
Riverboat		✓	✓					
Criminal Justice		✓						
Head Start			✓					
Oil and Gas		✓	✓					
Economic Development		✓						
Law Officers Witness		✓						
Section 8 Housing			✓					
American Rescue Plan		✓	✓					
E Edward Jones Housing Trust		✓						
Reserve Trust		✓						
<b>Debt Service Fund</b>								
Debt Service			✓					
<b>Internal Service Funds</b>								
Group Insurance				✓				
General Insurance		✓	✓					

**PARISH OF CADDO**  
**TAXABLE ASSESSMENT**  
**2018 - 2022**

Geographical Component	Actual per Assessment Roll			Projected	
	2018	2019	2020 *	2021	2022
Exempt Municipalities:					
Shreveport	1,262,557,838	1,286,681,218	1,288,058,848	1,289,727,660	1,295,531,434
Vivian	9,911,090	10,440,156	10,312,871	10,348,966	10,312,745
Bossier City	5,785,022	4,916,472	5,278,991	5,260,515	5,286,817
	1,278,253,950	1,302,037,846	1,303,650,710	1,305,337,141	1,311,130,996
Remainder of Parish	501,663,870	521,366,531	537,529,986	537,515,687	539,396,992
<b>Total</b>	<b>1,779,917,820</b>	<b>1,823,404,377</b>	<b>1,841,180,696</b>	<b>1,842,852,828</b>	<b>1,850,527,988</b>

Growth Projection		
	2021	2022
Shreveport	0.13%	0.45%
Vivian	0.35%	-0.35%
Bossier City	-0.35%	0.50%
Remainder of Parish	0.00%	0.35%
<b>Total Assessment</b>	<b>0.09%</b>	<b>0.40%</b>

**TAXABLE ASSESSMENT**



\* As adjusted by reappraisal/reassessment

**PARISH OF CADDO**  
**SCHEDULE OF MILLAGE RATES**  
**2018 - 2022**

Millage Purpose	Authorized Through	Millage Rate				
		Levied				Adopted 2022
		2018	2019	2020 *	2021	
General Fund:						
Exempt Municipalities	Continuous	3.02	3.02	3.06	3.06	3.06
Remainder of Parish	Continuous	6.05	6.05	6.13	6.13	6.13
Public Works:						
Road and Bridge	2023	2.86	2.86	2.74	2.74	2.70
Solid Waste Disposal	2023	0.00	0.00	0.00	0.00	0.00
Drainage	2023	0.92	0.92	0.93	0.93	0.93
		3.78	3.78	3.67	3.67	3.63
Public Facilities:						
Road and Bridge	2028	0.00	0.00	0.00	0.00	0.00
Solid Waste Disposal	2028	0.00	0.00	0.00	0.00	0.00
Drainage	2028	0.00	0.00	0.00	0.00	0.00
Parks and Recreation	2028	0.83	0.83	0.84	0.84	0.84
		0.83	0.83	0.84	0.84	0.84
Courthouse Maintenance	2031	2.72	2.72	2.76	2.76	2.76
Detention Facilities	2023	5.01	5.01	5.07	5.07	5.07
Juvenile Court	2031	1.97	1.97	2.00	2.00	2.04
Public Health:						
	2023	1.15	1.15	1.17	1.17	1.17
	2030	0.78	0.78	0.78	0.78	0.78
		1.93	1.93	1.95	1.95	1.95
Biomedical Center	2032	1.64	1.64	1.66	1.66	1.66
Criminal Justice System:						
	2023	3.10	3.10	3.31	3.31	3.31
	2032	0.07	0.07	0.07	0.07	0.07
		3.17	3.17	3.38	3.38	3.38
Debt Service	Bond Term	1.50	1.50	1.50	1.50	1.50
<b>Total - Exempt Municipalities</b>		<b>25.57</b>	<b>25.57</b>	<b>25.89</b>	<b>25.89</b>	<b>25.89</b>
<b>Total Remainder of Parish</b>		<b>28.60</b>	<b>28.60</b>	<b>28.96</b>	<b>28.96</b>	<b>28.96</b>

\* Reflecting adjustment per revaluation of 2020 Assessment Roll.

**PARISH OF CADDO**  
**AD VALOREM REVENUE PROJECTION**  
**2021 (CURRENT YEAR)**

Millage	Gross Revenue	Estimated Uncollectible Taxes 4.00%	Payments In Lieu of Taxes	Estimated Prior Year Taxes	Net Revenue	Retirement Contrib from Taxes 2.96%
General Fund:						
Exempt Municipalities	\$3,994,330	(159,770)	49,438	29,807	3,913,805	118,230
Remainder of Parish	3,294,970	(131,800)	0	14,027	3,177,197	97,530
	7,289,300	(291,570)	49,438	43,834	7,091,002	215,760
Public Works:						
Road and Bridge	5,049,420	(201,980)	0	60,698	4,908,138	149,460
Solid Waste Disposal	0	0	0	1,544	1,544	0
Drainage	1,713,850	(68,550)	0	14,238	1,659,538	50,730
	6,763,270	(270,530)	0	76,480	6,569,220	200,190
Public Facilities:						
Road and Bridge	0	0	0	0	0	0
Solid Waste Disposal	0	0	0	0	0	0
Drainage	0	0	0	0	0	0
Parks and Recreation	1,548,000	(61,920)	0	10,830	1,496,910	45,820
	1,548,000	(61,920)	0	10,830	1,496,910	45,820
Building Maintenance	5,086,270	(203,450)	0	35,250	4,918,070	150,550
Detention Facilities	9,343,260	(373,730)	0	70,998	9,040,528	276,550
Juvenile Justice	3,685,710	(147,430)	0	25,558	3,563,838	109,090
Public Health:						
Original	2,156,140	(86,250)	0	16,141	2,086,031	63,820
Supplemental	1,437,430	(57,500)	0	11,689	1,391,619	42,550
	3,593,570	(143,750)	0	27,830	3,477,650	106,370
Biomedical Center	3,059,140	(122,370)	0	22,390	2,959,160	90,550
Criminal Justice	6,228,840	(249,150)	0	22,532	6,002,222	184,370
Debt Service	2,764,280	(110,570)	0	21,148	2,674,858	81,820
Total	\$49,361,640	(\$1,974,470)	\$49,438	\$356,850	\$47,793,458	\$1,461,070

**PARISH OF CADDO**  
**AD VALOREM REVENUE PROJECTION**  
**2022 (BUDGET YEAR)**

Millage	Gross Revenue	Estimated Uncollectible Taxes 4.00%	Payments In Lieu of Taxes	Estimated Prior Year Taxes	Net Revenue	Retirement Contrib from Taxes 2.96%
General Fund:						
Exempt Municipalities	\$4,012,060	(160,480)	48,000	22,355	3,921,935	118,750
Remainder of Parish	3,306,500	(132,260)	0	10,520	3,184,760	97,870
	7,318,560	(292,740)	48,000	32,876	7,106,696	216,620
Public Works:						
Road and Bridge	4,996,430	(199,860)	0	45,524	4,842,094	147,890
Solid Waste Disposal	0	0	0	1,158	1,158	0
Drainage	1,720,990	(68,840)	0	10,679	1,662,829	50,940
	6,717,420	(268,700)	0	57,360	6,506,080	198,830
Public Facilities:						
Road and Bridge	0	0	0	0	0	0
Solid Waste Disposal	0	0	0	0	0	0
Drainage	0	0	0	0	0	0
Parks and Recreation	1,554,440	(62,180)	0	8,123	1,500,383	46,010
	1,554,440	(62,180)	0	8,123	1,500,383	46,010
Building Maintenance	5,107,460	(204,300)	0	26,438	4,929,598	151,180
Detention Facilities	9,382,180	(375,290)	0	53,249	9,060,139	277,700
Juvenile Justice	3,775,080	(151,000)	0	19,169	3,643,249	111,740
Public Health:						
Original	2,165,120	(86,600)	0	12,106	2,090,626	64,090
Supplemental	1,443,410	(57,740)	0	8,767	1,394,437	42,720
	3,608,530	(144,340)	0	20,873	3,485,063	106,810
Biomedical Center	3,071,880	(122,880)	0	16,793	2,965,793	90,920
Criminal Justice	6,254,780	(250,190)	0	16,899	6,021,489	185,140
Debt Service	2,775,790	(111,030)	0	15,861	2,680,621	82,160
Total	\$49,566,120	(\$1,982,650)	\$48,000	\$267,638	\$47,899,108	\$1,467,110

# DEBT SERVICE AND FINANCIAL OBLIGATIONS

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## Debt Insurance and Management

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

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

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

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

The Parish of Caddo's adherence to federal and state laws, rules and regulations as well as its strong financial policies and procedures made it possible to obtain a triple A rating, the highest credit quality given by the rating agencies. The Parish received a triple-A rating from Standard & Poor's (AAA) and has successfully retained that rating.

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

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



**PARISH OF CADDO**  
**COMPUTATION OF LEGAL DEBT MARGIN**  
**DECEMBER 31, 2020**

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

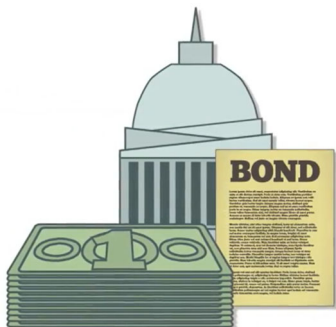
Under Louisiana law, the Parish's outstanding general obligation debt shall not exceed 10% of the assessed valuation for bonded debt for any purpose and 35% of the total assessed value for all purposes. A total of approximately \$743,905,976 of additional bonded debt could be issued pursuant to the 35% limitation.

Calculation of the legal debt limit based on the audited data contained the Fiscal Year 2020 Comprehensive Annual Financial Report:

<b>Total 2020 Assessed Value for Parish</b>	<b><u>\$2,175,706,893</u></b>
	<u>Refunding Bonds</u>
Debt limit - 10% of assessed value for any one purpose:	\$217,570,689
Parish Debt plus interest applicable to Debt Limit:	<u>17,591,437</u>
Legal debt margin:	<u><u>\$199,979,252</u></u>

The Parish of Caddo's current net debt applicable to the debt limit is 8.09%, leaving significant room for growth if the voters choose to approve future general obligation (GO) bonds. The Louisiana Constitution (RS 39:521) states that only debt approved by the majority of qualified voters voting in an election held for that purpose is subject to the debt limit calculation. Therefore, the Parish's other long-term debt related to revenue bonds and capital leases are excluded from the debt limit calculation.

Debt service payments on the Parish's GO bond debt are funded by a debt service millage rate of 1.50 in 2022.



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, 2021**

<u>Bond Issue</u>	<u>Principal</u>	<u>Additions</u> <u>(Reductions)</u>	<u>2021</u>		<u>Principal</u>
	<u>Outstanding</u> <u>12/31/2020</u>		<u>Principal</u> <u>Payments</u>	<u>Interest</u> <u>Payments</u>	<u>Outstanding</u> <u>12/31/2021</u>
GOB Refunding, May 2014	\$ 4,950,000	\$ -	\$ (630,000)	\$ 163,425	\$ 4,320,000
GOB Refunding, August 2015	5,300,000	-	(555,000)	230,000	4,745,000
GOB Refunding, June 2016	6,410,000	-	(625,000)	124,999	5,785,000
	<u>\$16,660,000</u>	<u>-</u>	<u>(1,810,000)</u>	<u>518,424</u>	<u>\$14,850,000</u>

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

<u>Years ending December 31:</u>	<u>2014 Refunding</u>		<u>2015 Refunding</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2022	\$ 655,000	\$ 144,150	\$ 585,000	\$ 207,200	
2023	680,000	123,275	610,000	183,300	
2024	700,000	99,975	640,000	158,300	
2025	735,000	74,863	670,000	128,750	
2026	760,000	46,800	710,000	94,250	
2027	790,000	15,800	745,000	57,875	
2028	-	-	785,000	19,625	
2029	-	-	-	-	
	<u>\$ 4,320,000</u>	<u>\$ 504,863</u>	<u>\$ 4,745,000</u>	<u>\$ 849,300</u>	
<u>Years ending December 31:</u>	<u>2016 Refunding</u>		<u>TOTAL</u>		<u>GRAND</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>TOTAL</u>
2022	\$ 645,000	\$ 111,981	\$ 1,885,000	\$ 463,331	\$ 2,348,331
2023	665,000	98,554	1,955,000	405,129	2,360,129
2024	690,000	84,665	2,030,000	342,940	2,372,940
2025	710,000	70,315	2,115,000	273,928	2,388,928
2026	735,000	55,504	2,205,000	196,554	2,401,554
2027	755,000	40,231	2,290,000	113,906	2,403,906
2028	780,000	24,498	1,565,000	44,123	1,609,123
2029	805,000	8,251	805,000	8,251	813,251
	<u>\$ 5,785,000</u>	<u>\$ 493,999</u>	<u>\$12,965,000</u>	<u>\$ 1,384,831</u>	<u>\$16,698,162</u>

The GO Bonds issued in 2007, 2008 and 2009 and refunded in 2014, 2015, and 2016 was issued to fund major capital projects based on the Parish's 5-year capital improvement plan.

**PARISH OF CADDO**  
**STATEMENT OF LIMITED TAX REVENUE BONDS**  
**DECEMBER 31, 2021**

<u>Bond Issue</u>	<u>Principal Outstanding 12/31/2020</u>	<u>Additions (Reductions)</u>	<u>2021</u>		<u>Principal Outstanding 12/31/2021</u>
			<u>Principal Payments</u>	<u>Interest Payments</u>	
Limited Tax Revenue Bonds, Refunding 2019	\$ 3,690,000	-	(320,000)	76,954	\$ 3,370,000
Limited Tax Revenue Bonds, Series 2020	\$ 9,180,000	-	(310,000)	362,600	\$ 8,870,000
	<u>\$ 12,870,000</u>	<u>-</u>	<u>(630,000)</u>	<u>439,554</u>	<u>\$ 12,240,000</u>

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

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

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

<u>Years ending December 31:</u>	<u>2019 Refunding</u>	
	<u>Principal</u>	<u>Interest</u>
2022	\$ 325,000	\$ 69,924
2023	340,000	62,675
2024	355,000	55,100
2025	365,000	47,252
2026	370,000	39,240
2027	390,000	30,956
2028	400,000	22,345
2029	410,000	13,516
2030	415,000	4,524
	<u>\$ 3,370,000</u>	<u>\$ 345,532</u>

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

**PARISH OF CADDO**  
**STATEMENT OF LIMITED TAX REVENUE BONDS**  
**DECEMBER 31, 2021**

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

Years ending December 31:	2020 Series		TOTAL		GRAND TOTAL
	Principal	Interest	Principal	Interest	
2022	\$ 325,000	\$ 346,725	\$ 650,000	\$ 416,649	\$ 1,066,649
2023	340,000	330,100	680,000	\$ 392,775	\$ 1,072,775
2024	360,000	312,600	715,000	\$ 367,700	\$ 1,082,700
2025	380,000	294,100	745,000	\$ 341,352	\$ 1,086,352
2026	400,000	274,600	770,000	\$ 313,840	\$ 1,083,840
2027	420,000	254,100	810,000	\$ 285,056	\$ 1,095,056
2028	440,000	232,600	840,000	\$ 254,945	\$ 1,094,945
2029	460,000	210,100	870,000	\$ 223,616	\$ 1,093,616
2030	485,000	188,900	900,000	\$ 193,424	\$ 1,093,424
2031	505,000	169,100	505,000	\$ 169,100	\$ 674,100
2032	525,000	148,500	525,000	\$ 148,500	\$ 673,500
2033	545,000	127,100	545,000	\$ 127,100	\$ 672,100
2034	565,000	104,900	565,000	\$ 104,900	\$ 669,900
2035	585,000	84,825	585,000	\$ 84,825	\$ 669,825
2036	605,000	66,975	605,000	\$ 66,975	\$ 671,975
2037	625,000	48,525	625,000	\$ 48,525	\$ 673,525
2038	645,000	29,475	645,000	\$ 29,475	\$ 674,475
2039	660,000	9,900	660,000	\$ 9,900	\$ 669,900
	<u>\$ 8,870,000</u>	<u>\$ 3,233,125</u>	<u>\$12,240,000</u>	<u>\$ 3,578,657</u>	<u>\$ 15,818,657</u>

# PARISH OF CADDO

## BONDED DEBT PER CAPITA

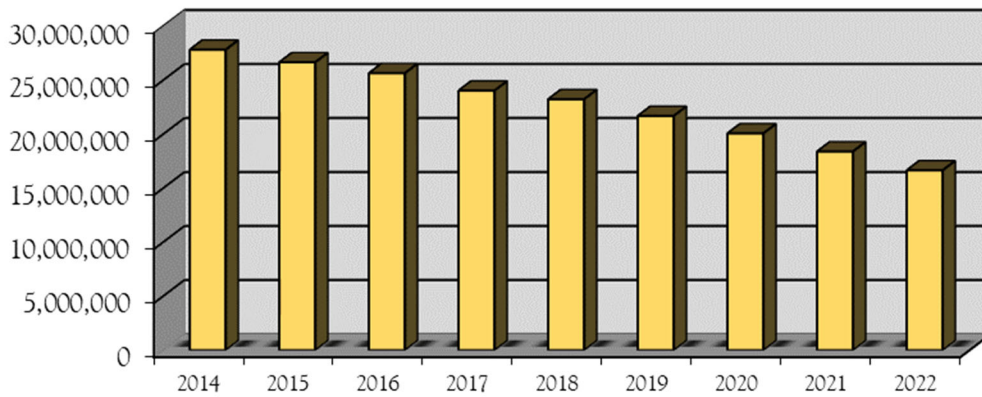
DECEMBER 31, 2021 THROUGH DECEMBER 31, 2022

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<u>Year</u>	<u>Population</u>	<u>Bonded Debt Outstanding</u>	
		<u>Principal</u>	<u>Per Capita</u>
2013	254,887	\$26,670,000	\$105
2014	252,405	\$25,660,000	\$102
2015	251,164	\$24,045,000	\$96
2016	247,597	\$23,250,000	\$94
2017	245,150	\$21,705,000	\$89
2018	241,173	\$20,085,000	\$83
2019	242,922	\$18,405,000	\$76
2020 *	236,335	\$16,660,000	\$69
2021 *	236,335	\$14,850,000	\$61
2022 *	236,335	\$13,040,000	\$55

\* Estimated

### BONDED DEBT TREND



## 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
- 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 or maintenance expenditure costing \$2,500 or

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

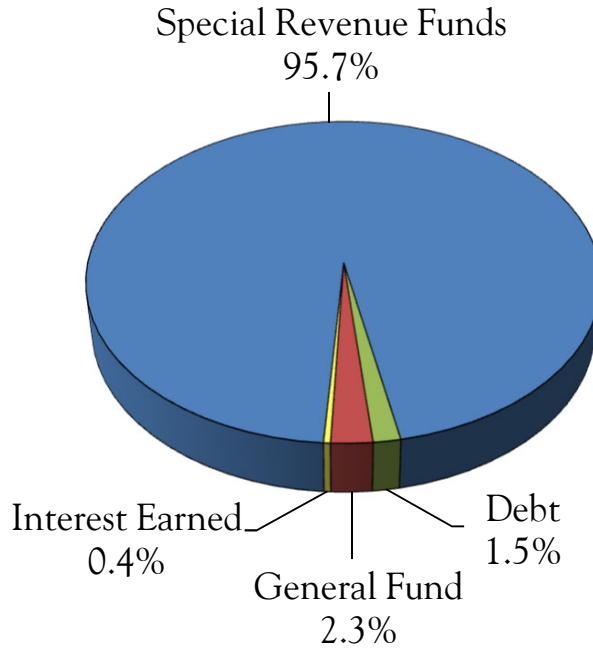
Determination of the need for a capital project rests primarily with each department. This need is expressed as a part of the department's capital plan. Projects are identified and discussed and given priority during the staff budget retreat. At this time the project list is revised to only list those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

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

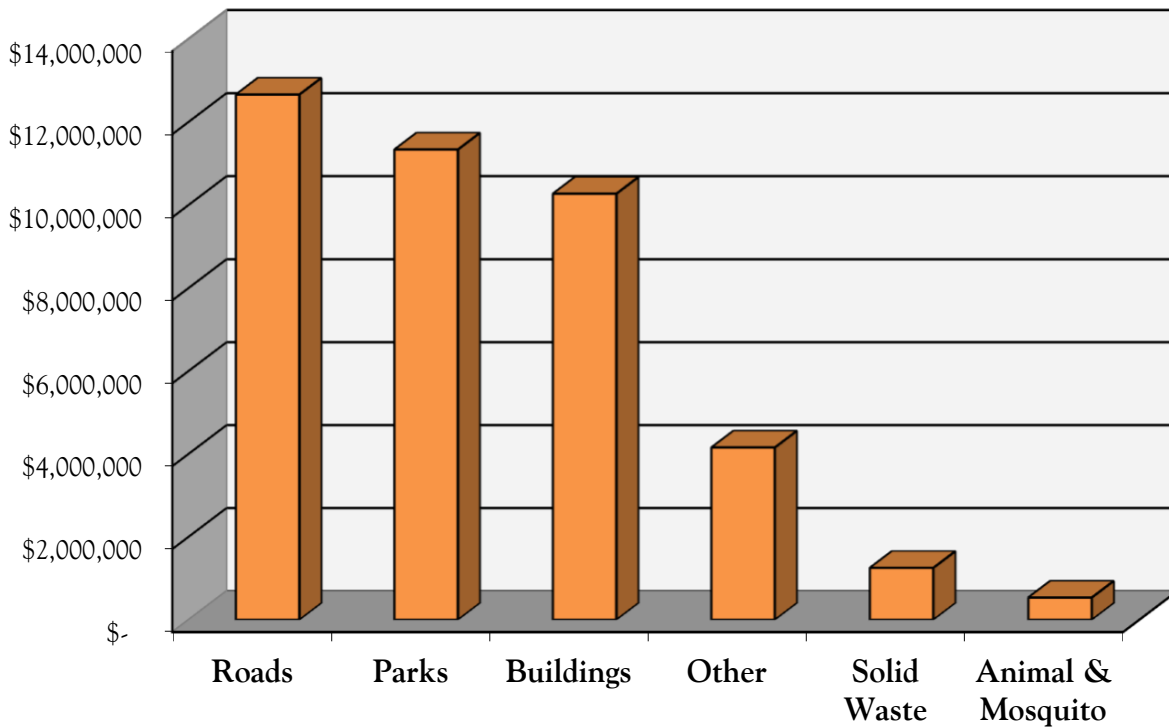


# CAPITAL OUTLAY FUND

## SOURCES OF FUNDING



## EXPENDITURES BY MAJOR FUNCTION





# CAPITAL OUTLAY FUND

## Budget Summary 2022 Capital Expenditure Program

Function	Amount
Administration	\$ 3,593,000
District Attorney	\$ 245,400
Information Systems	\$ 220,380
Highland Health Unit	\$ 625,000
Vivian Health Unit	\$ 70,000
Caddo Community Action Agency	\$ 575,000
Parish Courthouse	\$ 4,020,000
Juvenile Court Buildings	\$ 1,227,000
Coroners Building	\$ 395,000
Government Plaza	\$ 315,000
David Raines Center	\$ 325,000
Francis Bickham Building	\$ 605,000
Caddo Correctional Center	\$ 2,113,000
Animal Services and Mosquito Control	\$ 535,000
Solid Waste	\$ 1,250,000
Roads and Drainage	\$ 12,659,000
Parks and Recreation	\$ 11,333,700
Program Administration	\$ 94,726
Total	\$ 40,201,206

**CAPITAL OUTLAY FUND (490)**

**Detail Budget Worksheet**

Project Description	Adopted Capital Budget	Impact on Operating Budget	
		Amount*	Description
<b>Revenues:</b>			
3610 Interest Earned	\$ 154,726		
<b>Total Revenues</b>	<b>154,726</b>		
<b>Expenditures:</b>			
120 Criminal Justice:			
23 District Attorney:			
4740 Vehicle Purchases:			
Replacement Vehicles (3)	50,000	\$ 5,000	Repair Cost Savings
4743 Equipment Purchases			
Computer Hardware/Software	195,400	\$ 5,000	Repair Cost Savings
<b>Total District Attorney</b>	<b>245,400</b>		
131 Administration:			
4524 Feasibility Study	50,000		
4524 Siren Study	200,000		
4739 Law School	700,000		
4739 LSU Medical Building	333,000		
4739 Project Blue Cat	2,000,000		
4739 Monument Removal	300,000		
4739 Industrial Park Improvements	10,000		
<b>Total Administration</b>	<b>3,593,000</b>		
136 Information Systems:			
4745 Computer Hardware and Software Purchases:			
HR Software Enhancements	65,380		
Microsoft Enterprise Agreement	55,000		
Workstation Replacement	20,000		
Server Equipment Upgrades	20,000		
Network Infrastructure Improvement	25,000		
SIP Phone System	10,000		
Cyber Security Advancements	25,000		
<b>Total Information Systems</b>	<b>220,380</b>		

**CAPITAL OUTLAY FUND (490)**

**Detail Budget Worksheet**

Project Description	Adopted Capital Budget	Impact on Operating Budget	
		Amount*	Description
<b>161 Facilities and Maintenance:</b>			
<b>14 Highland Health Unit:</b>			
<b>4739 Building Renovations:</b>			
Bi-Polar Ionization	25,000		
Replace Chillers/Piping - Phase III	400,000	\$ 20,000	Utilities/Repair Savings
Upgrade Electrical Service to 480V	200,000	\$ 15,000	Utilities Savings
	625,000		
<b>15 Vivian Health Unit</b>			
<b>4739 Building Renovations:</b>			
Bi-Polar Ionization	35,000		
Paint Offices	15,000		
Seal/Stripe Parking Lot	20,000		
	70,000		
<b>60 Caddo Community Action Agency:</b>			
<b>4739 Building Renovations:</b>			
Remodel restrooms in all 3 buildings	60,000	\$ 3,000	Repair Savings
Replace Storage Building behind Building 3	60,000		
Build Computer Room	125,000		
New Roof on Sanctuary	100,000		
Replace all HVAC/Bi-Polar Ionization	200,000	\$ 10,000	Utilities/Repair Savings
Lighting Upgrades	10,000	\$ 2,000	Utilities Savings
Ceiling Remodel/Stairwell Remodel	20,000		
	575,000		
<b>61 Courthouse:</b>			
<b>4739 Building Renovations:</b>			
MEP Upgrade - Phase I	3,000,000		
Roof Phase II	350,000		
Remodel Public Restrooms - Ground Floor	100,000		
Replace AHUs 5th and 6th Floor - Phase I	125,000		
Repave Judge's Parking Lot	20,000		
Replace AC - FM Warehouse	20,000	\$ 1,000	Utilities Savings
Upgrade Electrical in all Courtrooms	30,000		
General Renovations	25,000	\$ 10,000	Repair Cost Savings
G1 Remodel	25,000	\$ 15,000	Repair Cost Savings
Security Upgrades	20,000		
Reconfigure Water Manifold and install Valves	20,000		
North Substation Upgrades	70,000		
South Substation Upgrades	45,000		
	3,850,000		

**CAPITAL OUTLAY FUND (490)**

**Detail Budget Worksheet**

Project Description	Adopted Capital Budget	Impact on Operating Budget	
		Amount*	Description
<b>4740</b> Vehicle Purchases:			
Replacement SUV	35,000	\$ 2,500	Repair Cost Savings
Replacement 2 Pickups	80,000	\$ 7,500	Repair Cost Savings
	115,000		
<b>4743</b> Equipment Purchases:			
Replace X-Ray Machine	55,000	\$ 5,000	Repair Cost Savings
	4,020,000		
<b>62 Juvenile Court Buildings:</b>			
<b>4739</b> Building Renovations:			
Upgrade Detention Staff Restrooms - Touch free	7,000		
Upgrade Storage in Gym	60,000		
Paint Cell Doors in Pods	75,000		
General Renovations in Court Building	50,000		
2nd Floor Annex Remodel - Planning	35,000		
Replace PTBs in Court Building - Phase II	100,000	\$ 10,000	Repair Cost Savings
Replace Roof at Court DA Annex	125,000		
Replace 2 AHUs in Detention	300,000	\$ 7,500	Repair Cost Savings
Lighting Upgrades	20,000	\$ 1,500	Utilities Savings
Carpet in Annex	20,000		
	792,000		
<b>4740</b> Vehicle Purchases:			
Replace 2 Vans	60,000	\$ 7,500	Repair Cost Savings
Replace 2 Pickups	70,000	\$ 7,500	Repair Cost Savings
Replace 4 Vehicles	100,000	\$ 12,500	Repair Cost Savings
	230,000		
<b>4743</b> Equipment Purchases:			
Food Management System	50,000	\$ 5,000	Food savings
Replace Furniture in Probation	60,000		
Replace Kitchen Equipment	35,000	\$ 1,000	Repair Cost Savings
Replace Freezer	60,000	\$ 4,500	Repair Cost Savings
	205,000		
	1,227,000		
<b>63 Coroner's Office:</b>			
<b>4739</b> Building Renovations:			
Bi-Polar Ionization	35,000		
Roof Upgrade	70,000		
General Renovations	10,000		
	115,000		

**CAPITAL OUTLAY FUND (490)**

**Detail Budget Worksheet**

Project Description	Adopted Capital Budget	Impact on Operating Budget	
		Amount*	Description
<b>64 LSU Extension Building:</b>			
4739 Building Renovations:			
Kitchen Remodel	80,000	\$ 5,000	Repair Cost Savings
Bi-Polar Ionization	45,000		
Replace Metal Roof	150,000		
Security Upgrade	5,000		
	280,000		
<b>66 Francis Bickham Building:</b>			
4739 Building Renovations:			
Bullet-Proof Windows- DA offices	260,000	\$ 4,500	Repair Cost Savings
Cooling Tower	30,000		
Bathroom Remodel	150,000		
Bi-Polar Ionization	125,000		
Replace Awning	5,000		
Replace Exhaust Fan System	10,000		
Replace Ceiling - Phase I	25,000		
	605,000		
<b>67 Caddo Correctional Center:</b>			
4739 Building Renovations:			
Additional Audio in Pods	15,000	\$ 1,000	Repair Cost Savings
COVID Information Distribution System	85,000		
Remodel of ES Breakroom	300,000		
Replace Hot Water Plant	1,000,000		
LED Inside Lightin Retrofit - Phase IV	100,000		
Replace Awning	200,000		
Security Upgrade	100,000		
Air Handler Unit Replacement - Phase II	225,000		
Replace Shower Hinges	35,000		
	2,060,000		
4740 Vehicle Purchases:			
Replace 1 Pickup	35,000	\$ 1,000	Repair Cost Savings
4743 Equipment Purchases:			
Replace 1 Zero Turn Mower	18,000	\$ 1,000	Repair Cost Savings
	2,113,000		
<b>68 Government Plaza</b>			
4739 Building Renovations:			
New Carpet and Paint - 7th floor	175,000		
New Carpet in Commission Office Area	35,000		

**CAPITAL OUTLAY FUND (490)**

**Detail Budget Worksheet**

Project Description	Adopted Capital Budget	Impact on Operating Budget	
		Amount*	Description
Upgrades on 8th floor	100,000		
Security Upgrades	5,000		
	315,000		
<b>69 David Raines Center (MLK Community Center):</b>			
<b>4739 Building Renovations:</b>			
HVAC Upgrade/Bi-Polar Ionization	170,000	\$ 10,000	Utilities/Repair Savings
Drainage Improvements at Student Drop Off	30,000		
Restroom Remodel - Phase II	45,000		
Repair Slab/Abatement in Dental Areas	80,000		
	325,000		
<b>Total Facilities and Maintenance</b>	<b>10,270,000</b>		
<b>312 Animal Services and Mosquito Control:</b>			
<b>4739 Building Renovations:</b>			
New Surgery Building	400,000	(\$7,500)	Utility Cost
Replace Epoxy Flooring - Phase III	5,000		
Mosquito Plumbing Improvements	10,000		
	415,000		
<b>4740 Vehicle Purchases:</b>			
Replace 2 Animal Services Trucks	120,000		
<b>Total Animal Services and Mosquito Control</b>	<b>535,000</b>		
<b>423 Solid Waste Disposal:</b>			
<b>4723 Solid Waste Projects:</b>			
Blanchard Compactor Site Upgrades	50,000		
Broadband Expansion	500,000		
	550,000		
<b>4741 Heavy Equipment:</b>			
Replace 2 Roll Off Truck	400,000	\$ 30,000	Repair Cost Savings
<b>4743 Equipment Purchases:</b>			
Containers and Compactor Replacements	300,000	\$ 2,500	Repair Cost Savings
<b>Total Solid Waste Disposal</b>	<b>1,250,000</b>		
<b>441 Public Works:</b>			
<b>30 Drainage Capital Improvements:</b>			
<b>4722 Drainage Projects:</b>			
Contract Drainage Maintenance	50,000		

**CAPITAL OUTLAY FUND (490)**

**Detail Budget Worksheet**

Project Description	Adopted Capital Budget	Impact on Operating Budget	
		Amount*	Description
Culvert Conversions	50,000		
Navigation Feasibility Study for Red River	50,000		
Buncombe Road Bridge Replacement	500,000		
Leonard Road Bridge Replacement	700,000		
Blanchard Latex Road Bridge Replacement	700,000		
Jefferson Paige Road Bridge Replacement	500,000		
	2,550,000		
<b>4741 Heavy Equipment:</b>			
Replace Tree Truck at South Camp	150,000	\$ 10,000	Repair Cost Savings
Replace Mini Skid Loader at North Camp	55,000	\$ 10,000	Repair Cost Savings
	205,000		
	2,755,000		
<b>31 Road Capital Improvements:</b>			
<b>4721 Road Construction Projects:</b>			
Overlay and Rehabilitation	4,700,000		
Overlay and Rehabilitation - Parish Transportation Fund	1,300,000		
Striping Program	75,000		
Bridge Program	50,000		
Guard Rail Replacement Program	75,000		
Port I-69 Frontage Road	1,750,000		
	7,950,000		
<b>4739 Building Renovations:</b>			
New Camp Building	1,000,000		
PW Admin Office Upgrade	100,000		
Permits Database Upgrade	50,000		
	1,150,000		
<b>4740 Vehicle Purchases:</b>			
Replace 1 Pickup Trucks (Bridge Crew)	50,000	\$ 6,000	Repair Cost Savings
Replace 3 Vehicles with 4x4s	114,000	\$ 1,500	Repair Cost Savings
	164,000		
<b>4743 Equipment Purchases:</b>			
Replace Shoulder Machine at South Camp	100,000		
Replace 6 CY Dump Truck at North Camp	110,000		
Snow Plow and Accessories	80,000		
	290,000		
	9,554,000		

**CAPITAL OUTLAY FUND (490)**

**Detail Budget Worksheet**

Project Description	Adopted Capital Budget	Impact on Operating Budget	
		Amount*	Description
<b>431 Fleet Services:</b>			
<b>4739 Building Renovations:</b>			
Electrical Upgrade	235,000		
Boat/Truck Shed	75,000		
	310,000		
<b>4743 Equipment Purchases:</b>			
Replace Two Message Boards	40,000		
	350,000		
	12,659,000		
<b>Total Roads, Bridges and Drainage</b>	<b>12,659,000</b>		
<b>511 Parks and Recreation:</b>			
<b>4739 Construction and Improvements:</b>			
Earl Williamson Park Improvement - Phase II	500,000		
Community Parks	500,000		
Parks Administration Office - Phase II	120,000		
PBS Pinchback Park - Phase II	500,000		
General Park System Improvements	300,000		
Black Bayou Watershed - Robert Nance	200,000	\$ 12,500	Repair Cost Savings
Walter B Jacobs - New Facility	9,050,000	\$ (150,000)	Utilities
	11,170,000		
<b>4740 Vehicle Purchases:</b>			
New Vehicle	34,000	\$ (1,500)	Gas and Oil Cost
Replacement Vehicle	34,000	\$ 2,500	Repair Cost Savings
	68,000		
<b>4743 Equipment Purchases:</b>			
Recreation Management Software	16,000		
Furniture	15,000		
Two Mowers	25,000		
Two Utility Vehicles	21,000		
Portable Stage	18,700		
	95,700		
<b>Total Parks and Recreation</b>	<b>11,333,700</b>		



**CAPITAL OUTLAY FUND (490)**

**Detail Budget Worksheet**

Project Description	Adopted Capital Budget	Impact on Operating Budget	
		Amount*	Description
<b>131 Fund Administration:</b>			
4321 Legal and Audit	7,679		
4361 General Fund Administration	87,047		
<b>Total Fund Administration</b>	<b>94,726</b>		
<b>Total Expenditures</b>	<b>40,201,206</b>		
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(40,046,480)</b>		
<b>Other Financing Sources (Uses):</b>			
3837 Transfer From General Fund	941,500		
3838 Transfer From Building Maintenance Fund	948,000		
3841 Transfer From Parks and Recreation Fund	413,700		
3842 Transfer From Solid Waste Disposal Fund	1,250,000		
3847 Transfer From Public Works Fund	12,659,000		
3845 Transfer From Health Tax Fund	535,000		
3844 Transfer From Juvenile Justice Fund	200,000		
3849 Transfer From Oil and Gas Fund	1,654,280		
3854 Transfer From Capital Improvement Fund	620,000		
3839 Transfer From American Rescue Plan Fund	16,825,000		
3856 Transfer From Reserve Trust Fund	4,000,000		
<b>Total Other Financing Sources (Uses)</b>	<b>40,046,480</b>		
<b>Excess (Deficiency) 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

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2022

### ROAD CONSTRUCTION

- PTF Overlay & Road Treatment
  - Keithville-Springridge Road
- Overlay & Road Treatment
- Striping Program
- Guard Rail Program
- Approach Slab Program
- Bridge Replacement Program
  - Blanchard Latex Road
  - Old Mooringsport Road
  - Keith Road
  - Keatchie Marshall Road
- Chip Seal Program
- Road Patching Program



### DRAINAGE CONSTRUCTION

- Flood Prone Mitigation Program
- Culvert Conversions
- Contract Drainage
- Linwood Rd Bridge Replacement
- Keithville-Springridge Road Bridge Replacement
- Mayo Road Bridge Replacement

### SOLID WASTE

- Compactor Site Upgrades

2023

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### ROAD CONSTRUCTION

- PTF Overlay & Road Treatment
  - Wallace Lake Road
- Overlay & Road Treatment
- Striping Program
- Guard Rail Program

# DEPARTMENT OF PUBLIC WORKS

## 5 YEAR CAPITAL IMPROVEMENT PROGRAM

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- Bridge Replacement Program
  - Blanchard Latex Road
  - Elysian Fields Road
  - Sparks Davis Road
  - Clyde Place Vivian Road
- Chip Seal Program
- Road Patching Program

### DRAINAGE CONSTRUCTION

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

### SOLID WASTE

- Compactor Site Upgrades

2024

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### ROAD CONSTRUCTION

- PTF Overlay & Road Treatment
  - Roads to be Determined
- Overlay & Road Treatment
- Striping Program
- Guard Rail Program
- Approach Slab Program
- Bridge Replacement Program
- Chip Seal Program
- Road Patching Program
- Bledsoe Extension
- TBD Road Reconstruction



### DRAINAGE CONSTRUCTION

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

# DEPARTMENT OF PUBLIC WORKS

## 5 YEAR CAPITAL IMPROVEMENT PROGRAM

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### SOLID WASTE

- Compactor Site Upgrades

2025

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### ROAD CONSTRUCTION

- PTF Overlay & Road Treatment
  - Roads to be Determined
- Overlay & Road Treatment
- Striping Program
- Guard Rail Program
- Approach Slab Program
- Bridge Replacement Program
- Chip Seal Program
- Road Patching Program
- Kimberly Rd Extension
- TBD Road Reconstruction



### DRAINAGE CONSTRUCTION

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

### SOLID WASTE

- Compactor Site Upgrades

2026

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### ROAD CONSTRUCTION

- PTF Overlay & Road Treatment
  - Roads to be Determined
- Overlay & Road Treatment
- Striping Program
- Guard Rail Program
- Approach Slab Program
- Bridge Replacement Program

# DEPARTMENT OF PUBLIC WORKS

## 5 YEAR CAPITAL IMPROVEMENT PROGRAM

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- Chip Seal Program
- Road Patching Program
- 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

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### CADDO CORRECTIONAL CENTER

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#### 2022

- Install 75 additional/new cameras at CCC
- Increase Retention for Video
- Additional Audio in PODS
- COVID Information Distribution System
- Remodel of ES Breakroom
- Replace Hot Water Plant
- LED Inside Lighting Retrofit Phase-IV
- Replace Awning
- Security Upgrade
- Air Handler Unit Replacement Phase-II
- Rec Yard Window Replacement
- Replace 1 Zero Turn Mower
- Replace Exhaust Fans Phase I
- Replace Shower Hinges
- 3 Roof Top A/C Units Replacement



#### 2023

- Soundproofing in Pods
- Replace Exhaust Fans Phase – II
- Lighting Upgrade
- Carpet Replacement all Pods
- Replace Sally Port Gates
- Security Upgrade
- Replace All Fire Doors

#### 2024

- Reseal Bldg.
- Soundproofing in Pods
- Lighting Upgrade
- Replace Exhaust Fans Phase – II
- Lighting Upgrade
- Carpet Replacement all Pods
- Security Upgrade
- Replace All Fire Doors

# DEPARTMENT OF FACILITIES AND MAINTENANCE

## 5 YEAR CAPITAL IMPROVEMENT PROGRAM

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### 2025

- Reseal Bldg.
- Soundproofing in Pods
- Lighting Upgrade
- Security Upgrades
- Replacement of Kitchen Refrigeration units Phase -1
- Replace Water Heaters 5 Each Phase-1

### 2026

- Replacement of All Kitchen Refrigeration Units Phase-II
- Replace 2 Dryers
- Replacement of Cooling, Towers, Boilers, Pumps and Chillers Phase 1
- Replace 2 Washing Machines

## CADDO PARISH COURTHOUSE

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### 2022

- MEP Upgrade
- Roof Phase II
- Remodel Public Restrooms Ground Floor
- Replace Marley Cooling Tower
- 480V Electric Service Upgrade Phase I
- Replace AHU's 5th & 6th Floor
- Replace X Ray Machine in Basement
- Repave Judge's Parking Lot
- Replace AC FM Warehouse
- Upgrade Electrical to all Courtrooms
- General Renovations
- G1 Remodel
- Security Upgrades
- Reconfigure Water Manifold & Install Valves



### 2023

- Replace AHU's G-18, 1 York Unit
- G18 Courtroom Remodel
- Upgrade Phone System

# DEPARTMENT OF FACILITIES AND MAINTENANCE

## 5 YEAR CAPITAL IMPROVEMENT PROGRAM

---

- Replace York Chiller
- 480V Electric Service Upgrade Phase II
- Restroom Remodels
- Replace 2 AHU's
- Clerk of Court Abatement



### 2024

- Replace York AHU
- General renovations
- 480V Electric Service Upgrade Phase III
- Generator Replacement

### 2025

- General renovations
- Lighting upgrade
- Remodel (2) courtrooms
- 480V Electric Service Upgrade Phase III

## FRANCIS P BICKHAM BUILDING

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### 2022

- Remodel DA offices with bullet proof window, lobby/reception area
- Bathroom Remodel
- Bi-Polar Ionization
- Electrical Upgrade Phase I/Generator
- Remodel 2nd Floor Atrium for useable space
- Replace Awning
- Replace Exhaust Fan System
- Replace Ceiling Phase I

### 2023

- Replace Server Room A/C Units
- Electrical Upgrade Phase II
- HVAC Upgrade Phase I
- Replace Ceiling Phase II

# DEPARTMENT OF FACILITIES AND MAINTENANCE

## 5 YEAR CAPITAL IMPROVEMENT PROGRAM

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### 2024

- Replace flooring
- HVAC Upgrade Phase II
- Replace Ceiling Phase III

### 2025

- Windows on 1st Floor
- HVAC Upgrade Phase III
- Replace flooring
- Replace Ceiling Phase IV



**CORONER'S OFFICE**

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### 2022

- Bi-Polar Ionization
- Roof Upgrade
- Reconstruct Landscaping
- Flag Pole
- General Renovations

**LSU EXTENSION**

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### 2022

- Kitchen Remodel with new appliances
- Bi-Polar Ionization
- Replace Metal Roof
- Security Upgrades

### 2023

- Replace flooring in offices

### 2024

- Light upgrade
- Security Upgrades

# DEPARTMENT OF FACILITIES AND MAINTENANCE

## 5 YEAR CAPITAL IMPROVEMENT PROGRAM

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### JUVENILE COURT

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#### 2022

- Update Detention Staff Restrooms (touch free)
- Update Restrooms in PODS to Suicide Toilets
- Upgrade Storage in Gym
- Paint Cell Doors in PODS
- Replace Kitchen Equipment
- Replace Freezer
- Furniture Replacement Probation
- General Renovations (Painting & Flooring)
- Food Management System
- 2nd Floor Annex Remodel
- Replace PTB's in Court Bldg. Phase II
- Replace Roof at JVCT D.A. Annex
- Replace 2 AHU's in Detention
- Replace HVAC Pumps in Court Bldg.
- Lighting Upgrades
- Carpet for Annex



#### 2023

- Replace Chillers in Annex Bldg.
- Security Upgrades
- Lighting Upgrades

#### 2024

- Lighting upgrades
- Security upgrades
- General renovations

### HEALTH UNIT

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#### 2022

- Remodel Bathrooms
- Bi-Polar Ionization
- Replace Chillers/Piping
- Upgrade Electrical Service

# DEPARTMENT OF FACILITIES AND MAINTENANCE

## 5 YEAR CAPITAL IMPROVEMENT PROGRAM

---

- Replace Rooftop AHU
- Lighting Upgrade

### 2023

- Security Upgrades
- Lighting Upgrades

### 2024

- Reseal exterior of Building
- Replace Flooring
- General Renovations



## DAVID RAINES CENTER

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### 2022

- Remodel Medical/Dental Building
- HVAC Upgrade/Bi-Polar Ionization
- Drainage Improvements at Student Drop off
- Restroom Remodel Phase II

### 2023

- Replace 2 RTU's in Office Bldg.

### 2024

- Re-landscape grounds
- Paint offices in dental

### 2025

- General renovations

## CADDO COMMUNITY ACTION AGENCY

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### 2022

- Remodel the restrooms in all 3 buildings
- Paint the interior of all 3 buildings
- Replace Storage Building behind Building 3
- Motorized Gate Closures for 3 gates

# DEPARTMENT OF FACILITIES AND MAINTENANCE

## 5 YEAR CAPITAL IMPROVEMENT PROGRAM

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- Build Computer Room
- New Roof on Sanctuary
- Remodel 2nd Floor 3rd Building
- Replace all HVAC/Bi-Polar Ionization
- Lighting Upgrades
- Ceiling Remodel/Stairwell Remodel

### 2023

- Renovate 1st Floor 2nd Building Classrooms
- Lighting Upgrade

### 2024

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

### 2025

- Replace flooring

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## VIVIAN HEALTH UNIT

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### 2022

- Bi-polar Ionization
- Paint offices
- Seal/Stripe Parking Lot

### 2023

- General Renovations

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## GOVERNMENT PLAZA

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### 2022

- New Carpet and Paint 7th floor
- New Carpet in Commission Office Area
- New Flooring in Admin, lobby & reception
- Replace Entire Corridor Flooring
- Remodel in HR (breakroom)
- Security Upgrade





# DEPARTMENT OF FACILITIES AND MAINTENANCE

## 5 YEAR CAPITAL IMPROVEMENT PROGRAM

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### ANIMAL SERVICES & MOSQUITO CONTROL

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#### 2022

- New Building Mosquito and Surgery
- Replace epoxy Flooring Phase III
- Mosquito Plumbing Improvements

#### 2023

- Replace epoxy flooring Phase IV
- Replace freezer



### REGIONAL LAB

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#### 2022

- No Requests

### FLEET SERVICES

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#### 2022

- Electrical Upgrade

#### 2023

- LED Upgrades

### PARKS & RECREATION

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#### 2022

- Boat/Truck Shed at Fleet Services

### SOUTH SUBSTATION

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#### 2022

- Stripe Parking Lot
- Replace Worn Flooring in Patrol Room
- Bi-Polar

# DEPARTMENT OF FACILITIES AND MAINTENANCE

## 5 YEAR CAPITAL IMPROVEMENT PROGRAM

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### NORTH SUBSTATION

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#### 2022

- Add Large Boat Cover (Approx. 30'X30")
- Add additional exterior lighting
- Add Signage for office identification
- Add Exterior door w/mag lock to Patrol Room
- Add additional cabinets and countertops
- Paint Trim and replace Baseboards
- Bi-Polar Ionization





# DEPARTMENT OF PARKS AND RECREATION

## 5 YEAR CAPITAL IMPROVEMENT PLAN





# DEPARTMENT OF PARKS AND RECREATION

## 5 YEAR CAPITAL IMPROVEMENT PROGRAM

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2022

### PARK SYSTEM (ALL PARKS)

- Robert Nance Park (Black Bayou Watershed)
- Earl G. Williamson Park - Phase II
- Greenbrook Park - Phase II
- Park Administration Office-Phase II
- PBS Pinchback - Phase II
- Robert G. Lawton (playground)
- Town of Gilliam
- Town of Greenwood (Boothill Speedway Fence)
- Town of Oil City - Phase II
- Town of Vivian (Ballfield)
- Village of Ida (Playground)
- Walter B. Jacobs Memorial Nature Park Center
- General park system improvements



2023

### PARK SYSTEM (ALL PARKS)

- ADA Compliance Park Improvement Projects
- Boom or Burst Byway Project (SRAC and SBCTB)
- Earl G. Williamson Phase III
- Sports Complex Feasibility Study
- PBS Pinchback (Install Synthetic Athletic Field)
- Walter B. Jacobs Memorial Nature Park Center
- Repairs/replacement of piers, boat ramps/docks and trails
- General park system improvements

2024

### PARK SYSTEMS (ALL PARKS)

- ADA Compliance Park Improvement Projects
- Earl G. Williamson Park
- Sports Complex-Concept and Design Phase
- Walter B. Jacobs Memorial Nature Park Center
- Repairs/replacement of piers, boat ramps/docks and trails
- General park system improvements

# DEPARTMENT OF PARKS AND RECREATION

## 5 YEAR CAPITAL IMPROVEMENT PROGRAM

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2025

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### PARK SYSTEMS (ALL PARKS)

- ADA Compliance Park Improvement Projects
- Earl G. Williamson Park
- Sports Complex (baseball/pickleball, soccer, extreme sports, etc.)
- Repairs/replacement of piers, boat ramps/docks and trails
- General park system improvements

2026

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### PARK SYSTEMS (ALL PARKS)

- ADA Compliance Park Improvement Projects
- Earl G. Williamson Park
- Sports Complex (baseball/pickleball, soccer, extreme sports, etc.)
- Walter B. Jacobs Memorial Nature Park Center
- Repairs/replacement of piers, boat ramps/docks and trails
- General park system improvements



# INDIVIDUAL FUND BUDGETS

172 GENERAL FUND

187 SPECIAL REVENUE FUNDS

238 DEBT SERVICE FUND

242 CAPITAL PROJECT FUNDS

247 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**

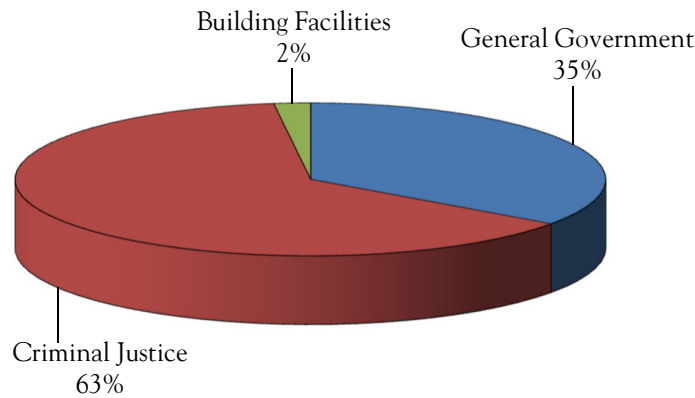
	2020 Actual	2021 Budget	2021 Estimated	2022 Proposed
<b>Revenues</b>				
Tax Revenue	\$ 7,340,619	6,942,471	6,962,153	7,106,696
Licenses & Permits	906,031	812,000	830,276	837,000
Intergovernmental Revenue	1,950,180	1,706,900	1,815,373	1,720,000
Charges For Services	221,008	213,000	207,389	213,000
Rents & Interest Earned	163,059	100,000	101,347	110,000
Other Revenues	66,788	22,000	61,536	30,000
<b>Total Revenues - General Fund</b>	<b>10,647,685</b>	<b>9,796,371</b>	<b>9,978,074</b>	<b>10,016,696</b>
<b>Expenditures By Function</b>				
<b>General Government</b>				
Commission	610,670	723,620	709,803	732,364
Administration & Legal	798,055	921,068	892,764	1,122,541
Human Resources	192,285	204,796	209,470	236,941
Finance	405,346	455,953	399,440	460,064
Information Systems	196,480	215,094	211,503	217,236
Elections	617,503	886,097	699,472	865,321
LSU Extension	67,822	74,500	73,234	74,300
Allocations To Other Entities	567,881	357,000	362,530	402,000
Statutory Appropriations	618,570	676,683	598,494	703,757
<b>Total General Government</b>	<b>4,074,612</b>	<b>4,514,811</b>	<b>4,156,710</b>	<b>4,814,524</b>
<b>Building Facilities</b>				
<b>Facilities &amp; Maintenance</b>				
Coroner	46,124	61,882	62,683	66,384
LSU Extension	27,472	34,827	29,233	33,403
Archives	80,291	85,000	96,860	90,000
David Raines	37,578	82,207	67,160	86,784
<b>Total Building Facilities</b>	<b>191,465</b>	<b>263,916</b>	<b>255,936</b>	<b>276,571</b>
<b>Criminal Justice</b>				
District Court	1,782,127	1,948,222	1,974,591	1,987,978
District Attorney	5,908,844	5,964,037	5,973,685	6,415,489
Coroner	241,483	243,000	239,128	243,000
Constables & Justices of the Peace	61,441	72,000	64,571	69,000
<b>Total Criminal Justice</b>	<b>7,993,895</b>	<b>8,227,259</b>	<b>8,251,975</b>	<b>8,715,467</b>
<b>Total Expenditures - General Fund</b>	<b>12,259,972</b>	<b>13,005,986</b>	<b>12,664,621</b>	<b>13,806,562</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>	<b>(1,612,287)</b>	<b>(3,209,615)</b>	<b>(2,686,547)</b>	<b>(3,789,866)</b>
<b>Other Financing Sources:</b>				
Transfers In	1,700,000	1,400,000	2,528,634	2,393,400
Transfers Out	(600,000)	(591,500)	(591,500)	(941,500)
<b>Total Other Financing Sources (Uses)</b>	<b>1,100,000</b>	<b>808,500</b>	<b>1,937,134</b>	<b>1,451,900</b>

## GENERAL FUND

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

	2020	2021		2022
	Actual	Budget	Estimated	Proposed
Net Change In Fund Balance	(512,287)	(2,401,115)	(749,413)	(2,337,966)
Fund Balance, Beginning Of Year	18,287,407	16,822,130	17,775,120	17,025,707
Fund Balance, End Of Year	\$ 17,775,120	14,421,015	17,025,707	14,687,741

### 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 include those expenditures associated with the management of overall Caddo Parish operations such as the Caddo Parish Commission, Administration, Legal, and Finance.

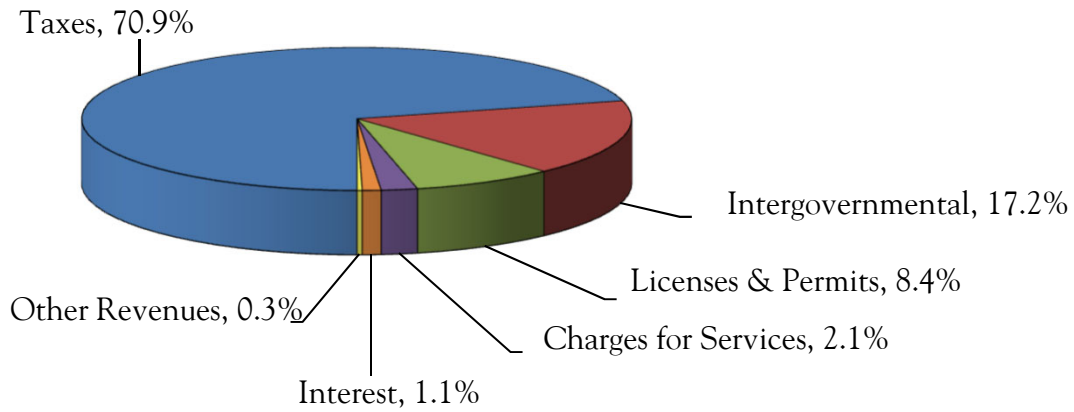
## GENERAL FUND

### Budget By Category

	2020 Actual	2021		2022 Proposed
		Budget	Estimated	
<b>Revenues</b>				
Tax Revenue	\$ 7,340,619	6,942,471	6,962,153	7,106,696
Licenses & Permits	906,031	812,000	830,276	837,000
Intergovernmental Revenue	1,950,180	1,706,900	1,815,373	1,720,000
Charges For Services	221,008	213,000	207,389	213,000
Rents & Interest Earned	163,059	100,000	101,347	110,000
Other Revenues	66,788	22,000	61,536	30,000
<b>Total Revenues</b>	<b>10,647,685</b>	<b>9,796,371</b>	<b>9,978,074</b>	<b>10,016,696</b>
<b>Expenditures</b>				
Salaries & Benefits	5,643,202	5,835,860	5,886,734	6,310,387
Materials & Supplies	274,960	270,550	267,469	288,250
Education, Training & Travel	38,198	175,615	107,424	162,465
Utilities	142,274	180,500	156,768	218,452
Repairs & Maintenance	32,220	53,200	46,748	56,200
Contract Services	631,913	839,775	737,669	856,590
Statutory Charges	6,117,628	6,285,000	6,206,466	6,723,000
Internal Charges	(1,661,658)	(1,756,462)	(1,757,948)	(2,007,854)
Capital Outlay	22,114	63,100	50,498	62,100
Allocations To Other Entities	567,881	357,000	362,530	402,000
Debt Service	259,839	223,563	223,914	247,137
Other Expenses	97,516	353,925	275,342	353,725
Grant Programs	462,823	495,000	470,331	505,000
Reimbursements	(368,938)	(370,640)	(369,324)	(370,890)
<b>Total Expenditures</b>	<b>12,259,972</b>	<b>13,005,986</b>	<b>12,664,621</b>	<b>13,806,562</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>	<b>(1,612,287)</b>	<b>(3,209,615)</b>	<b>(2,686,547)</b>	<b>(3,789,866)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	1,700,000	1,400,000	2,528,634	2,393,400
Transfers Out	(600,000)	(591,500)	(591,500)	(941,500)
<b>Total Other Financing Sources (Uses)</b>	<b>1,100,000</b>	<b>808,500</b>	<b>1,937,134</b>	<b>1,451,900</b>
<b>Net Change In Fund Balance</b>	<b>(512,287)</b>	<b>(2,401,115)</b>	<b>(749,413)</b>	<b>(2,337,966)</b>
<b>Fund Balance, Beginning Of Year</b>	<b>18,287,407</b>	<b>16,822,130</b>	<b>17,775,120</b>	<b>17,025,707</b>
<b>Fund Balance, End Of Year</b>	<b>\$ 17,775,120</b>	<b>14,421,015</b>	<b>17,025,707</b>	<b>14,687,741</b>

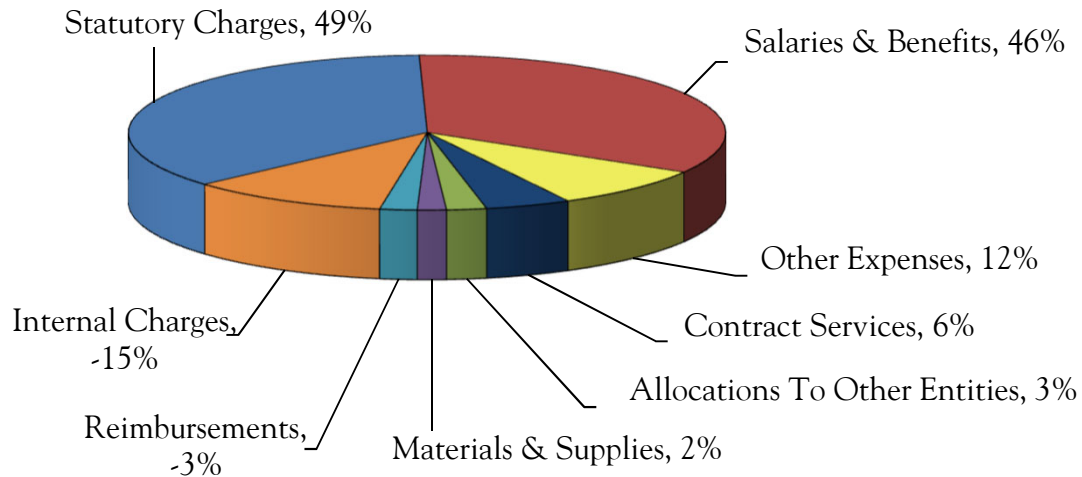
# GENERAL FUND

## REVENUES BY SOURCE



70.9% of the General Fund revenues for 2022 come from ad valorem (property) taxes. Property taxes are budgeted to increase 0.4% over the 2021 assessed value, which results from new properties coming on to the tax rolls.

## EXPENDITURES BY CATEGORY



Salaries and benefits comprise 46% 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, 49%. 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	2020 Actual	2021			2022 Proposed	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>Revenues</b>								
3111	Ad Valorem Tax-Inside City	\$ 4,024,614	3,961,340	-	3,955,154	3,955,154	4,012,060	1.44%
3112	Ad Valorem Tax-Outside	3,295,059	3,171,460	-	3,166,848	3,166,848	3,306,500	4.41%
3115	Estimated Uncollectible Taxes	(96,978)	(285,310)	-	(251,564)	(251,564)	(292,740)	16.37%
3118	Payments In Lieu Of Taxes	53,564	45,500	7,559	40,322	47,881	48,000	0.25%
3120	Prior Year Taxes	64,360	49,481	24,752	19,082	43,834	32,876	(25.00%)
3211	Liquor Licenses	20,850	21,000	18,550	-	18,550	21,000	13.21%
3212	Beer Licenses	5,143	6,000	4,440	1,000	5,440	6,000	10.29%
3216	Occupational Licenses	257,134	255,000	228,404	19,825	248,229	255,000	2.73%
3217	Insurance Licenses	622,904	530,000	558,067	(10)	558,057	555,000	(0.55%)
3218	Cable T.V. Franchise Fees	219,758	210,000	162,444	43,195	205,639	210,000	2.12%
3224	Fines	1,250	3,000	-	1,750	1,750	3,000	71.43%
3351	State Revenue Sharing	157,222	160,400	-	158,974	158,974	159,500	0.33%
3353	Louisiana Oil & Gas Severance	1,081,715	1,020,000	1,062,484	-	1,062,484	1,060,000	(0.23%)
3354	Louisiana Timber Severance	213,581	100,000	64,036	64,036	128,072	115,000	(10.21%)
3355	Louisiana Beer Tax	36,029	20,500	15,577	15,575	31,152	25,500	(18.14%)
3610	Interest Earned	163,059	100,000	3,326	98,021	101,347	110,000	8.54%
3695	Miscellaneous Revenue	60,541	18,000	47,016	8,254	55,270	25,000	(54.77%)
3723	Federal Grants - Other	461,633	406,000	144,898	289,793	434,691	360,000	(17.18%)
3727	Court Services Fees	6,247	4,000	6,266	-	6,266	5,000	(20.20%)
<b>Total Revenues - General Fund</b>		<b>10,647,685</b>	<b>9,796,371</b>	<b>2,347,819</b>	<b>7,630,255</b>	<b>9,978,074</b>	<b>10,016,696</b>	<b>0.39%</b>

**Expenditures**

**111 - Commission**

4113	Salaries Regular Employees	172,333	212,466	140,824	66,432	207,256	214,259	3.38%
4115	Salaries-Commissioners	273,700	273,705	189,489	84,216	273,705	273,705	0.00%
4131	Parochial Retirement	18,563	25,642	17,251	7,761	25,012	24,641	(1.48%)
4132	Group Health Insurance	23,290	28,480	23,373	10,438	33,811	35,501	5.00%
4133	Retired Employees Grp Insurance	7,560	7,938	5,292	2,646	7,938	8,335	5.00%
4135	Medicare Insurance	8,065	7,816	5,346	2,376	7,722	7,806	1.09%
4210	Books and Subscriptions	574	950	399	374	773	950	22.90%
4211	Dues-Governmental Organizations	21,524	25,000	12,400	10,258	22,658	25,000	10.34%
4220	Official Publications	38,169	35,000	20,758	12,660	33,418	35,000	4.73%
4230	Education, Travel and Training	13,363	37,150	21,170	17,057	38,227	40,000	4.64%
4241	Office Supplies	5,677	8,000	4,012	3,706	7,718	8,000	3.65%
4242	Postage	666	1,200	180	701	881	1,200	36.21%
4243	Copy Supplies	3,469	3,000	1,690	1,999	3,689	4,000	8.43%
4280	Telephone	10,785	11,000	3,449	5,999	9,448	11,000	16.43%
4311	Employee Physicals	29	150	-	98	98	150	53.06%
4321	Legal and Auditing	1,528	1,600	1,825	-	2,081	1,682	(19.17%)
4324	Information Systems Allocation	10,644	11,087	7,391	3,696	11,087	11,641	5.00%



**GENERAL FUND**  
**Detail Budget Worksheet**

Account No	Description	2020 Actual	2021			2022 Proposed	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4327	Professional Services	6,195	47,850	36,571	6,244	42,815	45,000	5.10%
4353	Parking Fees	357	1,200	182	267	449	1,000	122.72%
4511	Casualty Insurance	886	886	590	296	886	904	2.03%
4512	Workers Comp Insurance	4,545	4,500	3,000	1,500	4,500	4,590	2.00%
4546	Reimb-MPC	(12,595)	(25,000)	(13,721)	(12,719)	(26,440)	(25,000)	(5.45%)
4742	Office Equipment	1,343	4,000	72	1,999	2,071	3,000	44.86%
<b>Total Commission</b>		<b>610,670</b>	<b>723,620</b>	<b>481,543</b>	<b>228,004</b>	<b>709,803</b>	<b>732,364</b>	<b>3.18%</b>
<b>120 - Criminal Justice</b>								
<b>21 - District Court</b>								
4113	Salaries Regular Employees	1,332,528	1,185,737	915,295	424,589	1,339,884	1,213,279	(9.45%)
4114	Salaries-Special	-	-	-	-	-	-	0.00%
4119	Salaries Reimbursed By Others	(124,996)	(100,000)	(64,857)	(64,857)	(129,714)	(115,000)	(11.34%)
4131	Parochial Retirement	64,937	62,500	48,246	21,289	69,535	72,222	3.86%
4132	Group Health Insurance	196,367	218,180	147,634	68,062	215,696	226,481	5.00%
4133	Retired Employees Grp Insurance	46,734	49,071	32,714	16,357	49,071	51,525	5.00%
4135	Medicare Insurance	19,992	16,600	12,409	5,726	18,135	20,000	10.28%
4136	Caddo Parish Employee Retirement	87,922	90,500	60,444	28,255	88,699	93,134	5.00%
4138	Unemployment Claims	3,878	4,500	(1,419)	3,837	2,418	4,500	86.10%
4210	Books and Subscriptions	39,226	36,000	28,889	6,000	34,889	36,000	3.18%
4241	Office Supplies	18,909	20,000	9,453	7,109	16,562	20,000	20.76%
4242	Postage	2,139	3,500	795	1,985	2,780	3,500	25.90%
4243	Copy Supplies	16,102	16,500	10,108	5,962	16,070	16,500	2.68%
4245	Courtroom Supplies	1,351	3,000	1,112	1,112	2,224	3,000	34.89%
4280	Telephone	781	11,500	164	500	664	11,500	1,631.93%
4353	Parking Fees	14,216	15,000	14,216	-	14,216	15,000	5.51%
4395	Grant Programs - Other	281,790	320,000	205,489	80,194	285,683	320,000	12.01%
4511	Casualty Insurance	394	394	263	131	394	402	2.03%
4512	Workers Comp Insurance	34,965	34,740	23,160	11,580	34,740	35,435	2.00%
4547	Reimb-Hearing Officer	(275,000)	(275,000)	-	(275,000)	(275,000)	(275,000)	0.00%
4598	Criminal Court Allocation	-	200,000	-	-	154,123	200,000	29.77%
4742	Office Equipment	15,257	31,000	29,917	(806)	29,111	31,000	6.49%
4754	Internet Access and Maintenance	4,635	4,500	3,687	724	4,411	4,500	2.02%
<b>Total District Court</b>		<b>1,782,127</b>	<b>1,948,222</b>	<b>1,477,719</b>	<b>342,749</b>	<b>1,974,591</b>	<b>1,987,978</b>	<b>0.68%</b>
<b>23 - District Attorney</b>								
4133	Retired Employees Grp Insurance	27,654	29,037	19,358	9,679	29,037	30,489	5.00%
4395	Grant Programs - Other	181,034	175,000	90,574	94,074	184,648	185,000	0.19%
4581	Annual Appropriation	5,700,156	5,760,000	3,360,000	2,400,000	5,760,000	6,048,000	5.00%
4581	Additional Annual Appropriation	-	-	-	-	-	152,000	100.00%

**GENERAL FUND**  
**Detail Budget Worksheet**

Account No	Description	2020 Actual	2021			2022 Proposed	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>Total District Attorney</b>		5,908,844	5,964,037	3,469,932	2,503,753	5,973,685	6,415,489	7.40%
<b>25 - Coroner</b>								
4204	Autopsies	71,483	73,000	38,314	30,814	69,128	73,000	5.60%
4581	Annual Appropriation	170,000	170,000	113,333	56,667	170,000	170,000	0.00%
<b>Total Coroner</b>		241,483	243,000	151,647	87,481	239,128	243,000	1.62%
<b>28 - JP &amp; Constables</b>								
4113	Salaries Regular Employees	54,109	55,000	36,471	17,633	54,104	55,000	1.66%
4119	Salaries Reimbursed By Others	(25,604)	(25,000)	(9,383)	(14,766)	(24,149)	(25,000)	3.52%
4135	Medicare Insurance	4,915	5,000	3,517	1,457	4,974	5,000	0.52%
4137	Supplemental Benefits	23,220	24,000	15,834	7,964	23,798	24,000	0.85%
4221	Printed Office Forms	1,282	2,000	-	1,441	1,441	2,000	38.79%
4230	Education, Travel and Training	3,519	11,000	1,404	-	4,403	8,000	81.69%
4570	Costs to Other Governmental Entities	-	-	-	-	-	-	0.00%
<b>Total JP &amp; Constables</b>		61,441	72,000	47,843	13,729	64,571	69,000	6.86%
<b>Total Criminal Justice</b>		7,993,895	8,227,259	5,147,141	2,947,712	8,251,975	8,715,467	5.62%
<b>131 - Administration &amp; Legal</b>								
4113	Salaries Regular Employees	1,039,011	1,085,633	810,732	276,757	1,087,489	1,331,402	22.43%
4114	Salaries-Special	442	4,000	-	2,893	2,893	4,000	38.26%
4131	Parochial Retirement	50,183	51,571	39,868	22,558	62,426	61,552	(1.40)%
4132	Group Health Insurance	62,684	60,009	42,835	22,334	65,169	68,430	5.00%
4133	Retired Employees Grp Insurance	27,493	27,493	19,245	8,248	27,493	30,311	10.25%
4135	Medicare Insurance	14,961	15,509	11,438	3,772	15,210	19,307	26.94%
4136	Caddo Parish Employee Retirement	79,374	80,521	75,886	3,418	79,304	135,069	70.32%
4138	Unemployment Claims	-	1,000	-	298	298	1,000	235.57%
4210	Books and Subscriptions	24,600	26,000	19,194	9,597	28,791	26,000	(9.69)%
4211	Dues-Governmental Organizations	7,463	7,500	5,799	1,712	7,511	7,500	(0.15)%
4221	Printed Office Forms	3,794	1,100	1,485	1,000	2,485	2,000	(19.52)%
4230	Education, Travel and Training	11,332	48,000	7,215	18,337	25,552	35,000	36.98%
4241	Office Supplies	10,631	10,000	5,020	4,570	9,590	10,000	4.28%
4242	Postage	721	1,000	279	300	579	1,000	72.71%
4243	Copy Supplies	4,660	6,000	2,400	2,767	5,167	6,000	16.12%
4250	Equipment Repairs	12	1,000	182	300	482	1,000	107.47%
4251	Gas, Oil, Grease	528	1,200	496	701	1,197	1,200	0.25%
4280	Telephone	9,302	9,800	4,319	4,317	8,636	9,800	13.48%
4311	Employee Physicals	29	300	-	241	241	300	24.48%

**GENERAL FUND**  
**Detail Budget Worksheet**

Account No	Description	2020 Actual	2021			2022 Proposed	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4321	Legal and Auditing	37,755	18,000	16,676	4,979	21,655	20,000	(7.64%)
4324	Information Systems Allocation	24,836	25,869	17,246	8,623	25,869	27,162	5.00%
4327	Professional Services	66,225	55,000	69,240	-	69,240	70,000	1.10%
4344	Public Information	26,675	60,000	1,359	19,700	21,059	60,000	184.91%
4353	Parking Fees	2,646	5,500	2,345	3,343	5,688	5,500	(3.31%)
4360	Reimb from Other Funds	(676,314)	(654,314)	(436,209)	(218,105)	(654,314)	(784,757)	19.94%
4390	General Ins-Legal Service	(50,500)	(52,000)	(34,667)	(17,333)	(52,000)	(52,000)	0.00%
4511	Casualty Insurance	1,377	1,377	918	459	1,377	1,405	2.03%
4512	Workers Comp Insurance	18,135	18,000	12,000	6,000	18,000	18,360	2.00%
4742	Office Equipment	-	6,000	3,677	2,000	5,677	6,000	5.69%
<b>Total Administration &amp; Legal</b>		<b>798,055</b>	<b>921,068</b>	<b>698,978</b>	<b>193,786</b>	<b>892,764</b>	<b>1,122,541</b>	<b>25.74%</b>
<b>132 - Human Resources</b>								
4113	Salaries Regular Employees	292,866	280,909	205,926	99,815	305,741	336,076	9.92%
4114	Salaries-Special	-	-	-	-	-	-	0.00%
4131	Parochial Retirement	33,868	33,903	24,543	9,798	34,341	35,095	2.20%
4132	Group Health Insurance	47,402	47,025	31,487	15,537	47,024	55,024	17.01%
4133	Retired Employees Grp Insurance	9,622	10,103	6,735	3,368	10,103	10,608	5.00%
4135	Medicare Insurance	3,967	4,013	2,755	1,276	4,031	4,875	20.94%
4138	Unemployment Claims	-	500	(124)	323	199	500	151.26%
4210	Books and Subscriptions	680	1,500	-	2,689	2,689	2,500	(7.03%)
4211	Dues-Governmental Organizations	1,244	2,125	519	1,576	2,095	2,125	1.43%
4221	Printed Office Forms	-	500	478	-	478	500	4.60%
4230	Education, Travel and Training	2,875	16,950	47	999	1,046	16,950	1,520.46%
4241	Office Supplies	4,262	3,800	2,317	1,435	3,752	3,800	1.28%
4242	Postage	1,095	1,500	475	499	974	1,500	54.00%
4243	Copy Supplies	4,273	4,500	1,668	2,761	4,429	4,500	1.60%
4244	Training Resources	3,515	3,515	3,777	-	3,777	3,515	(6.94%)
4247	Record Retention	21,440	30,000	13,690	16,059	29,749	22,000	(26.05%)
4256	Annual Pin Ceremony	2,688	7,000	3,598	-	3,598	7,000	94.55%
4280	Telephone	2,971	3,000	1,574	1,631	3,205	3,000	(6.40%)
4311	Employee Physicals	-	200	66	66	132	200	51.52%
4313	Maintenance Contract	7,412	7,300	240	8,059	8,299	15,000	80.74%
4321	Legal and Auditing	1,433	1,536	1,053	483	1,536	1,578	2.73%
4324	Information Systems Allocation	28,384	29,564	19,709	9,855	29,564	31,042	5.00%
4327	Professional Services	8,121	7,290	1,492	5,648	7,140	7,290	2.10%
4353	Parking Fees	943	1,500	364	993	1,357	1,500	10.54%
4360	Reimb from Other Funds	(295,224)	(304,541)	(203,027)	(101,514)	(304,541)	(340,491)	11.80%
4511	Casualty Insurance	394	394	263	131	394	402	2.03%
4512	Workers Comp Insurance	7,155	7,110	4,740	2,370	7,110	7,252	2.00%
4742	Office Equipment	899	3,600	408	840	1,248	3,600	188.46%

**GENERAL FUND**  
**Detail Budget Worksheet**

Account No	Description	2020 Actual	2021			2022 Proposed	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>Total Human Resources</b>		192,285	204,796	124,773	84,697	209,470	236,941	13.11%
<b>133 - Finance</b>								
4113	Salaries Regular Employees	629,442	693,288	457,997	201,623	659,620	723,966	9.76%
4114	Salaries-Special	-	-	2,406	1,396	3,802	-	(100.00%)
4119	Salaries-Reimbursed By Others	(54,560)	(35,000)	(16,674)	(20,672)	(37,346)	(35,000)	(6.28%)
4122	Salaries - Part Time Employees	864	-	-	-	-	-	0.00%
4131	Parochial Retirement	78,015	83,673	56,096	21,098	77,194	79,357	2.80%
4132	Group Health Insurance	105,514	101,059	77,236	32,146	109,382	114,851	5.00%
4133	Retired Employees Grp Insurance	27,501	28,876	19,251	9,625	28,876	30,320	5.00%
4135	Medicare Insurance	8,626	9,904	6,131	2,683	8,814	10,498	19.11%
4210	Books and Subscriptions	-	2,000	-	-	-	-	0.00%
4211	Dues-Governmental Organizations	3,088	6,000	2,777	2,464	5,241	6,000	14.48%
4221	Printed Office Forms	1,738	3,000	1,260	1,471	2,731	3,000	9.85%
4223	Annual Report	3,708	7,000	2,321	1,467	3,788	7,000	84.79%
4230	Education, Travel and Training	1,878	30,000	5,825	17,123	22,948	30,000	30.73%
4241	Office Supplies	12,865	10,000	8,361	2,000	10,361	12,000	15.82%
4242	Postage	8,611	11,000	4,444	4,425	8,869	11,000	24.03%
4243	Copy Supplies	3,438	5,500	2,483	1,019	3,502	5,500	57.05%
4280	Telephone	5,897	6,000	2,627	3,505	6,132	6,500	6.00%
4311	Employee Physicals	410	200	254	-	254	400	57.48%
4313	Maintenance Contract	-	1,000	-	-	-	-	0.00%
4321	Legal and Auditing	1,439	1,545	1,059	486	1,545	1,584	2.52%
4324	Information Systems Allocation	28,384	29,564	19,709	9,855	29,564	31,042	5.00%
4327	Professional Services	11,194	20,000	5,400	9,500	14,900	20,000	34.23%
4353	Parking Fees	1,048	2,000	1,067	925	1,992	2,000	0.40%
4360	Reimb from Other Funds	(500,343)	(595,616)	(397,077)	(198,539)	(595,616)	(635,039)	6.62%
4372	Cost Allocation Services	11,100	15,500	-	15,500	15,500	15,500	0.00%
4511	Casualty Insurance	1,474	1,475	983	492	1,475	1,505	2.03%
4512	Workers Comp Insurance	17,338	17,235	11,490	5,745	17,235	17,580	2.00%
4543	Accounting Fees	(5,500)	(5,250)	-	(5,500)	(5,500)	(5,500)	0.00%
4742	Office Equipment	2,177	6,000	-	4,177	4,177	6,000	43.64%
<b>Total Finance</b>		405,346	455,953	275,426	124,014	399,440	460,064	15.18%

**GENERAL FUND**  
**Detail Budget Worksheet**

Account No	Description	2020 Actual	2021			2022 Proposed	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>136 - Information Systems</b>								
4113	Salaries Regular Employees	237,071	237,865	169,635	66,396	236,031	247,666	4.93%
4131	Parochial Retirement	28,448	28,795	19,881	8,134	28,015	27,332	(2.44)%
4132	Group Health Insurance	21,791	23,466	16,749	5,026	21,775	22,864	5.00%
4133	Retired Employees Grp Insurance	3,437	3,609	2,406	1,203	3,609	3,789	4.99%
4135	Medicare Insurance	3,226	3,398	2,372	887	3,259	3,447	5.77%
4210	Books and Subscriptions	-	200	-	-	-	-	0.00%
4211	Dues-Governmental Organizations	-	200	-	198	198	200	1.01%
4230	Education, Travel and Training	50	7,000	-	6,851	6,851	7,000	2.17%
4241	Office Supplies	2,887	1,200	454	1,292	1,746	1,400	(19.82)%
4242	Postage	-	-	-	-	-	-	0.00%
4250	Equipment Repairs	52	900	-	274	274	900	228.47%
4251	Gas, Oil, Grease	92	800	112	610	722	800	10.80%
4280	Telephone	6,901	8,000	2,302	4,222	6,524	22,400	243.35%
4313	Maintenance Contract	223,028	240,000	134,900	107,681	242,581	250,000	3.06%
4321	Legal and Auditing	995	1,069	733	336	1,069	1,096	2.53%
4327	Professional Services	-	2,000	-	1,152	1,152	2,000	73.61%
4360	Reimb from Other Funds	(354,800)	(369,555)	(246,370)	(123,185)	(369,555)	(423,080)	14.48%
4511	Casualty Insurance	1,377	1,377	918	459	1,377	1,405	2.03%
4512	Workers Comp Insurance	4,815	4,770	3,180	1,590	4,770	4,865	1.99%
4742	Office Equipment	234	1,000	289	594	883	1,000	13.25%
4745	Computer Equipment Purchases	24	3,000	66	2,000	2,066	3,000	45.21%
4746	Computer Software Purchase	76	-	-	-	-	-	0.00%
4754	Internet Access and Maintenance	16,776	16,000	10,363	7,793	18,156	39,152	115.64%
<b>Total Information Systems</b>		<b>196,480</b>	<b>215,094</b>	<b>117,990</b>	<b>93,513</b>	<b>211,503</b>	<b>217,236</b>	<b>2.71%</b>
<b>150 - Allocation To Other Entities</b>								
4951	Metropolitan Planning	297,279	280,000	140,000	140,000	280,000	325,000	16.07%
4952	Civil Defense	20,340	37,000	-	36,960	36,960	37,000	0.11%
4955	Parish Service Office	35,805	40,000	22,785	22,785	45,570	40,000	(12.22)%
4959	NGO Appropriations	214,457	-	-	-	-	-	0.00%
<b>Total Allocation To Other Entities</b>		<b>567,881</b>	<b>357,000</b>	<b>162,785</b>	<b>199,745</b>	<b>362,530</b>	<b>402,000</b>	<b>10.89%</b>
<b>161 - Facilities &amp; Maintenance</b>								
<b>63 - Coroner Building</b>								
4260	Building Repairs & Maintenance	5,724	12,000	12,115	6,535	18,650	15,000	(19.57)%
4272	Electricity	13,376	19,000	8,108	8,107	16,215	20,000	23.34%
4273	Water	2,339	3,000	857	1,614	2,471	3,000	21.41%
4280	Telephone	3,125	4,000	1,583	1,582	3,165	4,000	26.38%
4312	Pest Control	749	725	472	353	825	1,000	21.21%

**GENERAL FUND**  
**Detail Budget Worksheet**

Account No	Description	2020 Actual	2021			2022 Proposed	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4317	Janitorial Service	17,550	20,000	9,450	8,750	18,200	20,000	9.89%
4388	Building Management	3,261	3,157	2,105	1,052	3,157	3,384	7.19%
<b>Total Coroner Building</b>		<b>46,124</b>	<b>61,882</b>	<b>34,690</b>	<b>27,993</b>	<b>62,683</b>	<b>66,384</b>	<b>5.90%</b>
<b>64 - LSU Extension Bldg</b>								
4260	Building Repairs & Maintenance	3,678	6,000	2,472	2,469	4,941	6,000	21.43%
4272	Electricity	4,825	7,000	2,835	2,832	5,667	7,000	23.52%
4273	Water	407	1,800	-	-	-	-	0.00%
4280	Telephone	961	1,000	451	449	900	1,000	11.11%
4291	Lawn and Tree Maintenance	2,000	2,100	1,100	700	1,800	2,100	16.67%
4312	Pest Control	578	600	440	220	660	700	6.06%
4316	Security	182	660	139	137	276	660	139.13%
4317	Janitorial Service	8,212	9,000	5,250	3,000	8,250	9,000	9.09%
4318	Waste Disposal Fees	908	1,050	748	374	1,122	1,050	(6.42%)
4388	Building Management	3,261	3,157	2,105	1,052	3,157	3,384	7.19%
4511	Casualty Insurance	2,460	2,460	1,640	820	2,460	2,509	1.99%
<b>Total LSU Extension Bldg</b>		<b>27,472</b>	<b>34,827</b>	<b>17,180</b>	<b>12,053</b>	<b>29,233</b>	<b>33,403</b>	<b>14.26%</b>
<b>65 - Archives</b>								
4327	Professional Services	80,291	85,000	55,775	41,085	96,860	90,000	(7.08%)
<b>Total Archives</b>		<b>80,291</b>	<b>85,000</b>	<b>55,775</b>	<b>41,085</b>	<b>96,860</b>	<b>90,000</b>	<b>(7.08%)</b>
<b>69 - David Raines Comm Center (MLK Community Center)</b>								
4114	Salaries-Special	4,667	6,500	-	6,125	6,125	6,500	6.12%
4260	Building Repairs & Maintenance	19,659	28,000	6,358	10,636	16,994	28,000	64.76%
4271	Natural Gas	606	2,000	272	1,320	1,592	2,000	25.63%
4272	Electricity	40,364	49,000	23,514	23,514	47,028	49,000	4.19%
4273	Water	13,259	16,000	2,461	12,460	14,921	16,000	7.23%
4291	Lawn and Tree Maintenance	2,750	4,000	1,000	1,814	2,814	4,000	42.15%
4312	Pest Control	868	1,500	672	504	1,176	1,500	27.55%
4316	Security	912	1,200	693	693	1,386	1,400	1.01%
4317	Janitorial Service	13,435	23,000	10,650	7,749	18,399	23,000	25.01%
4318	Waste Disposal Fees	4,633	4,000	4,017	2,007	6,024	7,000	16.20%
4388	Building Management	9,316	9,020	6,013	3,007	9,020	9,669	7.20%
4511	Casualty Insurance	1,377	1,377	918	459	1,377	1,405	2.03%
4544	Utilities Charged To Other	(42,453)	(32,000)	(9,498)	(19,496)	(28,994)	(32,000)	10.37%
4558	Reimb-Health Tax Fund	(33,390)	(33,390)	(22,260)	(11,130)	(33,390)	(33,390)	0.00%
4754	Internet Access and Maintenance	1,575	2,000	1,344	1,344	2,688	2,700	0.45%

**GENERAL FUND**  
**Detail Budget Worksheet**

Account No	Description	2020 Actual	2021			2022 Proposed	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>Total David Raines Comm Center</b>		37,578	82,207	26,154	41,006	67,160	86,784	29.22%
<b>Total Facilities &amp; Maintenance</b>		191,465	263,916	133,799	122,137	255,936	276,571	8.06%
<b>170 - Elections</b>								
<b>71 - Registrar of Voters</b>								
4113	Salaries Regular Employees	163,536	279,806	95,151	131,390	226,541	249,195	10.00%
4122	Salaries-Part Time	131,377	100,000	95,743	36,417	132,160	145,000	9.72%
4132	Group Health Insurance	30,861	48,257	5,647	2,549	8,196	18,058	120.33%
4133	Retired Employees Grp Insurance	8,943	11,647	6,260	3,130	9,390	9,860	5.01%
4135	Medicare Insurance	13,955	10,615	9,491	3,772	13,263	15,663	18.10%
4137	Supplemental Benefits	-	-	-	-	-	-	0.00%
4138	Unemployment Claims	-	3,000	-	559	559	1,000	78.89%
4139	ROV Retirement	45,943	49,621	14,053	19,222	33,275	43,275	30.05%
4210	Books and Subscriptions	3,839	2,300	818	1,400	2,218	2,300	3.70%
4211	Dues-Governmental Organizations	-	3,900	875	17,875	18,750	3,900	(79.20)%
4220	Official Publications	3,278	28,000	98	1,999	2,097	13,000	519.93%
4221	Printed Office Forms	4,711	5,000	3,912	999	4,911	5,000	1.81%
4230	Education, Travel and Training	1,666	22,000	1,883	2,999	4,882	22,000	350.63%
4241	Office Supplies	28,636	21,000	8,128	9,852	17,980	21,000	16.80%
4242	Postage	54,516	45,000	28,564	28,564	57,128	60,000	5.03%
4243	Copy Supplies	6,276	7,000	3,160	3,060	6,220	7,000	12.54%
4247	Record Retention	-	5,000	892	1,999	2,891	5,000	72.95%
4250	Equipment Repairs	-	-	-	-	-	-	0.00%
4260	Building Repairs & Maintenance	2,898	1,800	-	1,773	1,773	1,800	1.52%
4280	Telephone	1,281	2,500	664	922	1,586	2,500	57.63%
4313	Maintenance Contract	1,980	5,000	-	2,661	2,661	5,000	87.90%
4327	Professional Services	3,358	14,500	422	4,017	4,439	14,500	226.65%
4353	Parking Fees	15,616	17,000	8,204	8,204	16,408	17,000	3.61%
4357	Mobile Voter Registration	-	1,000	-	984	984	1,000	1.63%
4511	Casualty Insurance	1,181	1,181	787	394	1,181	1,205	2.03%
4512	Workers Comp Insurance	4,815	4,770	3,180	1,590	4,770	4,865	1.99%
4742	Office Equipment	2,104	8,000	-	4,486	4,486	8,000	78.33%
4754	Internet Access and Maintenance	198	1,200	-	1,198	1,198	1,200	0.17%
<b>Total Registrar of Voters</b>		530,968	699,097	287,932	292,015	579,947	678,321	16.96%
<b>72 - Election Cost</b>								
4172	Election Expense	86,535	185,000	(14,334)	132,319	117,985	185,000	56.80%
4173	Voting Precinct Improvement	-	2,000	-	1,540	1,540	2,000	29.87%
<b>Total Election Cost</b>		86,535	187,000	(14,334)	133,859	119,525	187,000	56.45%

**GENERAL FUND**  
**Detail Budget Worksheet**

Account No	Description	2020 Actual	2021			2022 Proposed	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>Total Elections</b>		617,503	886,097	273,598	425,874	699,472	865,321	23.71%
<b>180 - Statutory Appropriations</b>								
4201	Ambulance Service	9,675	9,000	6,525	2,274	8,799	9,000	2.28%
4202	Pauper Funeral	75,000	75,000	75,000	-	75,000	75,000	0.00%
4310	Codification of Ordinances	3,236	8,000	1,311	2,999	4,310	8,000	85.61%
4352	Governmental Consultants	51,534	140,000	13,450	57,450	70,900	140,000	97.46%
4591	Retirement Contributions	214,506	211,120	-	212,541	212,541	216,620	1.92%
4592	Sheriff's Tax Collection	4,780	10,000	30	3,000	3,030	8,000	164.03%
4810	Principal Payments	142,500	154,500	167,000	(12,500)	154,500	186,050	20.42%
4820	Interest Payments	115,212	68,863	46,477	22,386	68,863	60,087	(12.74%)
4830	Paying Agent Fees	2,127	200	1,575	(1,024)	551	1,000	81.49%
<b>Total Statutory Appropriations</b>		618,570	676,683	311,368	287,126	598,494	703,757	17.59%
<b>611 - LSU Extension Service</b>								
4113	Salaries Regular Employees	63,000	63,000	31,500	31,500	63,000	63,000	0.00%
4230	Education, Travel and Training	-	-	-	-	-	-	0.00%
4241	Office Supplies	-	300	70	(70)	-	-	0.00%
4243	Copy Supplies	2,379	2,400	1,513	920	2,433	2,500	2.75%
4250	Equipment Repairs	198	3,500	1,829	1,805	3,634	3,500	(3.69%)
4251	Gas, Oil, Grease	334	2,600	670	846	1,516	2,600	71.50%
4742	Office Equipment	-	500	490	-	490	500	2.04%
4754	Internet Access and Maintenance	1,911	2,200	900	1,261	2,161	2,200	1.80%
<b>Total LSU Extension Service</b>		67,822	74,500	36,972	36,262	73,234	74,300	1.46%
<b>Total Expenditures - General Fund</b>		12,259,972	13,005,986	7,764,373	4,742,870	12,664,621	13,806,562	9.02%
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		(1,612,287)	(3,209,615)	(5,416,554)	2,887,385	(2,686,547)	(3,789,866)	41.07%



**GENERAL FUND**  
**Detail Budget Worksheet**

Account No	Description	2020 Actual	2021			2022 Proposed	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
<b>Other Financing Sources (Uses)</b>							
3839	Transfer From American Rescue Plan	-	-	-	1,100,000	1,100,000	993,400 (9.69%)
3852	Transfer From Capital Outlay	-	-	-	28,634	28,634	- (100.00%)
3855	Transfer From Criminal Justice	1,700,000	1,400,000	933,333	466,667	1,400,000	1,400,000 0.00%
4688	Transfer To Capital Outlay	(600,000)	(591,500)	(283,333)	(308,167)	(591,500)	(941,500) 59.17%
<b>Total Other Financing Sources (Uses)</b>		<b>1,100,000</b>	<b>808,500</b>	<b>650,000</b>	<b>1,287,134</b>	<b>1,937,134</b>	<b>1,451,900 (25.05%)</b>
<b>Net Change In Fund Balance</b>		<b>(512,287)</b>	<b>(2,401,115)</b>	<b>(4,766,554)</b>	<b>4,174,519</b>	<b>(749,413)</b>	<b>(2,337,966) 211.97%</b>
<b>Fund Balance, Beginning of Year</b>		<b>18,287,407</b>	<b>16,822,130</b>	<b>17,775,120</b>	<b>13,008,566</b>	<b>17,775,120</b>	<b>17,025,707 (4.22%)</b>
<b>Fund Balance, End of Year</b>		<b>\$ 17,775,120</b>	<b>14,421,015</b>	<b>13,008,566</b>	<b>17,183,085</b>	<b>17,025,707</b>	<b>14,687,741 (13.73%)</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.

- 194 **Public Works Fund (200)** - The Public Works Fund accounts for the proceeds of a special ad valorem tax, sales tax and other revenues dedicated for road and bridge maintenance and improvement as well as drainage and road construction.
- 200 **Building Maintenance Fund (210)** – The Building Maintenance Fund accounts for the proceeds of a special ad valorem tax dedicated for maintenance and operation of the parish courthouse and other public buildings.
- 204 **Detention Facilities Fund (225)** – The Detention Facilities Fund accounts for the proceeds of a special ad valorem tax dedicated to the maintenance and operation of the Caddo Correctional Center and the Juvenile Detention Center.
- 207 **Parks and Recreation Fund (230)** – The Parks and Recreation Fund accounts for the proceeds of a special ad valorem tax and other revenues dedicated for maintenance and operation of the parish park system.
- 209 **Solid Waste Disposal Fund (240)** – The Solid Waste Disposal Fund accounts for the proceeds of a special ad valorem tax, sales tax, and other revenues dedicated for maintenance and operation of the Parish solid waste collection system.
- 212 **Juvenile Justice Fund (260)** – The Juvenile Justice Fund accounts for the proceeds of a special ad valorem tax dedicated to the maintenance and operation of the parish juvenile justice system.
- 217 **Health Tax Fund (270)** – The Health Tax Fund accounts for the proceeds of a special ad valorem tax dedicated to the maintenance and operation of the parish health unit and animal shelter.
- 222 **Biomedical Fund (280)** – The Biomedical Fund accounts for the proceeds of a special ad valorem tax dedicated to economic development activities, primarily through the Biomedical Research Foundation.

- 223 **Riverboat Fund (290)** – The Riverboat Fund accounts for revenues received by the Commission from a share of gaming receipts received from riverboat casinos.
- 226 **Criminal Justice Fund (295)** – The Criminal Justice Fund accounts for the proceeds of a special ad valorem tax dedicated for criminal justice system expenditures.
- 227 **Head Start Fund (296)** – The Head Start Fund accounts for revenues and expenditures for the Head Start program. The Head Start program is fully funded through a federal grant from the United States Department of Health and Human Services (HHS) and is administered by the Caddo Community Action Agency (CCAA).
- 228 **Oil and Gas Fund (297)** – The Oil and Gas Fund accounts for revenues received from lease bonuses and royalty payments resulting from the leasing of the oil and gas mineral rights on Parish property.
- 230 **Economic Development Fund (750)** – This fund was established to account for the proceeds from the sale of land at the old penal farm site, now known as the West Shreveport Industrial Park. The sale proceeds are dedicated to industrial inducement and industrial park acquisitions and improvements.
- 232 **Law Officers Witness Fund (770)** – The Law Officers Witness Fund accounts for the proceeds of a special case charge on criminal matters. The revenues generated are dedicated to the payment of a special witness fee to law officers who are called as witnesses to testify in district court.
- 233 **Section 8 Housing Fund (772)** – The Section 8 Housing Fund accounts for the revenues and expenditures associated with the federal Section 8 grant received from the Department of Housing and Urban Development (HUD).
- 234 **American Rescue Plan Fund (797)** – The American Rescue Plan Fund was established to account for expenditures related to the American Rescue Plan Act (ARPA) of 2021.

- 235 **E. Edward Jones Housing Trust Fund (798)** – The E. Edward Jones Housing Trust Fund was established as a revolving loan fund whose purpose is to help a variety of developers facilitate quality affordable homeownership, mixed used development, and encourage private investment to promote collaborative economic and neighborhood development.
- 237 **Reserve Trust Fund (799)** – The Reserve Trust Fund was established to provide financial resources in the event of a major interruption in budgeted revenues, a catastrophic natural disaster, an extraordinary economic development opportunity or other occasion requiring immediate emergency funding needs or cash flow loan demand.



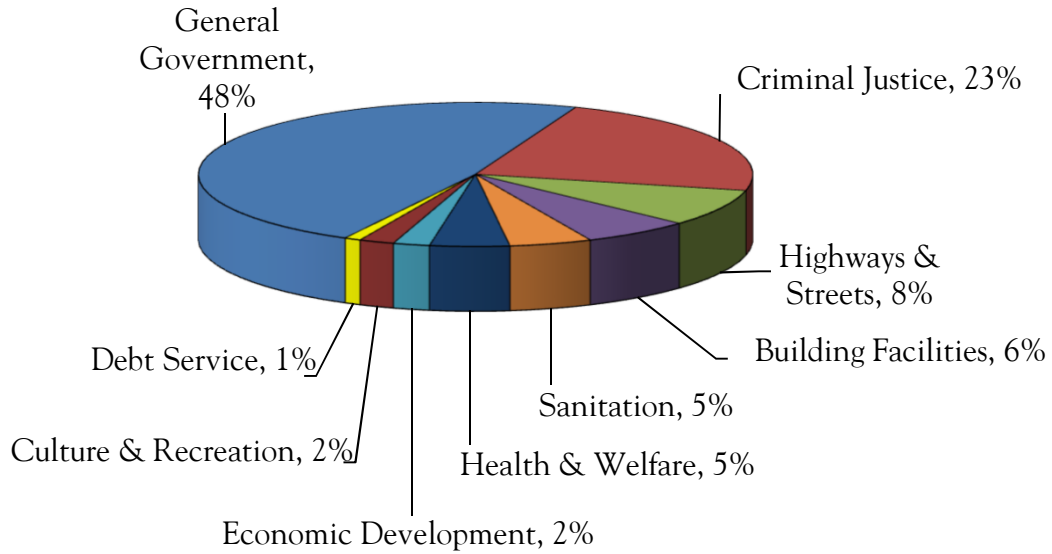
**SPECIAL REVENUE FUNDS**

**Summary of Revenues, Expenditures, and Changes in Fund Balances**

	Public Works	Building Maint	Detention Facilities	Parks & Recreation	Solid Waste	Juvenile Justice	Health Tax	Biomed	Riverboat	Criminal Justice	Head Start	Oil and Gas	Economic Develop	Law Off Witness	Section 8 Housing	American Rescue Plan	E. Edward Jones Trust	Reserve Trust	Total
<b>Revenues</b>																			
Tax Revenue	\$ 13,704,923	4,929,598	9,060,139	1,500,383	3,551,158	3,643,249	3,485,063	2,965,793	-	6,021,489	-	-	-	-	-	-	-	-	48,861,795
Licenses & Permits	384,000	-	-	-	-	-	6,000	-	-	-	-	-	-	-	-	-	-	-	390,000
Intergovernmental Revenue	1,575,000	115,000	200,000	34,500	-	912,064	80,000	69,200	-	132,200	13,500,000	-	-	-	435,000	23,290,000	-	-	40,342,964
Gaming Revenue	-	-	-	-	-	-	-	-	850,000	-	-	-	400,000	-	-	-	-	-	1,250,000
Oil and Gas	-	-	-	-	-	-	-	-	-	-	-	600,000	-	-	-	-	-	-	600,000
Charges For Services	296,300	-	-	5,000	-	2,000	64,100	-	-	-	-	-	-	25,000	-	-	-	-	392,400
Fines & Forfeitures	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
Rents & Interest Earned	140,000	61,000	28,000	191,000	150,000	20,000	30,000	100	4,000	1,000	-	383,000	6,000	250	-	15,000	2,500	638,000	1,669,850
Other Revenues	49,000	500	5,500	2,500	85,000	11,000	4,000	-	2,000	-	-	-	-	-	-	-	-	-	159,500
<b>Total Revenues</b>	<b>16,159,223</b>	<b>5,106,098</b>	<b>9,293,639</b>	<b>1,733,383</b>	<b>3,786,158</b>	<b>4,588,313</b>	<b>3,669,163</b>	<b>3,035,093</b>	<b>856,000</b>	<b>6,154,689</b>	<b>13,500,000</b>	<b>983,000</b>	<b>406,000</b>	<b>25,250</b>	<b>435,000</b>	<b>23,305,000</b>	<b>2,500</b>	<b>638,000</b>	<b>93,676,509</b>
<b>Expenditures By Function</b>																			
<b>General Government</b>																			
Allocations-Other Entities	-	-	-	42,000	-	-	-	2,945,935	-	-	-	-	-	-	-	-	-	-	2,987,935
Administration	-	-	-	-	-	-	-	-	325,480	-	13,500,000	43,874	76,623	-	-	12,000	2,300,000	16,485	16,274,462
Program Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	435,000	20,900,000	-	-	21,335,000
Fleet Services	723,893	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	723,893
<b>Criminal Justice</b>																			
Criminal Administration	-	193,200	-	-	-	-	-	-	-	219,865	-	-	-	11,806	-	-	-	-	424,871
CCC -Facs & Maintenance	-	-	3,982,417	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,982,417
CCC -Statutory Charges	-	-	7,030,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,030,000
Juvenile Court	-	-	-	-	-	1,133,220	-	-	-	-	-	-	-	-	-	-	-	-	1,133,220
Juv Services - Probation	-	-	-	-	-	3,864,391	-	-	-	-	-	-	-	-	-	-	-	-	3,864,391
Juv Services - Detention	-	-	-	-	-	3,080,732	-	-	-	-	-	-	-	-	-	-	-	-	3,080,732
<b>Health &amp; Welfare</b>																			
Shreveport Regional Lab	-	-	-	-	-	-	63,798	-	-	-	-	-	-	-	-	-	-	-	63,798
Highland Health Unit	-	-	-	-	-	-	674,994	-	-	-	-	-	-	-	-	-	-	-	674,994
Vivian Health Unit	-	-	-	-	-	-	68,868	-	-	-	-	-	-	-	-	-	-	-	68,868
David Raines Comm Ctr	-	-	-	-	-	-	33,390	-	-	-	-	-	-	-	-	-	-	-	33,390
Animal Services	-	-	-	-	-	-	2,663,461	-	-	-	-	-	-	-	-	-	-	-	2,663,461
Mosquito Control	-	-	-	-	-	-	470,685	-	-	-	-	-	-	-	-	-	-	-	470,685
<b>Building Facilities</b>																			
Forcht Wade	-	3,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,500
Courthouse	-	4,504,852	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,504,852
Bickham Building	-	142,641	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	142,641
Government Plaza	-	219,507	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	219,507
Juvenile Justice Buildings	-	-	-	-	-	538,398	-	-	-	-	-	-	-	-	-	-	-	-	538,398
Veterans Affairs	-	15,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,500
<b>Highways &amp; Streets</b>																			
Road Administration	1,838,869	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,838,869
Road Maintenance	5,263,784	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,263,784
<b>Sanitation</b>																			
Culture & Recreation	-	-	-	1,756,538	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,756,538
Economic Development	-	-	-	-	-	-	-	-	864,500	-	-	-	612,000	-	-	-	-	350,000	1,826,500
Debt Service	-	135,400	197,662	-	-	-	89,550	-	-	-	-	398,700	-	-	-	-	-	-	821,312
<b>Total Expenditures</b>	<b>7,826,546</b>	<b>5,214,600</b>	<b>11,210,079</b>	<b>1,798,538</b>	<b>4,122,217</b>	<b>8,616,741</b>	<b>4,064,746</b>	<b>2,945,935</b>	<b>1,189,980</b>	<b>219,865</b>	<b>13,500,000</b>	<b>442,574</b>	<b>688,623</b>	<b>11,806</b>	<b>435,000</b>	<b>20,912,000</b>	<b>2,300,000</b>	<b>366,485</b>	<b>85,865,735</b>
<b>Excess (Deficiency)</b>	<b>8,332,677</b>	<b>(108,502)</b>	<b>(1,916,440)</b>	<b>(65,155)</b>	<b>(336,059)</b>	<b>(4,028,428)</b>	<b>(395,583)</b>	<b>89,158</b>	<b>(333,980)</b>	<b>5,934,824</b>	<b>-</b>	<b>540,426</b>	<b>(282,623)</b>	<b>13,444</b>	<b>-</b>	<b>2,393,000</b>	<b>(2,297,500)</b>	<b>271,515</b>	<b>7,810,774</b>
<b>Other Financing Sources (Uses)</b>																			
Transfers In	-	-	1,200,000	-	-	3,600,000	-	-	166,800	-	-	171,000	43,300	-	-	-	2,000,000	-	7,181,100
Transfers Out	(12,659,000)	(948,000)	-	(413,700)	(1,250,000)	(200,000)	(535,000)	-	-	(6,200,000)	-	(1,754,280)	-	-	-	(20,099,500)	-	(4,000,000)	(48,059,480)
<b>Total Other Fin Sources (Uses)</b>	<b>(12,659,000)</b>	<b>(948,000)</b>	<b>1,200,000</b>	<b>(413,700)</b>	<b>(1,250,000)</b>	<b>3,400,000</b>	<b>(535,000)</b>	<b>-</b>	<b>166,800</b>	<b>(6,200,000)</b>	<b>-</b>	<b>(1,583,280)</b>	<b>43,300</b>	<b>-</b>	<b>-</b>	<b>(20,099,500)</b>	<b>2,000,000</b>	<b>(4,000,000)</b>	<b>(40,878,380)</b>
<b>Net Change In Fund Balances</b>	<b>(4,326,323)</b>	<b>(1,056,502)</b>	<b>(716,440)</b>	<b>(478,855)</b>	<b>(1,586,059)</b>	<b>(628,428)</b>	<b>(930,583)</b>	<b>89,158</b>	<b>(167,180)</b>	<b>(265,176)</b>	<b>-</b>	<b>(1,042,854)</b>	<b>(239,323)</b>	<b>13,444</b>	<b>-</b>	<b>(17,706,500)</b>	<b>(297,500)</b>	<b>(3,728,485)</b>	<b>(33,067,606)</b>
<b>Beginning Fund Balance</b>	<b>27,760,797</b>	<b>9,919,569</b>	<b>7,076,866</b>	<b>2,995,441</b>	<b>23,993,013</b>	<b>5,115,258</b>	<b>5,557,827</b>	<b>640,479</b>	<b>535,419</b>	<b>1,192,220</b>	<b>-</b>	<b>4,910,183</b>	<b>657,636</b>	<b>76,271</b>	<b>6,885</b>	<b>19,332,719</b>	<b>884,820</b>	<b>37,195,077</b>	<b>147,850,480</b>
<b>Ending Fund Balance</b>	<b>\$ 23,434,474</b>	<b>8,863,067</b>	<b>6,360,426</b>	<b>2,516,586</b>	<b>22,406,954</b>	<b>4,486,830</b>	<b>4,627,244</b>	<b>729,637</b>	<b>368,239</b>	<b>927,044</b>	<b>-</b>	<b>3,867,329</b>	<b>418,313</b>	<b>89,715</b>	<b>6,885</b>	<b>1,626,219</b>	<b>587,320</b>	<b>33,466,592</b>	<b>114,782,874</b>

# SPECIAL REVENUE FUNDS

## EXPENDITURES BY FUNCTION



22% 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. In 2022, General Government Expenditures consisted mostly of expenditures related to the American Rescue Plan Act (ARPA) .

## SPECIAL REVENUE FUNDS

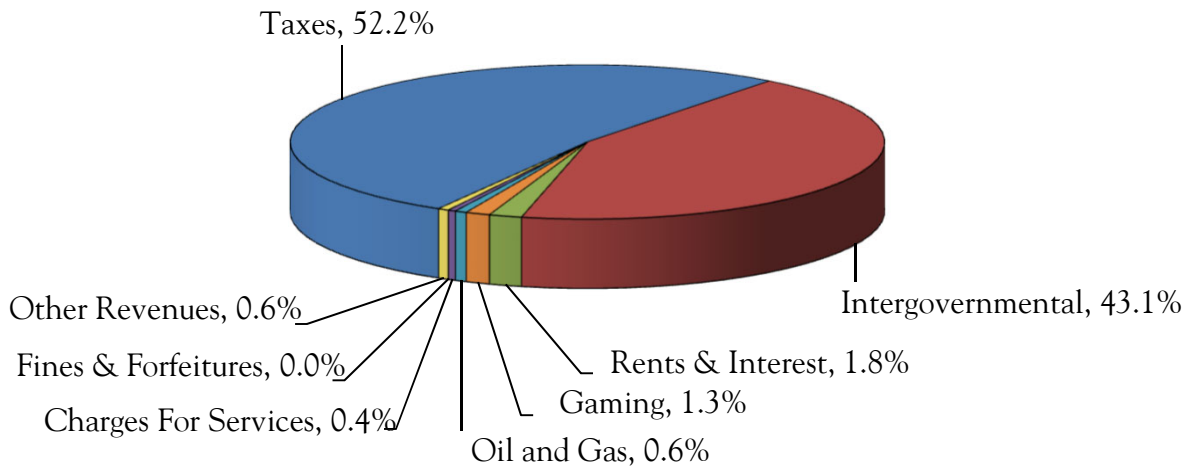
### Budget By Category

	2020 Actual	2021		2022 Adopted
		Budget	Estimated	
<b>Revenues</b>				
Tax Revenue	\$ 50,964,327	48,013,424	49,311,824	48,861,795
Licenses & Permits	357,292	390,000	395,969	390,000
Intergovernmental Revenue	16,988,516	64,174,781	64,602,106	40,342,964
Gaming Revenue	1,205,744	1,300,000	1,278,624	1,250,000
Oil and Gas Revenue	1,292,298	500,000	643,624	600,000
Charges For Services	289,678	423,400	370,266	392,400
Fines & Forfeitures	6,397	20,000	8,728	10,000
Rents & Interest Earned	2,407,968	1,486,600	1,550,894	1,669,850
Other Revenues	352,329	172,800	198,143	159,500
<b>Total Revenues</b>	<b>73,864,549</b>	<b>116,481,005</b>	<b>118,360,178</b>	<b>93,676,509</b>
<b>Expenditures</b>				
Salaries & Benefits	17,814,702	19,785,389	18,779,726	20,232,430
Materials & Supplies	1,184,378	1,538,270	993,700	1,556,850
Education, Training & Travel	61,545	172,550	88,837	155,550
Utilities	2,351,386	2,647,600	2,783,221	2,785,200
Repairs & Maintenance	1,805,818	2,210,390	1,875,688	2,206,890
Prison Operations	6,645,807	7,066,000	6,786,856	7,271,000
Contract Services	6,216,109	7,527,900	6,766,220	7,714,634
Statutory Charges	182,651	246,000	187,749	254,700
Internal Charges	2,670,931	2,757,018	2,742,277	3,006,205
Capital Outlay	49,713	90,400	66,084	86,400
Allocations To Other Entities	1,203,883	1,991,400	1,747,653	2,318,500
Debt Service	166,875	866,763	844,377	812,312
Other Expenses	598,725	468,500	507,131	374,500
Grant Programs	14,424,016	61,629,432	41,051,609	37,240,564
Reimbursements	(180,000)	(170,000)	(170,000)	(170,000)
Juror & Witness Expense	19,700	20,000	19,881	20,000
<b>Total Expenditures</b>	<b>55,216,239</b>	<b>108,847,612</b>	<b>85,071,009</b>	<b>85,865,735</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>	<b>18,648,310</b>	<b>7,633,393</b>	<b>33,289,169</b>	<b>7,810,774</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	5,375,983	4,600,000	7,119,662	7,181,100
Transfer Out	(22,417,508)	(16,254,500)	(17,756,500)	(48,059,480)
<b>Total Other Financing Sources (Uses)</b>	<b>(17,041,525)</b>	<b>(11,654,500)</b>	<b>(10,636,838)</b>	<b>(40,878,380)</b>
<b>Net Change In Fund Balance</b>	<b>1,606,785</b>	<b>(4,021,107)</b>	<b>22,652,331</b>	<b>(33,067,606)</b>
<b>Fund Balance, Beginning Of Year</b>	<b>123,591,364</b>	<b>119,524,948</b>	<b>125,198,149</b>	<b>147,850,480</b>
<b>Fund Balance, End Of Year</b>	<b>\$ 125,198,149</b>	<b>115,503,841</b>	<b>147,850,480</b>	<b>114,782,874</b>

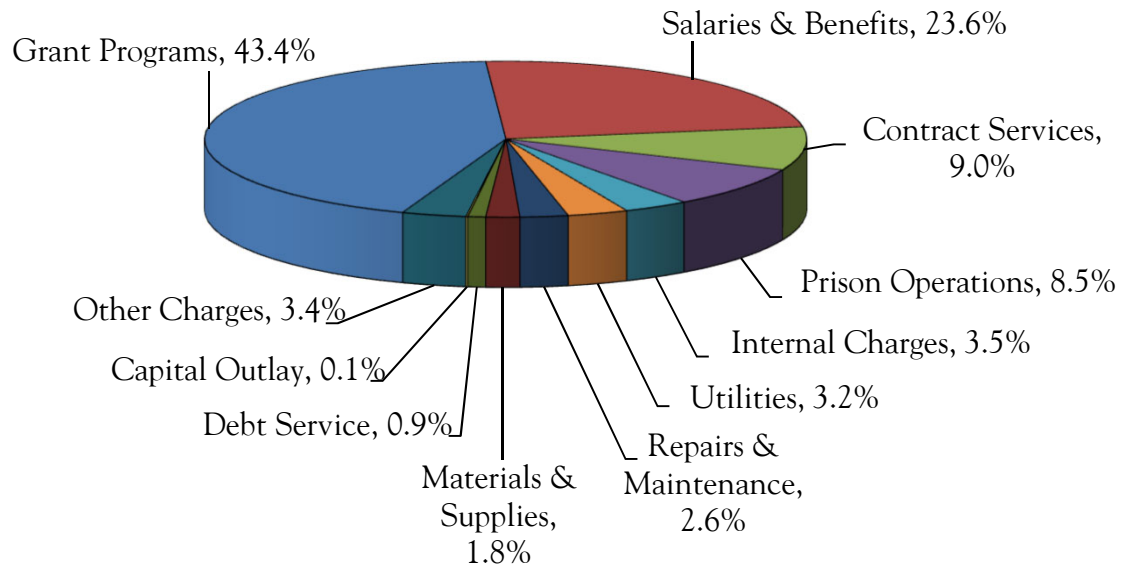


# SPECIAL REVENUE FUNDS

## REVENUES BY SOURCE



## EXPENDITURES BY CATEGORY



## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2020 Actual	2021				2022 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
<b>Public Works Fund (200)</b>								
<u>Revenues</u>								
3113	Ad Valorem Tax-Parish	\$ 6,794,680	6,577,280	-	6,578,511	6,578,511	6,717,420	2.11%
3114	Gas & Oil Sales	54,801	110,000	45,958	40,618	86,576	95,000	9.73%
3115	Estimated Uncollectible Taxes	(98,486)	(230,210)	-	(221,593)	(221,593)	(268,700)	21.26%
3117	Sign Billings	1,293	2,300	1,382	820	2,202	2,300	4.45%
3119	Equipment Repair Billings	104,158	100,000	57,157	22,847	80,004	90,000	12.49%
3120	Prior Year Taxes	58,713	71,024	41,123	33,813	74,936	56,203	(25.00)%
3175	Sales Tax Collections	7,846,475	6,950,000	3,568,954	3,568,952	7,137,906	7,200,000	0.87%
3180	Culvert Fees	6,820	10,000	11,115	550	11,665	10,000	(14.27)%
3181	Subdivision Fees	24,252	14,000	6,200	6,366	12,566	14,000	11.41%
3190	Special Assessment Revenue	4,352	5,000	-	3,566	3,566	4,000	12.17%
3219	Oil and Gas Permits	341,639	375,000	292,900	91,610	384,510	375,000	(2.47)%
3220	Building Permits	9,192	9,000	2,550	2,451	5,001	9,000	79.96%
3224	Fines	6,397	20,000	4,364	4,364	8,728	10,000	14.57%
3351	State Revenue Sharing	145,182	157,000	-	146,251	146,251	150,000	2.56%
3356	Parish Transportation Fund	1,369,058	1,300,000	737,833	536,729	1,274,562	1,300,000	2.00%
3357	Road Royalty	126,717	150,000	373,081	30,252	403,333	125,000	(69.01)%
3462	FEMA Grant	-	-	-	-	-	-	0.00%
3610	Interest Earned	226,825	140,000	5,861	135,831	141,692	140,000	(1.19)%
3692	Adjudicated Property Fees	15,894	85,000	70,692	10,674	81,366	85,000	4.47%
3695	Miscellaneous Revenue	207,923	45,000	67,844	986	68,830	45,000	(34.62)%
3725	Grant Revenue - Other	-	-	-	-	-	-	0.00%
<b>Total Revenues - Public Works Fund</b>		<b>17,245,885</b>	<b>15,890,394</b>	<b>5,287,014</b>	<b>10,993,598</b>	<b>16,280,612</b>	<b>16,159,223</b>	<b>(0.75)%</b>
<u>Expenditures</u>								
<b>411 - Road Administration</b>								
4113	Salaries Regular Employees	837,537	770,304	496,385	259,580	755,965	785,609	3.92%
4112	Salaries-Part Time	10,607	30,000	24,373	-	27,525	43,670	58.66%
4131	Parochial Retirement	75,518	92,968	60,807	31,798	92,605	85,993	(7.14)%
4132	Group Health Insurance	70,503	95,793	41,138	21,511	62,649	65,781	5.00%
4133	Retired Employees Grp Insurance	30,693	32,228	21,485	10,743	32,228	33,839	5.00%
4135	Medicare Insurance	11,927	13,299	7,336	3,830	11,166	12,025	7.69%
4136	Caddo Parish Employee Retirement	52,479	-	-	-	-	-	0.00%
4138	Unemployment Claims	-	1,500	-	985	985	1,000	1.52%
4210	Books and Subscriptions	678	1,500	82	1,103	1,185	1,500	26.58%
4211	Dues-Governmental Organizations	2,415	5,000	1,622	1,021	2,643	5,000	89.18%
4221	Printed Office Forms	590	1,500	1,159	328	1,487	1,500	0.87%
4230	Education, Training and Travel	2,914	19,000	2,341	3,508	5,849	18,000	207.74%
4241	Office Supplies	12,516	15,000	4,887	2,523	7,410	15,000	102.43%
4243	Copy Supplies	464	5,000	135	4,433	4,568	5,000	9.46%

**SPECIAL REVENUE FUNDS**

**Detail Budget Worksheet**

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4250	Equipment Repairs	2,901	8,000	3,941	2,934	6,875	8,000	16.36%
4251	Gas, Oil, Grease	3,660	12,000	5,046	5,808	10,854	12,000	10.56%
4280	Telephone	10,270	12,000	5,232	4,642	9,874	12,000	21.53%
4311	Recruitment and Screenings	150	500	291	207	498	500	0.40%
4313	Maintenance Contract	6,200	15,000	6,200	4,428	10,628	15,000	41.14%
4321	Legal and Auditing	13,538	14,539	9,965	4,574	14,539	14,905	2.52%
4324	Information Systems Allocation	60,316	62,824	41,883	20,941	62,824	65,965	5.00%
4327	Professional Services	182,663	190,000	92,434	66,023	158,457	190,000	19.91%
4329	Reimb From PW Funds	(218,750)	(218,750)	(148,749)	(70,001)	(218,750)	(218,750)	0.00%
4353	Parking Fees	1,162	6,000	502	251	753	4,000	431.21%
4361	General Fund Administration	223,751	236,823	157,882	78,941	236,823	242,594	2.44%
4387	Adjudicated Property Expenses	11,586	18,000	6,925	4,406	11,331	18,000	58.86%
4511	Casualty Insurance	131,836	131,836	87,891	43,945	131,836	134,473	2.00%
4512	Workers Comp Insurance	21,150	21,015	14,010	7,005	21,015	21,435	2.00%
4591	Retirement Contributions	198,984	194,680	-	194,680	194,680	198,830	2.13%
4592	Sheriff's Tax Collection	3,419	25,000	916	555	1,471	25,000	1,599.52%
4742	Office Equipment	1,460	9,000	944	6,524	7,468	9,000	20.51%
4745	Computer Equipment Purchases	-	12,000	3,824	5,860	9,684	12,000	23.92%
<b>Total Road Administration</b>		<b>1,763,137</b>	<b>1,833,559</b>	<b>950,887</b>	<b>723,086</b>	<b>1,677,125</b>	<b>1,838,869</b>	<b>9.64%</b>
<b>431 - Fleet Services</b>								
4113	Salaries Regular Employees	434,487	491,851	325,599	160,922	486,521	542,393	11.48%
4114	Salaries-Special	5,546	5,000	-	-	-	5,000	0.00%
4131	Parochial Retirement	47,816	50,361	33,473	16,888	50,361	48,054	(4.58)%
4132	Group Health Insurance	75,734	92,211	47,084	25,103	72,187	75,796	5.00%
4133	Retired Employees Grp Insurance	17,182	18,041	12,027	6,014	18,041	18,943	5.00%
4135	Medicare Insurance	5,920	7,026	4,444	3,421	7,865	7,865	0.00%
4230	Education, Travel and Training	-	3,000	264	1,592	1,856	3,000	61.64%
4241	Office Supplies	500	1,200	996	188	1,184	1,200	1.35%
4243	Copy Supplies	488	1,200	378	599	977	1,200	22.82%
4250	Equipment Repairs	373,824	500,000	250,258	145,418	395,676	500,000	26.37%
4251	Gas, Oil, Grease	343,073	550,000	280,047	197,828	477,875	575,000	20.32%
4260	Building Repairs & Maintenance	16,425	34,000	9,478	5,590	15,068	34,000	125.64%
4265	Uniforms	1,616	3,000	935	668	1,603	3,000	87.15%
4270	Services and Supplies Charged to Others	(942,946)	(1,175,000)	(665,940)	(509,060)	(1,175,000)	(1,175,000)	0.00%
4271	Natural Gas	2,323	5,000	1,997	1,233	3,230	5,000	54.80%
4272	Electricity	20,642	24,000	10,328	10,672	21,000	24,000	14.29%
4273	Water	2,174	4,000	2,318	651	2,969	4,000	34.73%
4280	Telephone	4,062	4,000	1,608	708	2,316	4,000	72.71%
4290	Safety Apparel	-	500	-	235	235	500	112.77%
4311	Recruitment and Screenings	357	800	221	158	379	800	111.08%

**SPECIAL REVENUE FUNDS**

**Detail Budget Worksheet**

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4321	Legal and Auditing	1,903	2,043	1,400	643	2,043	2,094	2.50%
4324	Information Systems Allocation	10,644	11,087	7,391	3,696	11,087	11,641	5.00%
4325	Computer System	-	7,000	-	2,584	2,584	7,000	170.90%
4361	General Fund Administration	57,879	62,045	41,363	20,682	62,045	69,952	12.74%
4365	Fleet Service Allocation	(126,000)	(126,000)	(88,000)	(38,000)	(126,000)	(126,000)	0.00%
4388	Building Management	1,863	1,805	1,203	602	1,805	1,934	7.15%
4421	Sign Materials	37,593	50,000	26,987	13,034	40,021	50,000	24.93%
4422	Small Tools	1,887	5,000	1,150	665	1,815	5,000	175.48%
4511	Casualty Insurance	11,315	11,315	7,543	3,772	11,315	11,541	2.00%
4512	Workers Comp Insurance	11,837	11,745	7,830	3,915	11,745	11,980	2.00%
<b>Total Fleet Services</b>		<b>418,144</b>	<b>656,230</b>	<b>322,382</b>	<b>80,421</b>	<b>402,803</b>	<b>723,893</b>	<b>79.71%</b>
<b>441 - Road Maintenance</b>								
<b>30 - Drainage</b>								
4248	Equipment Rental	-	10,000	-	5,784	5,784	7,500	29.67%
4276	Emergency Coordination	9,720	9,720	6,480	3,240	9,720	9,720	0.00%
4319	Spraying of Right of Way	539,225	600,000	359,483	179,742	539,225	625,000	15.91%
4321	Legal and Auditing	8,905	9,295	6,555	2,740	9,295	9,529	2.52%
4330	Public Works Administration	54,688	55,781	37,187	18,594	55,781	56,897	2.00%
4361	General Fund Administration	35,228	37,498	24,999	12,499	37,498	42,594	13.59%
4424	Flood Preparedness	264	17,000	-	9,586	9,586	17,000	77.34%
4511	Casualty Insurance	78,708	78,708	52,472	26,236	78,708	80,282	2.00%
4592	Sheriff's Tax Collection	530	500	86	370	456	500	9.65%
<b>Total Drainage Improvements</b>		<b>727,268</b>	<b>818,502</b>	<b>487,262</b>	<b>258,791</b>	<b>746,053</b>	<b>849,022</b>	<b>13.80%</b>
<b>31 - Road Capital Improvements</b>								
4321	Legal and Auditing	8,655	9,564	6,371	3,193	9,564	9,805	2.52%
4330	Public Works Administration	76,562	78,093	52,062	26,031	78,093	79,655	2.00%
4361	General Fund Administration	35,228	37,498	24,999	12,499	37,498	37,498	0.00%
4375	Tax Collection Charges	83,374	75,000	58,968	19,988	78,956	75,000	(5.01%)
4415	Bridge Materials and Supplies	5,830	15,000	2,884	3,527	6,411	15,000	133.97%
<b>Total Road Capital Improvements</b>		<b>209,649</b>	<b>215,155</b>	<b>145,284</b>	<b>65,238</b>	<b>210,522</b>	<b>216,958</b>	<b>3.06%</b>
<b>51 - North Camp</b>								
4113	Salaries Regular Employees	592,470	816,772	442,386	235,171	677,557	795,757	17.45%
4131	Parochial Retirement	76,886	98,575	54,192	28,809	83,001	71,621	(13.71%)
4132	Group Health Insurance	132,368	163,573	95,362	41,398	136,760	143,598	5.00%
4133	Retired Employees Grp Insurance	53,261	55,924	37,283	18,641	55,924	58,720	5.00%
4135	Medicare Insurance	8,514	11,668	5,939	5,729	11,668	11,539	(1.11%)

**SPECIAL REVENUE FUNDS**

**Detail Budget Worksheet**

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4138	Unemployment Claims	-	1,500	-	546	546	1,500	174.73%
4230	Education, Training and Travel	-	3,000	-	952	952	3,000	215.13%
4241	Office Supplies	5,127	6,000	2,004	1,839	3,843	6,000	56.13%
4243	Copy Supplies	664	1,500	345	46	391	1,500	283.63%
4248	Equipment Rental	1,890	5,000	-	2,563	2,563	5,000	95.08%
4250	Equipment Repairs	167,819	210,000	94,743	80,911	175,654	210,000	19.55%
4251	Gas, Oil, Grease	46,018	90,000	41,082	18,713	59,795	90,000	50.51%
4260	Building Repairs & Maintenance	13,036	10,800	2,621	1,699	4,320	15,000	247.22%
4265	Uniforms	4,902	9,000	1,278	2,543	3,821	8,000	109.37%
4271	Natural Gas	200	1,500	101	971	1,072	1,500	39.93%
4272	Electricity	18,251	25,000	9,549	9,549	19,098	30,500	59.70%
4273	Water	459	2,000	421	234	655	2,000	205.34%
4275	Street Lights	-	5,500	-	-	-	-	0.00%
4276	Emergency Coordination	5,940	5,940	3,960	1,980	5,940	5,940	0.00%
4280	Telephone	13,874	16,000	6,550	2,805	9,355	16,000	71.03%
4290	Safety Apparel	1,519	3,000	1,278	404	1,682	3,000	78.36%
4311	Recruitment and Screenings	1,101	3,000	400	302	702	3,000	327.35%
4327	Professional Services	60,010	130,000	22,461	54,491	76,952	130,000	68.94%
4412	Maintenance Gravel and Aggregate	64,514	70,000	31,841	33,582	65,423	75,000	14.64%
4413	Asphalt	11,287	15,000	11,027	731	11,758	15,000	27.57%
4414	Hot Mix	25,307	50,000	36,501	13,323	49,824	50,000	0.35%
4415	Bridge Materials and Supplies	-	5,000	-	4,327	4,327	5,000	15.55%
4416	Culverts	16,713	22,000	19,745	847	20,592	22,000	6.84%
4421	Sign Materials	65,553	90,000	42,338	31,171	73,509	90,000	22.43%
4422	Small Tools	(213)	5,000	3,613	1,088	4,701	5,000	6.36%
4423	Misc Materials and Supplies	3,504	15,000	8,620	1,821	10,441	15,000	43.66%
4512	Workers Comp Insurance	30,657	30,465	20,310	10,155	30,465	31,074	2.00%
4754	Internet Access and Maintenance	1,459	2,200	1,119	1,081	2,200	2,200	0.00%
<b>Total North Camp</b>		<b>1,423,090</b>	<b>1,979,917</b>	<b>997,069</b>	<b>608,422</b>	<b>1,605,491</b>	<b>1,923,449</b>	<b>19.80%</b>
<b>52 - South Camp</b>								
4113	Salaries Regular Employees	883,311	983,639	511,704	283,204	794,908	876,150	10.22%
4131	Parochial Retirement	96,680	118,715	59,060	59,655	118,715	68,607	(42.21%)
4132	Group Health Insurance	116,753	139,689	69,611	70,078	139,689	146,673	5.00%
4133	Retired Employees Grp Insurance	53,258	55,921	37,281	18,640	55,921	58,717	5.00%
4135	Medicare Insurance	12,885	14,052	7,040	7,012	14,052	12,242	(12.88%)
4138	Unemployment Claims	-	3,000	-	598	598	3,000	401.67%
4230	Education, Training and Travel	267	4,000	60	1,205	1,265	4,000	216.21%
4241	Office Supplies	5,515	5,000	2,072	1,142	3,214	5,000	55.57%
4243	Copy Supplies	596	3,000	574	510	1,084	3,000	176.75%
4248	Equipment Rental	-	7,500	-	3,425	3,425	7,500	118.98%

**SPECIAL REVENUE FUNDS**

**Detail Budget Worksheet**

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4250	Equipment Repairs	156,180	245,000	82,866	82,623	165,489	235,000	42.00%
4251	Gas, Oil, Grease	48,341	110,000	34,797	44,656	79,453	100,000	25.86%
4260	Building Repairs & Maintenance	3,801	20,000	5,024	7,765	12,789	20,000	56.38%
4265	Uniforms	5,467	10,000	1,519	7,133	8,652	9,000	4.02%
4271	Natural Gas	2,418	5,000	1,381	1,911	3,292	5,000	51.88%
4272	Electricity	25,128	22,000	12,875	12,876	25,751	28,500	10.68%
4273	Water	2,208	5,000	1,679	835	2,514	5,000	98.89%
4275	Street Lights	-	6,500	-	-	-	-	0.00%
4276	Emergency Coordination	5,940	5,940	3,960	1,980	5,940	5,940	0.00%
4280	Telephone	14,882	18,000	7,947	3,445	11,392	18,000	58.01%
4290	Safety Apparel	532	3,000	100	1,774	1,874	3,000	60.09%
4311	Recruitment and Screenings	2,072	3,000	2,367	179	2,546	3,000	17.83%
4313	Maintenance Contract	-	10,200	-	6,578	6,578	10,200	55.06%
4327	Professional Services	70,519	140,000	42,701	46,873	89,574	140,000	56.30%
4412	Maintenance Gravel and Aggregate	7,801	40,000	19,709	19,032	38,741	40,000	3.25%
4413	Asphalt	1,753	5,000	1,623	1,158	2,781	5,000	79.79%
4414	Hot Mix	7,181	70,000	22,773	35,854	58,627	65,000	10.87%
4415	Bridge Materials and Supplies	-	9,000	-	5,687	5,687	9,000	58.26%
4416	Culverts	16,835	15,000	-	9,472	9,472	17,000	79.48%
4421	Sign Materials	63,959	95,000	41,013	18,475	59,488	95,000	59.70%
4422	Small Tools	1,976	6,000	393	4,482	4,875	6,000	23.08%
4423	Misc Materials and Supplies	8,533	20,000	3,369	3,618	6,987	20,000	186.25%
4512	Workers Comp Insurance	32,186	31,995	21,330	10,665	31,995	32,635	2.00%
<b>Total South Camp</b>		<b>1,646,977</b>	<b>2,230,151</b>	<b>994,828</b>	<b>772,540</b>	<b>1,767,368</b>	<b>2,057,164</b>	<b>16.40%</b>
<b>53 - Commercial Vehicle Enforcement Unit (CVEU)</b>								
4113	Salaries Regular Employees	106,455	108,794	76,309	31,517	107,826	124,664	15.62%
4131	Parochial Retirement	12,934	13,130	9,348	3,782	13,130	14,337	9.19%
4132	Group Health Insurance	21,503	31,518	15,277	6,849	22,126	23,232	5.00%
4135	Medicare Insurance	1,427	1,554	1,031	523	1,554	1,808	16.34%
4230	Education, Travel and Training	(25)	5,000	-	1,475	1,475	5,000	238.98%
4241	Office Supplies	4,505	5,000	2,069	572	2,641	5,000	89.32%
4250	Equipment Repairs	1,760	6,000	51	3,523	3,574	6,000	67.88%
4251	Gas, Oil, Grease	1,703	8,000	1,845	3,992	5,837	8,000	37.06%
4265	Uniforms	1,260	2,000	365	2,255	2,620	2,000	(23.66%)
4280	Telephone	2,667	5,000	1,220	524	1,744	5,000	186.70%
4311	Recruitment and Screenings	-	150	-	90	90	150	66.67%
4327	Professional Services	17,393	22,000	6,862	7,861	14,723	22,000	49.43%
<b>Total CVEU</b>		<b>171,582</b>	<b>208,146</b>	<b>114,377</b>	<b>62,963</b>	<b>177,340</b>	<b>217,191</b>	<b>22.47%</b>

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
	Total Road Maintenance	4,178,566	5,451,871	2,738,820	1,767,954	4,506,774	5,263,784	16.80%
	Total Expenditures - Public Works Fund	6,359,847	7,941,660	4,012,089	2,571,461	6,586,702	7,826,546	18.82%
	Excess (Deficiency) Of Revenues Over Expenditures	10,886,038	7,948,734	1,274,925	8,422,137	9,693,910	8,332,677	(14.04%)
	Other Financing Sources (Uses)							
3852	Transfer From Capital Outlay	-	-	-	1,379,771	1,379,771	-	(100.00%)
4688	Transfer To Capital Outlay	(10,985,004)	(8,210,000)	(5,473,333)	(2,736,667)	(8,210,000)	(12,659,000)	54.19%
	Total Other Financing Sources (Uses)	(10,985,004)	(8,210,000)	(5,473,333)	(1,356,896)	(6,830,229)	(12,659,000)	85.34%
	Net Change in Fund Balance	(98,966)	(261,266)	(4,198,408)	7,065,241	2,863,681	(4,326,323)	(251.08%)
	Fund Balance, Beginning Of Year	24,996,082	22,858,995	24,897,116	20,698,708	24,897,116	27,760,797	11.50%
	Fund Balance, End Of Year	\$ 24,897,116	22,597,729	20,698,708	27,763,949	27,760,797	23,434,474	(15.58%)

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>Building Maintenance Fund (210)</b>								
<u>Revenues</u>								
3113	Ad Valorem Tax-Parish	5,110,159	5,000,910	-	5,001,411	5,001,411	5,107,460	2.12%
3115	Estimated Uncollectible Taxes	(71,406)	(200,040)	-	(82,451)	(82,451)	(204,300)	147.78%
3120	Prior Year Taxes	27,233	28,563	19,345	15,905	35,250	26,438	(25.00%)
3351	State Revenue Sharing	111,448	115,000	-	114,551	114,551	115,000	0.39%
3610	Interest Earned	77,530	39,000	1,648	40,933	42,581	39,000	(8.41%)
3623	Building Rental	21,810	22,000	11,838	-	21,046	22,000	4.53%
3695	Miscellaneous Revenue	250	1,000	93	200	293	500	70.65%
<b>Total Revenues - Building Maintenance Fund</b>		<b>5,277,024</b>	<b>5,006,433</b>	<b>32,924</b>	<b>5,090,549</b>	<b>5,132,681</b>	<b>5,106,098</b>	<b>(0.52%)</b>
<u>Expenditures</u>								
<b>133 - Finance</b>								
4810	Principal Payments	-	51,620	51,620	-	51,620	65,400	26.70%
4820	Interest Payments	-	60,380	60,380	-	60,380	69,800	15.60%
4830	Paying Agent Fees	-	200	50	150	200	200	0.00%
<b>Total Finance</b>		<b>-</b>	<b>112,200</b>	<b>112,050</b>	<b>150</b>	<b>112,200</b>	<b>135,400</b>	<b>20.68%</b>
<b>161 - Facilities &amp; Maintenance</b>								
<b>17 - Forcht Wade</b>								
4260	Building Repairs & Maintenance	3,428	5,000	735	777	1,512	3,500	131.48%
<b>Total Forcht Wade</b>		<b>3,428</b>	<b>5,000</b>	<b>735</b>	<b>777</b>	<b>1,512</b>	<b>3,500</b>	<b>131.48%</b>
<b>21 - Criminal Administration</b>								
4596	Sheriff Substations	-	177,000	96,385	63,509	159,894	193,200	20.83%
<b>Total Criminal Administration</b>		<b>-</b>	<b>177,000</b>	<b>96,385</b>	<b>63,509</b>	<b>159,894</b>	<b>193,200</b>	<b>20.83%</b>
<b>61 - Courthouse</b>								
4113	Salaries Regular Employees	1,514,686	1,818,252	1,170,657	617,865	1,788,522	1,812,067	1.32%
4122	Salaries-Part Time	30,107	36,292	22,288	18,315	40,603	36,816	(9.33%)
4131	Parochial Retirement	188,020	195,908	130,108	63,198	193,306	183,670	(4.98%)
4132	Group Health Insurance	263,401	284,121	196,250	96,783	293,033	307,684	5.00%
4133	Retired Employees Grp Insurance	71,472	75,046	50,031	25,015	75,046	78,798	5.00%
4135	Medicare Insurance	25,190	28,606	18,618	7,991	26,609	30,554	14.83%
4138	Unemployment Claims	-	3,000	-	1,444	1,444	3,000	107.76%
4210	Books and Subscriptions	1,360	1,000	-	1,401	1,401	1,000	(28.62%)
4221	Printed Office Forms	472	1,000	30	345	375	1,000	166.67%
4230	Education, Training and Travel	1,265	20,000	2,232	9,406	11,638	20,000	71.85%



## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4241	Office Supplies	1,582	4,500	2,903	1,478	4,381	4,500	2.72%
4243	Copy Supplies	4,543	5,200	2,719	1,940	4,659	5,200	11.61%
4250	Equipment Repairs	32,078	18,000	26,458	8,753	35,211	22,000	(37.52)%
4251	Gas, Oil, Grease	16,082	35,000	16,892	7,888	24,780	35,000	41.24%
4260	Building Repairs & Maintenance	222,016	245,000	141,771	68,393	210,164	245,000	16.58%
4261	Building Rep & Maint Chrg -Other	(7,037)	(14,000)	(7,148)	(3,081)	(10,229)	(14,000)	36.87%
4265	Uniforms	13,409	25,000	2,878	21,622	24,500	25,000	2.04%
4266	Janitorial Supplies	147,630	200,000	56,991	92,582	149,573	200,000	33.71%
4270	Janitorial Supplies Chg to Other	(98,401)	(100,000)	(49,737)	(49,999)	(99,736)	(100,000)	0.26%
4271	Natural Gas	119,961	150,000	79,739	56,956	136,695	150,000	9.73%
4272	Electricity	450,846	475,000	229,909	229,907	459,816	475,000	3.30%
4273	Water	30,120	40,000	14,419	14,418	28,837	35,000	21.37%
4276	Emergency Coordination	2,700	2,700	1,800	900	2,700	2,700	0.00%
4280	Telephone	22,632	22,500	10,749	10,749	21,498	22,500	4.66%
4290	Safety Apparel	132	750	433	288	721	750	4.02%
4291	Lawn and Tree Maintenance	11,550	25,000	7,320	6,520	13,840	85,000	514.16%
4311	Recruitment and Screenings	1,997	1,500	1,670	268	1,938	1,500	(22.60)%
4312	Pest Control	2,342	3,500	1,944	1,215	3,159	3,500	10.79%
4313	Maintenance Contract	95,005	90,000	56,455	50,891	107,346	100,000	(6.84)%
4316	Security	264,903	375,000	183,256	64,994	248,250	375,000	51.06%
4318	Waste Disposal Fees	1,452	2,000	1,307	597	1,904	2,000	5.04%
4321	Legal and Auditing	10,201	10,955	7,508	-	10,955	11,231	2.52%
4324	Information Systems Allocation	35,480	36,955	24,637	12,318	36,955	38,803	5.00%
4353	Parking Fees	26,884	26,000	12,408	12,408	24,816	26,000	4.77%
4361	General Fund Administration	161,711	170,675	113,783	56,892	170,675	193,053	13.11%
4388	Building Management	122,278	118,394	78,929	39,465	118,394	126,908	7.19%
4389	Reimb-Building Mgmt	(465,821)	(465,821)	(300,682)	(165,139)	(465,821)	(483,458)	3.79%
4511	Casualty Insurance	223,334	223,334	148,889	74,445	223,334	227,801	2.00%
4512	Workers Comp Insurance	42,030	41,760	27,840	13,920	41,760	42,595	2.00%
4530	Interest Expense	26,775	-	-	-	-	-	100.00%
4591	Retirement Contributions	149,645	148,020	-	147,881	147,881	151,180	2.23%
4592	Sheriff's Tax Collection	2,938	10,000	731	7,037	7,768	10,000	28.73%
4743	Other Equipment	6,541	8,000	901	6,440	7,341	8,000	8.98%
4754	Internet Access and Maintenance	1,711	2,500	1,173	1,171	2,344	2,500	6.66%
<b>Total Courthouse</b>		<b>3,775,222</b>	<b>4,400,647</b>	<b>2,489,059</b>	<b>1,635,880</b>	<b>4,128,386</b>	<b>4,504,852</b>	<b>9.12%</b>
<b>66 - Francis Bickham Bldg</b>								
4260	Building Repairs & Maintenance	44,412	42,200	24,337	16,049	40,386	34,000	(15.81)%
4271	Natural Gas	2,932	10,000	2,412	2,412	4,824	10,000	107.30%
4272	Electricity	42,661	50,000	21,452	21,449	42,901	50,000	16.55%
4273	Water	19,278	5,000	5,059	5,058	10,117	11,000	8.73%

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4276	Emergency Coordination	1,620	1,620	1,080	540	1,620	1,620	0.00%
4312	Pest Control	915	1,000	712	356	1,068	1,100	3.00%
4313	Maintenance Contract	2,469	3,800	2,986	2,984	5,970	15,000	151.26%
4388	Building Management	16,304	15,786	10,524	5,262	15,786	16,921	7.19%
4754	Internet Access and Maintenance	2,602	2,800	1,517	1,515	3,032	3,000	(1.06%)
<b>Total Francis Bickham Bldg</b>		<b>133,193</b>	<b>132,206</b>	<b>70,079</b>	<b>55,625</b>	<b>125,704</b>	<b>142,641</b>	<b>13.47%</b>
<b>68 - Government Plaza</b>								
4260	Building Repairs & Maintenance	38,937	25,000	26,303	14,733	41,036	40,000	(2.52%)
4272	Electricity	86,335	85,000	63,902	26,338	90,240	90,000	(0.27%)
4273	Water	2,225	5,000	1,821	672	2,493	3,500	40.39%
4316	Security	53,081	57,000	21,955	10,688	32,643	57,000	74.62%
4388	Building Management	27,949	27,061	18,041	9,020	27,061	29,007	7.19%
<b>Total Government Plaza</b>		<b>208,527</b>	<b>199,061</b>	<b>132,022</b>	<b>61,451</b>	<b>193,473</b>	<b>219,507</b>	<b>13.46%</b>
<b>75 - Veterans Affairs Building</b>								
4260	Building Repairs & Maintenance	3,006	3,500	735	1,029	1,764	3,500	98.41%
4272	Electricity	7,807	10,000	-	9,881	9,881	3,000	(69.64%)
4273	Water	3,251	3,000	1,428	2,000	3,428	1,000	(70.83%)
4317	Janitorial	9,937	8,000	7,868	876	8,744	8,000	(8.51%)
<b>Total Veterans Affairs</b>		<b>24,001</b>	<b>24,500</b>	<b>10,031</b>	<b>13,786</b>	<b>23,817</b>	<b>15,500</b>	<b>(34.92%)</b>
<b>Total Facilities &amp; Maintenance</b>		<b>4,144,371</b>	<b>4,938,414</b>	<b>2,798,311</b>	<b>1,831,028</b>	<b>4,632,786</b>	<b>5,079,200</b>	<b>9.64%</b>
<b>Total Expenditures - Building Maintenance Fund</b>		<b>4,144,371</b>	<b>5,050,614</b>	<b>2,910,361</b>	<b>1,831,178</b>	<b>4,744,986</b>	<b>5,214,600</b>	<b>9.90%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>1,132,653</b>	<b>(44,181)</b>	<b>(2,877,437)</b>	<b>3,259,371</b>	<b>387,695</b>	<b>(108,502)</b>	<b>(127.99%)</b>
<b>Other Financing Sources (Uses)</b>								
3852	Transfer From Capital Outlay	-	-	-	73,540	73,540	-	(100.00%)
4688	Transfer To Capital Outlay	(705,996)	(280,000)	(186,667)	(93,333)	(280,000)	(948,000)	238.57%
<b>Total Other Financing Sources (Uses)</b>		<b>(705,996)</b>	<b>(280,000)</b>	<b>(186,667)</b>	<b>(19,793)</b>	<b>(206,460)</b>	<b>(948,000)</b>	<b>359.17%</b>

**SPECIAL REVENUE FUNDS**

**Detail Budget Worksheet**

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
	Net Change In Fund Balance	426,657	(324,181)	(3,064,104)	3,239,578	181,235	(1,056,502) (682.95%)
	Fund Balance, Beginning Of Year	9,311,677	9,295,936	9,738,334	6,674,230	9,738,334	9,919,569 1.86%
	Fund Balance, End Of Year	\$ 9,738,334	8,971,755	6,674,230	9,913,808	9,919,569	8,863,067 (10.65%)

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
<b>Detention Facilities Fund (225)</b>							
<u>Revenues</u>							
3113	Ad Valorem Tax-Parish	9,387,110	9,186,450	-	9,182,550	9,182,550	2.17%
3115	Estimated Uncollectible Taxes	(127,636)	(376,460)	-	(155,233)	(155,233)	141.76%
3120	Prior Year Taxes	55,835	64,198	38,968	32,030	70,998	(25.00%)
3351	State Revenue Sharing	204,928	212,200	-	202,225	202,225	(1.10%)
3610	Interest Earned	38,618	28,000	988	24,653	25,641	9.20%
3695	Miscellaneous Revenue	6,753	10,000	5,387	935	6,322	(13.00%)
<b>Total Revenues - Detention Facilities Fund</b>		<b>9,565,608</b>	<b>9,124,388</b>	<b>45,343</b>	<b>9,287,160</b>	<b>9,332,503</b>	<b>(0.42%)</b>
<u>Expenditures</u>							
<b>133 - Finance</b>							
4810	Principal Payments	142,500	147,500	160,000	-	160,000	1.56%
4820	Interest Payments	22,248	60,863	38,477	-	38,477	(9.14%)
4830	Paying Agent Fees	1,050	200	200	-	200	0.00%
4831	Bond Issue Costs	1,077	-	-	-	-	0.00%
<b>Total Finance</b>		<b>166,875</b>	<b>208,563</b>	<b>198,677</b>	<b>-</b>	<b>198,677</b>	<b>(0.51%)</b>
<b>161 - Facilities &amp; Maintenance</b>							
<b>67 - Caddo Correctional Center (CCC)</b>							
4113	Salaries Regular Employees	626,406	708,946	471,984	216,678	688,662	14.40%
4131	Parochial Retirement	80,033	85,562	60,036	24,321	84,357	3.95%
4132	Group Health Insurance	146,708	152,589	109,045	57,810	166,855	4.67%
4133	Retired Employees Grp Insurance	24,053	25,256	16,837	8,419	25,256	5.00%
4135	Medicare Insurance	8,593	10,128	6,249	2,994	9,243	23.60%
4138	Unemployment Claims	272	2,000	240	999	1,239	61.42%
4210	Books and Subscriptions	51,756	50,000	26,743	19,102	45,845	9.06%
4230	Education, Training and Travel	50	3,000	-	2,411	2,411	24.43%
4241	Office Supplies	1,134	1,000	204	670	874	14.42%
4243	Copy Supplies	248	600	235	233	468	28.21%
4250	Equipment Repairs	9,186	8,000	3,198	1,074	4,272	87.27%
4251	Gas, Oil, Grease	6,887	10,000	4,254	2,640	6,894	45.05%
4260	Building Repairs & Maintenance	245,111	235,000	144,741	87,321	232,062	1.27%
4265	Uniforms	4,492	5,500	767	3,790	4,557	20.69%
4266	Janitorial Supplies	157,194	165,000	112,700	47,315	160,015	3.12%
4271	Natural Gas	139,022	148,000	136,269	136,269	272,538	(45.70%)
4272	Electricity	447,631	450,000	237,078	237,078	474,156	0.18%
4273	Water	291,343	400,000	239,248	239,246	478,494	1.36%
4276	Emergency Coordination	6,480	6,480	4,320	2,160	6,480	0.00%
4280	Telephone	15,488	20,000	7,568	7,565	15,133	18.95%

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4290	Safety Apparel	831	500	170	322	492	500	1.63%
4291	Lawn and Tree Maintenance	5,877	12,000	6,279	3,970	10,249	12,000	17.08%
4311	Recruitment and Screenings	289	500	140	200	340	500	47.06%
4312	Pest Control	6,295	10,000	4,715	2,356	7,071	10,000	41.42%
4313	Maintenance Contract	217,544	210,000	166,152	32,007	198,159	235,000	18.59%
4318	Waste Disposal Fees	25,864	30,000	6,993	21,313	28,306	30,000	5.98%
4321	Legal and Auditing	13,421	14,413	9,879	4,534	14,413	14,776	2.52%
4324	Information Systems Allocation	17,740	18,478	12,319	6,159	18,478	19,401	5.00%
4361	General Fund Administration	156,156	165,127	110,085	55,042	165,127	187,340	13.45%
4388	Building Management	181,670	175,899	117,266	58,633	175,899	188,549	7.19%
4511	Casualty Insurance	270,559	270,559	180,373	90,186	270,559	275,970	2.00%
4512	Workers Comp Insurance	14,805	14,715	9,810	4,905	14,715	15,009	2.00%
4530	Interest Expense	212	-	95	5	100	-	(100.00%)
4591	Retirement Contributions	274,891	271,910	-	269,004	269,004	277,700	3.23%
4592	Sheriff's Tax Collection	5,409	10,000	1,344	3,000	4,344	6,000	38.12%
4743	Other Equipment	500	8,000	1,829	5,020	6,849	8,000	16.81%
4754	Internet Access and Maintenance	670	1,000	182	184	366	1,000	173.22%
<b>Total CCC - Facilities and Maintenance</b>		<b>3,454,820</b>	<b>3,700,162</b>	<b>2,209,347</b>	<b>1,654,935</b>	<b>3,864,282</b>	<b>3,982,417</b>	<b>3.06%</b>
<b>180 - Statutory Appropriations</b>								
<b>67 - Caddo Correctional Center (CCC)</b>								
4263	Clothing Linen Personal Supplies	166,273	280,000	131,499	101,421	232,920	280,000	20.21%
4331	Feeding and Housing-Prisoners	1,383,685	1,275,000	710,600	560,222	1,270,822	1,275,000	0.33%
4332	Transporting Prisoners	157,806	275,000	79,958	74,052	154,010	275,000	78.56%
4333	Prisoners Medical Care	4,710,493	5,000,000	2,260,475	2,643,101	4,903,576	5,200,000	6.05%
<b>Total CCC - Statutory Appropriations</b>		<b>6,418,257</b>	<b>6,830,000</b>	<b>3,182,532</b>	<b>3,378,796</b>	<b>6,561,328</b>	<b>7,030,000</b>	<b>7.14%</b>
<b>Total Expenditures - Detention Facilities Fund</b>		<b>10,039,952</b>	<b>10,738,725</b>	<b>5,590,556</b>	<b>5,033,731</b>	<b>10,624,287</b>	<b>11,210,079</b>	<b>5.51%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>(474,344)</b>	<b>(1,614,337)</b>	<b>(5,545,213)</b>	<b>4,253,429</b>	<b>(1,291,784)</b>	<b>(1,916,440)</b>	<b>48.36%</b>
<b>Other Financing Sources (Uses)</b>								
3852	Transfer From Capital Outlay	-	-	-	73,191	73,191	-	(100.00%)
3855	Transfer From Criminal Justice	800,000	1,000,000	666,667	333,333	1,000,000	1,200,000	20.00%
4688	Transfer To Capital Outlay	-	-	-	-	-	-	0.00%
<b>Total Other Financing Sources (Uses)</b>		<b>800,000</b>	<b>1,000,000</b>	<b>666,667</b>	<b>406,524</b>	<b>1,073,191</b>	<b>1,200,000</b>	<b>11.82%</b>

**SPECIAL REVENUE FUNDS**

**Detail Budget Worksheet**

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
	Net Change In Fund Balance	325,656	(614,337)	(4,878,546)	4,659,953	(218,593)	(716,440)	227.75%
	Fund Balance, Beginning Of Year	6,969,803	6,241,790	7,295,459	2,416,913	7,295,459	7,076,866	(3.00%)
	Fund Balance, End Of Year	\$ 7,295,459	5,627,453	2,416,913	7,076,866	7,076,866	6,360,426	(10.12%)

**SPECIAL REVENUE FUNDS**

**Detail Budget Worksheet**

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>Parks &amp; Recreation Fund (230)</b>								
<u>Revenues</u>								
3113	Ad Valorem Tax-Parish	1,555,290	1,522,020	-	1,521,654	1,521,654	1,554,440	2.15%
3115	Estimated Uncollectible Taxes	(21,538)	(60,880)	-	(44,015)	(44,015)	(62,180)	41.27%
3120	Prior Year Taxes	8,398	9,202	5,945	4,885	10,830	8,123	(25.00%)
3351	State Revenue Sharing	33,919	35,100	-	34,516	34,516	34,500	(0.05%)
3371	Camping Fees	21,606	22,000	13,131	9,129	22,260	22,000	(1.17%)
3610	Interest Earned	25,338	19,000	512	17,944	18,456	19,000	2.95%
3695	Miscellaneous Revenue	600	4,500	-	514	514	1,500	191.83%
3697	Recreation Fees	50	5,000	4,500	466	4,966	5,000	0.68%
3725	Grant Revenue - Other	10,000	-	49,925	-	49,925	150,000	200.45%
3832	Private Donations	400	1,000	2,950	-	2,825	1,000	(64.60%)
<b>Total Revenues - Parks &amp; Recreation Fund</b>		<b>1,634,063</b>	<b>1,556,942</b>	<b>76,963</b>	<b>1,545,093</b>	<b>1,621,931</b>	<b>1,733,383</b>	<b>6.87%</b>
<u>Expenditures</u>								
150 - Allocation To Other Entities								
4921	Shreveport Green	30,000	42,000	-	42,000	42,000	42,000	0.00%
<b>Total Allocation To Other Entities</b>		<b>30,000</b>	<b>42,000</b>	<b>-</b>	<b>42,000</b>	<b>42,000</b>	<b>42,000</b>	<b>0.00%</b>
511 - Parks & Recreation								
4113	Salaries Regular Employees	699,940	768,497	531,593	194,600	726,193	804,622	10.80%
4114	Salaries-Special	9,208	18,000	3,501	732	4,233	6,000	41.74%
4122	Salaries-Part Time	56,580	60,403	40,976	12,188	53,164	61,340	15.38%
4131	Parochial Retirement	88,761	92,750	64,606	30,775	95,381	98,786	3.57%
4132	Group Health Insurance	147,212	142,766	109,756	52,614	162,370	170,488	5.00%
4133	Retired Employees Grp Insurance	28,176	29,585	19,723	9,862	29,585	31,064	5.00%
4135	Medicare Insurance	14,668	15,600	10,544	4,913	15,457	17,344	12.21%
4138	Unemployment Claims	-	260	3,213	11	3,224	260	(91.94%)
4211	Dues-Governmental Organizations	173	1,200	520	209	729	1,200	64.61%
4230	Education, Training and Travel	12,261	16,050	5,891	1,356	7,247	16,050	121.47%
4241	Office Supplies	4,093	6,000	2,238	2,879	5,117	6,000	17.26%
4243	Copy Supplies	2,586	2,020	1,036	2,056	3,092	3,000	(2.98%)
4250	Equipment Repairs	23,077	25,000	18,789	3,731	22,520	25,000	11.01%
4251	Gas, Oil, Grease	21,056	30,000	18,217	6,388	24,605	30,000	21.93%
4260	Building Repairs & Maintenance	66,029	50,000	42,090	23,944	66,034	50,000	(24.28%)
4265	Uniforms	3,305	3,250	3,190	122	3,312	3,250	(1.87%)
4267	Animal Food	4,208	5,500	2,835	2,404	5,239	5,500	4.98%
4269	Nature Day Camp	-	6,000	115	35	150	-	(100.00%)

**SPECIAL REVENUE FUNDS**

**Detail Budget Worksheet**

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4271	Natural Gas	1,592	2,500	1,224	629	1,853	2,500	34.92%
4272	Electricity	36,375	40,000	19,948	16,878	36,826	40,000	8.62%
4273	Water	4,038	5,500	3,437	1,215	4,652	5,500	18.23%
4276	Emergency Coordination	8,100	8,100	5,400	2,700	8,100	8,100	0.00%
4280	Telephone	15,282	12,500	8,663	7,464	16,127	13,000	(19.39)%
4290	Safety Apparel	1,617	1,250	692	279	971	1,250	28.73%
4311	Recruitment and Screenings	224	1,000	375	49	424	1,000	135.85%
4313	Maintenance Contract	9,705	16,000	6,205	8,034	14,239	26,000	82.60%
4316	Security	730	700	554	185	739	700	(5.28)%
4321	Legal and Auditing	4,227	4,540	3,112	1,428	4,540	4,654	2.51%
4324	Information Systems Allocation	24,836	25,869	17,246	8,623	25,869	27,162	5.00%
4327	Professional Services	-	-	7,128	2,702	9,830	12,000	22.08%
4361	General Fund Administration	24,386	25,133	16,755	8,378	25,133	28,855	14.81%
4388	Building Management	3,261	3,157	2,105	1,052	3,157	3,384	7.19%
4395	Grant Programs - Other	7,578	-	31,828	18,097	49,925	-	(100.00)%
4423	Misc Materials and Supplies	13,731	16,500	5,576	5,071	10,647	16,500	54.97%
4511	Casualty Insurance	45,257	45,257	30,171	15,086	45,257	46,162	2.00%
4512	Workers Comp Insurance	18,724	18,585	12,390	6,195	18,585	18,957	2.00%
4534	Special Programs	18,169	50,000	23,261	14,269	37,530	106,000	182.44%
4591	Retirement Contributions	45,544	45,050	-	44,057	44,057	46,010	4.43%
4592	Sheriff's Tax Collection	896	2,000	223	1,611	1,834	2,000	9.05%
4743	Other Equipment	3,225	11,900	12,642	2,039	14,681	11,900	(18.94)%
4754	Internet Access and Maintenance	2,392	3,000	2,038	2,999	5,037	5,000	(0.73)%
<b>Total Parks &amp; Recreation</b>		<b>1,471,222</b>	<b>1,611,422</b>	<b>1,089,806</b>	<b>517,859</b>	<b>1,607,665</b>	<b>1,756,538</b>	<b>9.26%</b>
<b>Total Expenditures - Parks &amp; Recreation Fund</b>		<b>1,501,222</b>	<b>1,653,422</b>	<b>1,089,806</b>	<b>559,859</b>	<b>1,649,665</b>	<b>1,798,538</b>	<b>9.02%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>132,841</b>	<b>(96,480)</b>	<b>(1,012,843)</b>	<b>985,234</b>	<b>(27,734)</b>	<b>(65,155)</b>	<b>134.93%</b>
<b>Other Financing Sources (Uses)</b>								
3852	Transfer From Capital Outlay	-	-	-	6,290	6,290	-	(100.00)%
4688	Transfer To Capital Outlay	(185,004)	(37,000)	(24,667)	(12,333)	(37,000)	(413,700)	1,018.11%
<b>Total Other Financing Sources (Uses)</b>		<b>(185,004)</b>	<b>(37,000)</b>	<b>(24,667)</b>	<b>(6,043)</b>	<b>(30,710)</b>	<b>(413,700)</b>	<b>1,247.12%</b>
<b>Net Change In Fund Balance</b>		<b>(52,163)</b>	<b>(133,480)</b>	<b>(1,037,510)</b>	<b>979,191</b>	<b>(58,444)</b>	<b>(478,855)</b>	<b>719.34%</b>
<b>Fund Balance, Beginning Of Year</b>		<b>3,106,048</b>	<b>3,003,221</b>	<b>3,053,885</b>	<b>2,016,375</b>	<b>3,053,885</b>	<b>2,995,441</b>	<b>(1.91)%</b>
<b>Fund Balance, End Of Year</b>		<b>\$ 3,053,885</b>	<b>2,869,741</b>	<b>2,016,375</b>	<b>2,995,566</b>	<b>2,995,441</b>	<b>2,516,586</b>	<b>(15.99)%</b>



## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
<b>Solid Waste Fund (240)</b>							
<u>Revenues</u>							
3120	Prior Year Taxes	1,333	1,200	848	696	1,544	1,158 (25.00%)
3175	Sales Tax Collections	3,917,355	3,525,000	1,781,802	2,194,520	3,976,322	3,550,000 (10.72%)
3610	Interest Earned	247,732	150,000	4,495	139,026	143,521	150,000 4.51%
3695	Miscellaneous Revenue	97,706	85,000	80,002	5,659	85,661	85,000 (0.77%)
<b>Total Revenues - Solid Waste Fund</b>		<b>4,264,126</b>	<b>3,761,200</b>	<b>1,867,147</b>	<b>2,339,901</b>	<b>4,207,048</b>	<b>3,786,158 (10.00%)</b>
<u>Expenditures</u>							
<b>423 - Compactor System Operations</b>							
4113	Salaries Regular Employees	515,234	666,339	473,048	191,380	664,428	748,995 12.73%
4114	Salaries - Special	-	10,000	-	5,489	5,489	10,000 82.18%
4122	Salaries - Part Time	586,316	567,836	414,273	160,944	575,217	585,547 1.80%
4131	Parochial Retirement	64,280	69,195	49,214	19,981	69,195	76,459 10.50%
4132	Group Health Insurance	104,084	105,537	98,239	66,575	164,814	173,055 5.00%
4133	Retired Employees Grp Insurance	17,155	18,013	12,009	6,004	18,013	18,914 5.00%
4135	Medicare Insurance	38,854	42,959	27,096	15,863	42,959	43,679 1.68%
4138	Unemployment Claims	188	3,500	(38)	1,554	1,516	3,500 130.87%
4230	Education, Training and Travel	914	3,000	483	575	1,058	3,000 183.55%
4241	Office Supplies	3,588	10,000	2,397	3,055	5,452	10,000 83.42%
4243	Copy Supplies	1,113	2,000	344	764	1,108	2,000 80.51%
4250	Equipment Repairs	78,199	135,000	68,912	25,927	94,839	135,000 42.35%
4251	Gas, Oil, Grease	78,943	110,000	67,079	27,499	94,578	110,000 16.31%
4260	Building Repairs & Maintenance	28,475	45,000	15,793	10,996	26,789	45,000 67.98%
4265	Uniforms	11,794	18,000	6,137	1,717	7,854	18,000 129.18%
4272	Electricity	25,458	26,000	14,984	10,758	25,742	28,000 8.77%
4273	Water	8,192	8,000	4,494	1,899	6,393	9,000 40.78%
4276	Emergency Coordination	5,400	5,400	3,600	1,800	5,400	5,400 0.00%
4280	Telephone	20,880	30,000	10,060	8,173	18,233	26,000 42.60%
4290	Safety Apparel	2,185	5,000	3,302	891	4,193	5,000 19.25%
4311	Recruitment and Screenings	3,603	5,000	2,056	1,917	3,973	5,000 25.85%
4315	Warehouse Rental	72,000	78,000	52,000	26,000	78,000	84,000 7.69%
4318	Waste Disposal Fees	648,988	625,000	346,175	232,913	579,088	650,000 12.25%
4321	Legal and Auditing	8,655	9,295	6,371	2,924	9,295	9,529 2.52%
4324	Information Systems Allocation	24,836	25,869	17,246	8,623	25,869	27,162 5.00%
4327	Professional Services	36,120	80,000	40,481	19,782	60,263	100,000 65.94%
4330	Public Works Administration	87,500	89,250	59,500	29,750	89,250	91,035 2.00%
4361	General Fund Administration	80,508	84,572	56,381	28,191	84,572	96,202 13.75%
4362	Contract Hauling-Compactors	121,247	280,000	146,088	71,976	218,064	310,000 42.16%
4370	Port O Let Rental	12,540	15,000	8,520	7,085	15,605	17,000 8.94%
4374	Work Release Program	4,951	55,000	3,985	3,670	7,655	55,000 618.48%

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4375	Tax Collection Charges	41,065	55,000	25,679	29,321	55,000	55,000	0.00%
4421	Sign Materials	9,600	8,000	1,858	2,123	3,981	8,000	100.95%
4511	Casualty Insurance	45,257	45,257	30,171	15,086	45,257	46,162	2.00%
4512	Workers Comp Insurance	36,518	36,270	24,180	12,090	36,270	36,995	2.00%
4712	Site Lease	7,983	8,000	240	7,760	8,000	10,000	25.00%
4743	Other Equipment	454	15,000	196	4,679	4,875	15,000	207.69%
<b>Total Compactor Systems</b>		<b>2,833,077</b>	<b>3,395,292</b>	<b>2,092,553</b>	<b>1,065,734</b>	<b>3,158,287</b>	<b>3,672,634</b>	<b>16.29%</b>
<b>424 - Code Enforcement</b>								
4113	Salaries Regular Employees	57,386	58,694	40,574	17,236	57,810	67,852	17.37%
4131	Parochial Retirement	6,970	7,084	4,970	2,114	7,084	7,804	10.16%
4132	Group Health Insurance	375	937	274	663	937	443	(52.72%)
4135	Medicare Insurance	838	838	598	85	683	984	44.07%
4230	Education, Training and Travel	-	4,000	-	2,445	2,445	4,000	63.60%
4241	Office Supplies	287	3,000	1,537	1,147	2,684	3,000	11.77%
4250	Equipment Repairs	448	3,000	45	1,203	1,248	3,000	140.38%
4251	Gas, Oil, Grease	1,295	5,000	969	509	1,478	5,000	238.29%
4280	Telephone	1,728	2,500	740	494	1,234	2,500	102.59%
4313	Maintenance Contract	-	25,000	17,908	5,579	23,487	25,000	6.44%
4327	Professional Services	-	30,000	-	25,544	25,544	30,000	17.44%
4373	Property Standards Enforcement	22,636	300,000	66,105	8,153	74,258	300,000	304.00%
<b>Total Code Enforcement</b>		<b>91,963</b>	<b>440,053</b>	<b>133,720</b>	<b>65,172</b>	<b>198,892</b>	<b>449,583</b>	<b>126.04%</b>
<b>Total Expenditures - Solid Waste Fund</b>		<b>2,925,040</b>	<b>3,835,345</b>	<b>2,226,273</b>	<b>1,130,906</b>	<b>3,357,179</b>	<b>4,122,217</b>	<b>22.79%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>1,339,086</b>	<b>(74,145)</b>	<b>(359,126)</b>	<b>1,208,995</b>	<b>849,869</b>	<b>(336,059)</b>	<b>(139.54%)</b>
<b>Other Financing Sources (Uses)</b>								
3852	Transfer From Capital Outlay	-	-	-	565,711	565,711	-	(100.00%)
4688	Transfer To Capital Outlay	(1,200,000)	(230,000)	(153,333)	(76,667)	(230,000)	(1,250,000)	443.48%
<b>Total Other Financing Sources (Uses)</b>		<b>(1,200,000)</b>	<b>(230,000)</b>	<b>(153,333)</b>	<b>489,044</b>	<b>335,711</b>	<b>(1,250,000)</b>	<b>(472.34%)</b>

**SPECIAL REVENUE FUNDS**

**Detail Budget Worksheet**

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
	Net Change In Fund Balance	139,086	(304,145)	(512,459)	1,698,039	1,185,580	(1,586,059) (233.78%)
	Fund Balance, Beginning Of Year	22,668,347	21,950,572	22,807,433	22,294,974	22,807,433	23,993,013 5.20%
	Fund Balance, End Of Year	\$ 22,807,433	21,646,427	22,294,974	23,993,013	23,993,013	22,406,954 (6.61%)

**SPECIAL REVENUE FUNDS**

**Detail Budget Worksheet**

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>Juvenile Justice Fund (260)</b>								
<u>Revenues</u>								
3113	Ad Valorem Tax-Parish	3,702,997	3,696,320	-	3,695,884	3,695,884	3,775,080	2.14%
3115	Estimated Uncollectible Taxes	(51,725)	(129,370)	-	(77,515)	(77,515)	(151,000)	94.80%
3120	Prior Year Taxes	19,767	21,166	14,027	11,531	25,558	19,169	(25.00%)
3351	State Revenue Sharing	80,760	83,000	-	82,569	82,569	82,500	(0.08%)
3423	Food & Nutrition Grant	36,673	39,000	15,314	16,690	32,004	35,000	9.36%
3424	State Prisoners Grant	46,986	40,000	21,534	21,532	43,066	42,000	(2.48%)
3610	Interest Earned	35,125	17,000	810	17,764	18,574	20,000	7.68%
3665	Family In Need Of Services	87,564	87,564	36,485	51,079	87,564	87,564	0.00%
3695	Miscellaneous Revenue	4,266	13,000	8,166	3,195	11,361	10,000	(11.98%)
3723	Federal Grants - Other	457,604	605,000	120,656	394,620	515,276	515,000	(0.05%)
3725	Grant Revenue - Other	-	-	-	-	-	150,000	0.00%
3727	Juvenile Service Fees	2,189	3,000	722	1,000	1,722	2,000	16.14%
3832	Private Donations	190	2,200	1,225	-	1,225	1,000	(18.37%)
<b>Total Revenues - Juvenile Justice Fund</b>		<b>4,422,396</b>	<b>4,477,880</b>	<b>218,939</b>	<b>4,218,349</b>	<b>4,437,288</b>	<b>4,588,313</b>	<b>3.40%</b>
<u>Expenditures</u>								
<b>121 - Juvenile Court</b>								
4113	Salaries Regular Employees	682,456	695,678	479,970	204,311	684,281	851,055	24.37%
4131	Parochial Retirement	82,239	83,961	58,166	26,321	84,487	82,044	(2.89%)
4132	Group Health Insurance	97,897	100,904	68,626	32,037	100,663	110,949	10.22%
4133	Retired Employees Grp Insurance	4,797	5,037	3,358	1,679	5,037	5,289	5.00%
4135	Medicare Insurance	9,136	9,938	6,537	2,836	9,373	12,196	30.12%
4138	Unemployment Claims	-	1,000	-	982	982	1,000	1.83%
4210	Books and Subscriptions	35,009	10,000	4,077	4,500	8,577	10,000	16.59%
4211	Dues-Governmental Organizations	1,780	2,000	200	1,692	1,892	2,000	5.71%
4230	Education, Training and Travel	6,662	7,000	3,837	2,460	6,297	7,000	11.16%
4241	Office Supplies	10,195	6,000	3,179	2,999	6,178	6,000	(2.88%)
4242	Postage	-	250	79	100	179	250	39.66%
4243	Copy Supplies	1,090	1,000	960	480	1,440	1,500	4.17%
4327	Professional Services	52,542	60,000	18,852	35,649	54,501	60,000	10.09%
4328	Mental Evaluations	7,337	10,000	5,343	4,999	10,342	11,000	6.36%
4348	Transcriptions	2,589	5,000	-	4,933	4,933	5,000	1.36%
4350	Court Bailiffs	21,828	21,000	9,962	7,178	17,140	21,000	22.52%
4351	Deputy Clerks of Court	11,425	20,000	6,250	9,425	15,675	20,000	27.59%
4512	Workers Comp Insurance	16,695	16,605	11,070	5,535	16,605	16,937	2.00%
4534	Special Programs	50,010	50,000	33,333	16,659	49,992	50,000	0.02%

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4545	Reimb From Juvenile Court	(150,000)	(140,000)	-	(140,000)	(140,000)	0.00%	
<b>Total Juvenile Court</b>		<b>943,687</b>	<b>965,373</b>	<b>713,799</b>	<b>224,775</b>	<b>938,574</b>	<b>20.74%</b>	
<b>122 - Juvenile Services</b>								
<b>22 - Probation Operations</b>								
4113	Salaries Regular Employees	1,851,008	1,914,452	1,230,785	640,517	1,871,302	2,063,099	10.25%
4119	Salaries Reimbursed By Others	(306,203)	(285,000)	(80,489)	(203,764)	(284,253)	(260,000)	(8.53%)
4122	Salaries-Part Time	16,352	5,000	-	-	-	-	0.00%
4131	Parochial Retirement	215,315	221,054	148,906	68,077	216,983	222,309	2.45%
4132	Group Health Insurance	300,756	313,190	177,934	125,650	303,584	328,849	8.32%
4133	Retired Employees Grp Insurance	103,924	114,013	76,009	38,004	114,013	119,714	5.00%
4135	Medicare Insurance	23,840	27,111	15,747	9,701	25,448	28,520	12.07%
4138	Unemployment Claims	-	3,000	-	1,253	1,253	3,000	139.43%
4210	Books and Subscriptions	-	900	-	900	900	-	(100.00%)
4211	Dues-Governmental Organizations	1,150	1,600	700	859	1,559	1,600	2.63%
4221	Printed Office Forms	204	600	-	336	336	600	78.57%
4230	Education, Training and Travel	16,140	30,000	10,038	9,206	19,244	25,000	29.91%
4241	Office Supplies	11,718	12,000	12,037	4,775	16,812	14,000	(16.73%)
4242	Postage	7,040	10,000	3,293	2,768	6,061	8,000	31.99%
4243	Copy Supplies	14,519	18,500	6,182	6,003	12,185	16,500	35.41%
4250	Equipment Repairs	22,429	25,000	12,717	10,241	22,958	25,000	8.89%
4251	Gas, Oil, Grease	12,878	22,000	12,399	8,412	20,811	22,000	5.71%
4255	Counseling	-	-	9,786	7,956	17,742	20,000	12.73%
4265	Uniforms	398	1,600	1,673	14	1,687	1,600	(5.16%)
4276	Emergency Coordination	1,620	1,620	1,141	479	1,620	1,620	0.00%
4280	Telephone	36,511	40,000	16,693	20,088	36,781	40,000	8.75%
4311	Recruitment and Screenings	181	2,000	573	271	844	2,000	136.97%
4316	Security	143,017	210,000	97,838	77,268	175,106	200,000	14.22%
4321	Legal and Auditing	10,279	11,040	7,567	2,950	10,517	11,318	7.62%
4324	Information Systems Allocation	35,480	36,955	24,637	12,318	36,955	38,803	5.00%
4327	Professional Services	134,070	110,000	43,109	52,805	95,914	110,000	14.69%
4361	General Fund Administration	77,017	81,378	54,252	27,126	81,378	92,100	13.18%
4395	Juvenile Grant Programs - Other	165,396	260,000	-	158,615	158,615	160,000	0.87%
4398	Monitors	-	-	19,931	19,931	39,862	40,000	0.35%
4511	Casualty Insurance	59,720	59,720	39,813	19,907	59,720	60,914	2.00%
4512	Workers Comp Insurance	50,355	50,040	33,360	16,680	50,040	51,041	2.00%
4529	Family in Need-Services	85,419	87,564	58,376	29,188	87,564	87,564	0.00%
4534	Special Programs	199,091	160,000	1,807	1,999	3,806	10,000	162.74%
4554	Reimb-Title IV-E Funds	37,602	30,000	20,982	16,694	37,676	38,000	0.86%
4571	Outside Agency Distributions	38,844	40,000	-	40,115	40,115	40,000	(0.29%)
4591	Retirement Contributions	108,438	109,410	-	108,991	108,991	111,740	2.52%

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4592	Sheriff's Tax Collection	2,125	5,000	529	2,637	3,166	4,000	26.34%
4742	Office Equipment	27,918	3,500	2,769	408	3,177	3,500	10.17%
4754	Internet Access and Maintenance	1,627	2,000	947	993	1,940	2,000	3.09%
4948	Misdemeanor Referral Center	-	-	110,000	55,000	165,000	120,000	(27.27%)
<b>Total Probation Operations</b>		<b>3,506,178</b>	<b>3,735,247</b>	<b>2,172,041</b>	<b>1,395,371</b>	<b>3,567,412</b>	<b>3,864,391</b>	<b>8.32%</b>
<b>32 - Juvenile Detention</b>								
4113	Salaries Regular Employees	1,731,845	1,811,893	987,066	689,461	1,676,527	1,755,611	4.72%
4119	Salaries Reimbursed By Others	(41,046)	(45,000)	(19,128)	(19,128)	(38,256)	(40,000)	4.56%
4122	Salaries-Part Time	37,608	53,969	24,958	19,034	43,992	57,672	31.10%
4131	Parochial Retirement	201,586	218,677	110,571	69,856	180,427	215,010	19.17%
4132	Group Health Insurance	263,685	293,417	161,256	69,186	230,442	238,307	3.41%
4133	Retired Employees Grp Insurance	62,535	65,662	43,775	21,887	65,662	68,945	5.00%
4135	Medicare Insurance	26,888	28,870	15,069	6,783	21,852	39,418	80.39%
4138	Unemployment Claims	2,347	2,500	865	617	1,482	2,500	68.69%
4211	Dues-Governmental Organizations	473	1,200	981	200	1,181	1,200	1.61%
4230	Education, Training and Travel	12,550	32,000	1,360	9,999	11,359	25,000	120.09%
4241	Office Supplies	6,928	4,500	2,496	1,960	4,456	4,500	0.99%
4243	Copy Supplies	5,209	5,500	2,031	3,231	5,262	5,500	4.52%
4250	Equipment Repairs	728	2,500	335	1,238	1,573	2,500	58.93%
4251	Gas, Oil, Grease	1,088	3,000	895	340	1,235	3,000	142.91%
4262	Food	152,110	150,000	49,913	102,595	152,508	155,000	1.63%
4263	Clothing Linen Personal Supplies	12,884	18,000	12,783	4,035	16,818	18,000	7.03%
4265	Uniforms	13,074	15,000	3,813	10,722	14,535	15,000	3.20%
4311	Recruitment and Screenings	5,052	10,000	8,611	5,508	14,119	12,000	(15.01%)
4321	Legal and Auditing	4,660	5,005	3,430	1,561	4,991	5,131	2.81%
4324	Information Systems Allocation	17,740	18,478	12,319	6,159	18,478	19,401	5.00%
4327	Professional Services	39,425	75,000	29,056	46,192	75,248	75,000	(0.33%)
4333	Prisoners Medical Care	62,557	68,000	28,354	27,848	56,202	68,000	20.99%
4361	General Fund Administration	87,543	91,419	60,946	30,473	91,419	104,390	14.19%
4388	Building Management	23,291	22,551	15,034	7,517	22,551	24,173	7.19%
4395	Grant Programs - Other	58,672	123,651	46,203	10,778	56,981	60,000	5.30%
4511	Casualty Insurance	8,461	8,461	5,641	2,820	8,461	8,630	2.00%
4512	Workers Comp Insurance	38,176	37,935	25,290	12,645	37,935	36,344	(4.19%)
4534	Special Programs	1,287	10,000	408	1,000	1,408	5,000	255.11%
4742	Office Equipment	1,336	6,000	-	1,150	1,150	2,000	73.91%
4743	Other Equipment	3,462	3,500	3,330	(1,819)	1,511	3,500	131.63%

**SPECIAL REVENUE FUNDS**

**Detail Budget Worksheet**

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4953	Johnny Grey Jones Youth	62,116	120,000	31,969	29,169	61,138	90,000	47.21%
<b>Total Juvenile Detention</b>		<b>2,904,270</b>	<b>3,261,688</b>	<b>1,669,630</b>	<b>1,173,017</b>	<b>2,842,647</b>	<b>3,080,732</b>	<b>8.38%</b>
<b>Total Juvenile Services</b>		<b>6,410,448</b>	<b>6,996,935</b>	<b>3,841,671</b>	<b>2,568,388</b>	<b>6,410,059</b>	<b>6,945,123</b>	<b>8.35%</b>
<b>161 - Facility &amp; Maintenance</b>								
<b>62 - Juvenile Justice Bldgs</b>								
4113	Salaries Regular Employees	71,903	86,305	54,643	26,898	81,541	83,085	1.89%
4131	Parochial Retirement	9,432	10,416	6,694	2,788	9,482	9,555	0.77%
4132	Group Health Insurance	22,546	23,141	16,419	12,019	28,438	23,123	(18.69%)
4133	Retired Employees Grp Insurance	7,560	7,938	5,292	2,646	7,938	8,335	5.00%
4135	Medicare Insurance	988	1,233	700	425	1,125	1,205	7.11%
4138	Unemployment Claims	-	70	-	65	65	70	7.69%
4250	Equipment Repairs	1,944	2,000	788	785	1,573	2,000	27.15%
4251	Gas, Oil, Grease	1,336	2,600	927	924	1,851	2,600	40.46%
4260	Building Repairs & Maintenance	95,066	95,000	37,810	34,716	72,526	85,000	17.20%
4265	Uniforms	175	-	-	-	-	-	0.00%
4271	Natural Gas	38,820	35,000	20,746	20,744	41,490	40,000	(3.59%)
4272	Electricity	136,253	150,000	86,686	86,684	173,370	160,000	(7.71%)
4273	Water	17,545	22,000	7,515	7,515	15,030	22,000	46.37%
4291	Lawn and Tree Maintenance	5,950	12,000	5,000	3,599	8,599	12,000	39.55%
4311	Recruitment and Screenings	56	350	-	156	156	350	124.36%
4312	Pest Control	4,419	4,500	3,000	1,500	4,500	4,500	0.00%
4313	Maintenance Contract	71,064	55,000	34,617	18,672	53,289	55,000	3.21%
4317	Janitorial Service	-	2,000	563	560	1,123	2,000	78.09%
4318	Waste Disposal Fees	2,182	3,000	2,625	859	3,484	3,500	0.46%
4388	Building Management	17,468	16,913	11,275	5,638	16,913	18,130	7.20%
4511	Casualty Insurance	2,558	2,558	1,705	853	2,558	2,609	1.99%
4512	Workers Comp Insurance	1,800	1,800	1,200	600	1,800	1,836	2.00%
4743	Other Equipment	795	1,500	-	1,312	1,312	1,500	14.33%
<b>Total Facilities and Maintenance - Juvenile Justice Bldgs</b>		<b>509,860</b>	<b>535,324</b>	<b>298,205</b>	<b>229,958</b>	<b>528,163</b>	<b>538,398</b>	<b>1.94%</b>
<b>Total Expenditures - Juvenile Justice Fund</b>		<b>7,863,995</b>	<b>8,497,632</b>	<b>4,853,675</b>	<b>3,023,121</b>	<b>7,876,796</b>	<b>8,616,741</b>	<b>9.39%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>(3,441,599)</b>	<b>(4,019,752)</b>	<b>(4,634,736)</b>	<b>1,195,228</b>	<b>(3,439,508)</b>	<b>(4,028,428)</b>	<b>17.12%</b>

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
<b>Other Financing Sources (Uses)</b>							
3849	Transfer From Oil & Gas	50,000	-	-	-	-	0.00%
3852	Transfer From Capital Outlay	-	-	-	8,023	8,023	(100.00%)
3855	Transfer From Criminal Justice	3,600,000	3,400,000	2,266,667	1,133,333	3,400,000	5.88%
4688	Transfer To Capital Outlay	-	-	-	-	(200,000)	0.00%
<b>Total Other Financing Sources (Uses)</b>		<b>3,650,000</b>	<b>3,400,000</b>	<b>2,266,667</b>	<b>1,141,356</b>	<b>3,408,023</b>	<b>3,400,000 (0.24%)</b>
<b>Net Change In Fund Balance</b>		<b>208,401</b>	<b>(619,752)</b>	<b>(2,368,069)</b>	<b>2,336,584</b>	<b>(31,485)</b>	<b>(628,428) 1,895.96%</b>
<b>Fund Balance, Beginning Of Year</b>		<b>4,938,342</b>	<b>4,936,305</b>	<b>5,146,743</b>	<b>2,778,674</b>	<b>5,146,743</b>	<b>5,115,258 (0.61%)</b>
<b>Fund Balance, End Of Year</b>		<b>\$ 5,146,743</b>	<b>4,316,553</b>	<b>2,778,674</b>	<b>5,115,258</b>	<b>5,115,258</b>	<b>4,486,830 (12.29%)</b>



## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>Health Tax Fund (270)</b>								
<u>Revenues</u>								
3113	Ad Valorem Tax-Parish	\$ 3,628,817	3,551,370	-	3,550,551	3,550,551	3,608,530	1.63%
3115	Estimated Uncollectible Taxes	(50,115)	(142,060)	-	(110,411)	(110,411)	(144,340)	30.73%
3120	Prior Year Taxes	21,737	23,138	15,274	12,556	27,830	20,873	(25.00%)
3351	State Revenue Sharing	79,160	81,300	-	80,251	80,251	80,000	(0.31%)
3455	Vaccination Fees	10	100	30	30	60	100	66.67%
3466	Impounding & Boarding Fees	14,677	18,000	13,658	1,385	15,043	16,000	6.36%
3467	Animal License & Permit Fees	6,461	6,000	2,889	3,569	6,458	6,000	(7.09%)
3610	Interest Earned	40,100	30,000	914	27,635	28,549	30,000	5.08%
3621	Regional Lab Rental	10,000	-	-	-	-	-	0.00%
3695	Miscellaneous Revenue	-	100	-	-	-	-	0.00%
3725	Grant Revenue - Other	-	-	10,000	-	10,000	-	(100.00%)
3832	Private Donations	8,486	4,000	4,206	1,680	5,886	4,000	(32.04%)
3833	Adoptions	46,064	48,000	27,276	22,006	49,282	48,000	(2.60%)
<b>Total Revenues - Health Tax Fund</b>		<b>3,805,397</b>	<b>3,619,948</b>	<b>74,247</b>	<b>3,589,252</b>	<b>3,663,499</b>	<b>3,669,163</b>	<b>0.15%</b>
<u>Expenditures</u>								
133 - Finance								
4810	Principal Payments	-	30,000	30,000	-	30,000	43,250	44.17%
4820	Interest Payments	-	35,000	35,000	-	35,000	46,100	31.71%
4830	Paying Agent Fees	-	200	50	150	200	200	0.00%
<b>Total Finance</b>		<b>-</b>	<b>65,200</b>	<b>65,050</b>	<b>150</b>	<b>65,200</b>	<b>89,550</b>	<b>37.35%</b>
161 - Facilities & Maintenance								
11 - Shreveport Regional Lab								
4133	Retired Employees Grp Insurance	1,378	1,447	965	482	1,447	1,519	4.98%
4260	Building Repairs & Maintenance	3,794	5,000	9,828	8,241	18,069	18,000	(0.38%)
4271	Natural Gas	1,565	2,000	4,732	4,731	9,463	10,000	5.67%
4272	Electricity	9,940	10,000	10,175	10,174	20,349	19,000	(6.63%)
4273	Water	767	1,000	586	585	1,171	1,200	2.48%
4312	Pest Control	560	800	440	220	660	800	21.21%
4388	Building Management	11,646	11,276	7,517	3,759	11,276	12,086	7.18%
4512	Workers Comp Insurance	1,170	1,170	780	390	1,170	1,193	1.97%
<b>Total Shreveport Regional Lab</b>		<b>30,820</b>	<b>32,693</b>	<b>35,023</b>	<b>28,582</b>	<b>63,605</b>	<b>63,798</b>	<b>0.30%</b>

**SPECIAL REVENUE FUNDS**

**Detail Budget Worksheet**

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>14 - Highland Health Unit Complex</b>								
4113	Salaries Regular Employees	120,712	144,047	80,089	48,159	128,248	145,709	13.62%
4122	Salaries-Part Time	8,870	12,098	10,390	5,249	15,639	12,272	(21.53)%
4131	Parochial Retirement	16,259	17,385	9,831	7,723	17,554	16,757	(4.54)%
4132	Group Health Insurance	42,280	41,382	20,167	7,731	27,898	30,512	9.37%
4133	Retired Employees Grp Insurance	12,929	13,575	9,050	4,525	13,575	14,254	5.00%
4135	Medicare Insurance	2,323	2,983	1,186	517	1,703	2,291	34.53%
4138	Unemployment Claims	-	150	-	55	55	150	172.73%
4250	Equipment Repairs	5,566	7,000	5,183	2,581	7,764	7,000	(9.84)%
4251	Gas, Oil, Grease	5,349	10,000	5,848	3,866	9,714	10,000	2.94%
4260	Building Repairs & Maintenance	33,484	45,000	28,201	27,300	55,501	35,000	(36.94)%
4271	Natural Gas	16,613	20,000	11,109	11,109	22,218	20,000	(9.98)%
4272	Electricity	90,987	93,000	44,241	44,241	88,482	93,000	5.11%
4273	Water	5,162	5,000	1,855	2,597	4,452	5,000	12.31%
4276	Emergency Coordination	1,620	1,620	1,080	540	1,620	1,620	0.00%
4280	Telephone	431	500	221	218	439	500	13.90%
4291	Lawn and Tree Maintenance	4,000	5,000	2,300	2,500	4,800	5,000	4.17%
4311	Recruitment and Screenings	-	300	-	245	245	300	22.45%
4312	Pest Control	961	1,000	648	324	972	1,000	2.88%
4313	Maintenance Contract	6,548	13,000	5,734	5,734	11,468	30,000	161.60%
4316	Security	730	1,500	554	185	739	1,500	102.98%
4321	Legal and Auditing	2,780	2,985	2,046	-	2,985	3,060	2.51%
4361	General Fund Administration	30,675	31,608	21,072	10,536	31,608	36,474	15.39%
4388	Building Management	33,772	32,699	21,799	10,900	32,699	35,051	7.19%
4511	Casualty Insurance	50,176	50,176	33,451	16,725	50,176	51,180	2.00%
4512	Workers Comp Insurance	5,490	5,445	3,630	1,815	5,445	5,554	2.00%
4591	Retirement Contributions	106,269	103,220	-	105,511	105,511	106,810	1.23%
4592	Sheriff's Tax Collection	2,086	5,000	455	2,904	3,359	5,000	48.85%
<b>Total Highland Health Unit Complex</b>		<b>606,072</b>	<b>665,673</b>	<b>320,140</b>	<b>323,790</b>	<b>644,869</b>	<b>674,994</b>	<b>4.67%</b>
<b>15 - Vivian Health Unit</b>								
4113	Salaries Regular Employees	26,618	28,990	20,040	8,937	28,977	29,570	2.05%
4131	Parochial Retirement	3,460	3,498	2,455	1,094	3,549	3,401	(4.17)%
4132	Group Health Insurance	6,048	6,223	4,268	1,907	6,175	6,164	(0.18)%
4133	Retired Employees Grp Insurance	1,378	1,447	965	482	1,447	1,519	4.98%
4135	Medicare Insurance	345	414	263	114	377	429	13.79%
4260	Building Repairs & Maintenance	1,409	6,000	4,837	776	5,613	6,000	6.89%
4265	Uniforms	110	-	-	-	-	-	0.00%
4272	Electricity	9,872	13,000	6,136	4,006	10,142	13,000	28.18%
4273	Water	1,694	3,000	816	952	1,768	3,000	69.68%
4280	Telephone	1,790	1,600	938	780	1,718	1,800	4.77%

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4291	Lawn and Tree Maintenance				-		0.00%	
4312	Pest Control	468	750	440	304	744	800	7.53%
4316	Security	182	400	139	199	338	400	18.34%
4388	Building Management	2,329	2,255	1,503	752	2,255	2,417	7.18%
4512	Workers Comp Insurance	405	360	240	120	360	368	2.22%
4743	Other Equipment				-			0.00%
<b>Total Vivian Health Unit</b>		<b>56,108</b>	<b>67,937</b>	<b>43,040</b>	<b>20,423</b>	<b>63,463</b>	<b>68,868</b>	<b>8.52%</b>
<b>69 - David Raines Comm Center</b>								
4260	Building Repairs & Maintenance	33,390	33,390	22,260	11,130	33,390	33,390	0.00%
<b>Total David Raines Comm Center</b>		<b>33,390</b>	<b>33,390</b>	<b>22,260</b>	<b>11,130</b>	<b>33,390</b>	<b>33,390</b>	<b>0.00%</b>
<b>Total Facilities and Maintenance</b>		<b>726,390</b>	<b>799,693</b>	<b>420,463</b>	<b>383,925</b>	<b>805,327</b>	<b>841,050</b>	<b>4.44%</b>
<b>300 - Animal Services and Mosquito Control</b>								
<b>12 - Animal Services</b>								
4113	Salaries Regular Employees	1,117,152	1,287,293	788,496	420,274	1,208,770	1,297,030	7.30%
4114	Salaries-Special	-	15,000	-	8,841	8,841	10,000	13.11%
4122	Salaries-Part Time	53,018	51,061	32,557	19,357	51,914	51,709	(0.39)%
4131	Parochial Retirement	131,683	144,397	89,031	41,398	130,429	128,846	(1.21)%
4132	Group Health Insurance	146,719	186,370	120,430	65,859	186,289	195,681	5.04%
4133	Retired Employees Grp Insurance	47,834	50,226	33,484	16,742	50,226	52,737	5.00%
4135	Medicare Insurance	16,556	22,151	11,138	7,858	18,996	20,200	6.34%
4136	Caddo Parish Employee Retirement	9,627	9,740	6,863	3,069	9,932	10,781	8.55%
4138	Unemployment Claims	-	1,000	-	951	951	1,000	5.15%
4210	Books and Subscriptions	-	500	-	410	410	500	21.95%
4211	Dues-Governmental Organizations	500	1,000	20	530	550	1,000	81.82%
4221	Printed Office Forms	1,811	6,000	901	2,040	2,941	6,000	104.01%
4230	Education, Training and Travel	8,359	22,000	5,628	9,265	14,893	18,000	20.86%
4241	Office Supplies	5,663	7,500	2,747	3,936	6,683	7,500	12.23%
4242	Postage	261	750	133	418	551	750	36.12%
4243	Copy Supplies	4,806	6,500	2,060	1,952	4,012	6,500	62.01%
4250	Equipment Repairs	32,136	50,000	18,023	14,575	32,598	50,000	53.38%
4251	Gas, Oil, Grease	26,001	55,000	22,805	15,217	38,022	55,000	44.65%
4260	Building Repairs & Maintenance	32,936	45,000	26,652	23,770	50,422	45,000	(10.75)%
4265	Uniforms	6,603	9,000	1,552	5,674	7,226	9,000	24.55%
4267	Animal Food	24,568	30,000	11,395	12,914	24,309	30,000	23.41%
4268	Vaccinations and Chemicals	56,605	150,000	29,980	60,542	90,522	150,000	65.71%
4271	Natural Gas	4,886	8,000	3,469	2,998	6,467	8,000	23.70%
4272	Electricity	31,013	40,000	14,200	19,348	33,548	40,000	19.23%

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4273	Water	6,729	9,000	4,532	4,446	8,978	9,000	0.25%
4276	Emergency Coordination	3,888	3,888	2,592	1,296	3,888	3,888	0.00%
4280	Telephone	15,710	20,000	8,063	8,000	16,063	20,000	24.51%
4290	Safety Apparel	730	1,000	1,018	9	1,027	1,000	(2.63)%
4291	Lawn and Tree Maintenance	2,000	3,500	1,250	1,000	2,250	3,500	55.56%
4311	Recruitment and Screenings	2,520	5,000	2,184	1,356	3,540	5,000	41.24%
4313	Maintenance Contract	6,626	7,500	5,590	1,675	7,265	7,500	3.23%
4316	Security	912	1,000	693	119	812	1,000	23.15%
4317	Janitorial Service	-	3,000	-	1,584	1,584	3,000	89.39%
4318	Waste Disposal Fees	1,879	3,000	959	1,872	2,831	3,000	5.97%
4321	Legal and Auditing	1,388	1,490	409	1,081	1,490	1,528	2.55%
4324	Information Systems Allocation	17,740	18,478	12,319	6,159	18,478	19,401	5.00%
4326	Spaying/Neutering	58,784	60,000	35,635	33,480	69,115	75,000	8.51%
4327	Professional Services	51,149	90,000	31,001	66,850	97,851	100,000	2.20%
4361	General Fund Administration	58,475	59,788	39,859	19,929	59,788	68,734	14.96%
4388	Building Management	8,152	7,893	5,262	2,631	7,893	8,461	7.20%
4395	Grant Programs - Other	-	-	-	10,000	10,000	-	(100.00)%
4423	Misc Materials and Supplies	74,994	65,000	30,778	25,488	56,266	65,000	15.52%
4511	Casualty Insurance	31,482	31,482	20,988	10,494	31,482	32,112	2.00%
4512	Workers Comp Insurance	30,598	30,375	20,250	10,125	30,375	31,103	2.40%
4530	Interest Expense	54,380	-	-	-	-	-	0.00%
4742	Office Equipment	305	5,000	-	2,305	2,305	5,000	116.92%
4743	Other Equipment	3,337	5,000	-	4,395	4,395	5,000	13.77%
<b>Total Animal Services</b>		<b>2,190,515</b>	<b>2,629,882</b>	<b>1,444,946</b>	<b>972,232</b>	<b>2,417,178</b>	<b>2,663,461</b>	<b>10.19%</b>
<b>13 - Mosquito Control</b>								
4113	Salaries Regular Employees	103,508	135,413	73,645	41,538	115,183	125,112	8.62%
4122	Salaries-Part Time	21,487	58,270	17,795	6,173	23,968	57,307	139.10%
4131	Parochial Retirement	12,589	16,343	8,912	6,924	15,836	12,731	(19.61)%
4132	Group Health Insurance	640	862	465	247	712	748	5.06%
4133	Retired Employees Grp Insurance	11,958	12,556	8,371	4,185	12,556	13,184	5.00%
4135	Medicare Insurance	2,279	4,514	1,787	1,874	3,661	3,927	7.27%
4138	Unemployment Claims	-	1,000	-	54	54	1,000	1,751.85%
4210	Books and Subscriptions	-	200	-	112	112	200	78.57%
4221	Printed Office Forms	-	200	-	65	65	200	207.69%
4230	Education, Training and Travel	190	1,500	-	848	848	1,500	76.89%
4241	Office Supplies	-	400	-	322	322	400	24.22%
4242	Postage	347	500	54	384	438	500	14.16%
4250	Equipment Repairs	11,697	16,000	8,074	3,864	11,938	16,000	34.03%
4251	Gas, Oil, Grease	7,222	18,000	6,779	3,505	10,284	18,000	75.03%
4260	Building Repairs & Maintenance	1,091	5,000	-	4,481	4,481	5,000	11.58%

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4265	Uniforms	-	1,000	78	801	879	1,000	13.77%
4268	Vaccinations and Chemicals	132,577	135,000	131,327	8,168	139,495	140,000	0.36%
4276	Emergency Coordination	972	972	648	324	972	972	0.00%
4290	Safety Apparel	-	300	-	155	155	300	93.55%
4311	Recruitment and Screenings	-	200	-	198	198	200	1.01%
4321	Legal and Auditing	1,388	1,490	1,633	(143)	1,490	1,528	2.55%
4324	Information Systems Allocation	17,740	18,478	12,319	6,159	18,478	19,401	5.00%
4361	General Fund Administration	21,977	22,155	14,770	7,385	22,155	25,680	15.91%
4423	Misc Materials and Supplies	1,600	7,000	3,383	3,128	6,511	7,000	7.51%
4511	Casualty Insurance	7,871	7,871	5,247	2,624	7,871	8,028	1.99%
4512	Workers Comp Insurance	8,640	8,595	5,730	2,865	8,595	8,767	2.00%
4743	Other Equipment	372	2,000	4,494	(3,158)	1,336	2,000	49.70%
<b>Total Mosquito Control</b>		<b>366,145</b>	<b>475,819</b>	<b>305,511</b>	<b>103,082</b>	<b>408,593</b>	<b>470,685</b>	<b>15.20%</b>
<b>Total Animal Services and Mosquito Control</b>		<b>2,556,660</b>	<b>3,105,701</b>	<b>1,750,457</b>	<b>1,075,314</b>	<b>2,825,771</b>	<b>3,134,146</b>	<b>10.91%</b>
<b>Total Expenditures - Health Tax Fund</b>		<b>3,283,050</b>	<b>3,970,594</b>	<b>2,235,970</b>	<b>1,459,389</b>	<b>3,696,298</b>	<b>4,064,746</b>	<b>9.97%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>522,347</b>	<b>(350,646)</b>	<b>(2,161,723)</b>	<b>2,129,863</b>	<b>(32,799)</b>	<b>(395,583)</b>	<b>1,106.08%</b>
<b>Other Financing Sources (Uses)</b>								
3852	Transfer From Capital Outlay	-	-	-	-	-	-	0.00%
4688	Transfer To Capital Outlay	-	(102,000)	(68,000)	(34,000)	(102,000)	(535,000)	424.51%
<b>Total Other Financing Sources (Uses)</b>		<b>-</b>	<b>(102,000)</b>	<b>(68,000)</b>	<b>(34,000)</b>	<b>(102,000)</b>	<b>(535,000)</b>	<b>424.51%</b>
<b>Net Change In Fund Balance</b>		<b>522,347</b>	<b>(452,646)</b>	<b>(2,229,723)</b>	<b>2,095,863</b>	<b>(134,799)</b>	<b>(930,583)</b>	<b>590.35%</b>
<b>Fund Balance, Beginning Of Year</b>		<b>5,170,279</b>	<b>5,178,761</b>	<b>5,692,626</b>	<b>3,462,903</b>	<b>5,692,626</b>	<b>5,557,827</b>	<b>(2.37%)</b>
<b>Fund Balance, End Of Year</b>		<b>\$ 5,692,626</b>	<b>4,726,115</b>	<b>3,462,903</b>	<b>5,558,766</b>	<b>5,557,827</b>	<b>4,627,244</b>	<b>(16.74%)</b>

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>Biomedical Fund (280)</b>								
<u>Revenues</u>								
3113	Ad Valorem Tax-Parish	3,073,434	3,007,790	-	3,007,221	3,007,221	3,071,880	2.15%
3115	Estimated Uncollectible Taxes	(41,838)	(120,310)	-	(66,094)	(66,094)	(122,880)	85.92%
3120	Prior Year Taxes	17,586	20,334	12,283	10,107	22,390	16,793	(25.00%)
3351	State Revenue Sharing	67,019	69,200	-	60,101	60,101	69,200	15.14%
3610	Interest Earned	-	100	-	-	-	100	0.00%
<b>Total Revenues - Biomedical Fund</b>		<b>3,116,201</b>	<b>2,977,114</b>	<b>12,283</b>	<b>3,011,335</b>	<b>3,023,618</b>	<b>3,035,093</b>	<b>0.38%</b>
<u>Expenditures</u>								
<b>319 - Biomedical Research Center</b>								
4321	Legal and Auditing	5,124	5,502	3,771	1,731	5,502	5,641	2.53%
4361	General Fund Administration	14,244	15,477	10,318	5,159	15,477	17,374	12.26%
4530	Interest Expense	11,827	13,000	862	11,470	12,332	13,000	5.42%
4562	Reimb - Biomedical Research Ctr	2,814,998	2,815,000	1,644,292	1,170,708	2,815,000	2,815,000	0.00%
4591	Retirement Contributions	90,004	89,030	-	89,554	89,554	90,920	1.53%
4592	Sheriff's Tax Collection	1,772	4,000	440	1,672	2,112	4,000	89.39%
<b>Total Expenditures - Biomedical Fund</b>		<b>2,937,969</b>	<b>2,942,009</b>	<b>1,659,683</b>	<b>1,280,294</b>	<b>2,939,977</b>	<b>2,945,935</b>	<b>0.20%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>178,232</b>	<b>35,105</b>	<b>(1,647,400)</b>	<b>1,731,041</b>	<b>83,641</b>	<b>89,158</b>	<b>6.60%</b>
<b>Fund Balance, Beginning Of Year</b>		<b>378,606</b>	<b>399,233</b>	<b>556,838</b>	<b>(1,090,562)</b>	<b>556,838</b>	<b>640,479</b>	<b>15.02%</b>
<b>Fund Balance, End Of Year</b>		<b>\$ 556,838</b>	<b>434,338</b>	<b>(1,090,562)</b>	<b>640,479</b>	<b>640,479</b>	<b>729,637</b>	<b>13.92%</b>

**SPECIAL REVENUE FUNDS**

**Detail Budget Worksheet**

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
<b>Riverboat Fund (290)</b>							
<u>Revenues</u>							
3223	Riverboat Gaming	726,961	900,000	589,442	261,427	850,869	850,000 (0.10%)
3610	Interest Earned	8,809	4,000	187	6,067	6,254	4,000 (36.04%)
3695	Miscellaneous	19,081	2,000	40,004	-	1,660	2,000 20.48%
<b>Total Revenues - Riverboat Fund</b>		<b>754,851</b>	<b>906,000</b>	<b>629,633</b>	<b>267,494</b>	<b>858,783</b>	<b>856,000 (0.32%)</b>
<u>Expenditures</u>							
<b>131 - Administration</b>							
4122	Salaries-Part Time	802	165,000	52,535	99,247	151,782	165,000 8.71%
4135	Medicare Insurance	9	13,750	4,049	8,616	12,665	13,750 8.57%
4321	Legal and Auditing	4,390	4,715	3,232	1,483	4,715	4,834 2.52%
4327	Professional Services	-	2,000	754	996	1,750	2,000 14.29%
4344	Public Information	-	10,000	-	8,843	8,843	10,000 13.08%
4361	General Fund Administration	23,485	24,998	16,665	8,333	24,998	28,396 13.59%
4530	Interest Expense	-	1,500	-	665	665	1,500 125.56%
4534	Special Programs	-	40,000	27,579	4,972	32,551	40,000 100.00%
4553	Truancy Program	60,000	60,000	60,000	-	60,000	60,000 0.00%
<b>Total Administration</b>		<b>88,686</b>	<b>321,963</b>	<b>164,814</b>	<b>133,155</b>	<b>297,969</b>	<b>325,480 9.23%</b>
<b>150 - Allocation To Other Entities</b>							
<b>4959 - NGO Appropriations</b>							
	A Quiet Place in the Woods	4,000	4,000	4,000	-	4,000	- (100.00%)
	Arc of Caddo-Bossier	8,000	8,000	8,000	-	8,000	- (100.00%)
	Bernstein Development, Inc	-	20,000	20,000	-	20,000	20,000 0.00%
	Beulah's Safe Haven	10,000	10,000	10,000	-	10,000	- (100.00%)
	Boy Scouts of America, Norwela Council	-	15,000	-	15,000	15,000	15,000 0.00%
	Broadmoor Neighborhood Association	(5,465)	-	-	-	-	- 100.00%
	Caddo Council on Aging (CCOA)	100,000	100,000	-	100,000	100,000	100,000 0.00%
	Catholic Charities of North Louisiana	10,000	10,000	10,000	-	10,000	10,000 0.00%
	Christian Service Program Institute	25,000	25,000	25,000	-	25,000	25,000 0.00%
	Common Ground Community, Inc	8,000	3,500	3,500	-	3,500	3,500 0.00%
	Community Foundation of North Louisiana	-	-	-	-	-	12,500 100.00%
	Community Policing	-	75,000	-	75,000	75,000	- (100.00%)
	Community Renewal International, Inc	-	3,500	-	3,500	3,500	- (100.00%)
	Compassion for Lives	6,500	5,000	5,000	-	5,000	5,000 0.00%
	Deaf Action Center	-	10,000	-	10,000	10,000	- (100.00%)
	Delta Sigma Thea Sorority	-	5,000	5,000	-	5,000	- (100.00%)
	Expanding Young Minds	-	-	-	-	-	4,000 100.00%
	Extensions of Excellence, Inc.	-	-	-	-	-	10,000 100.00%

**SPECIAL REVENUE FUNDS**

**Detail Budget Worksheet**

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
	Food Bank of Northwest Louisiana	90,000	130,000	50,000	80,000	130,000	100,000 (23.08%)
	Gertrude's Gift	(4,500)	5,000	5,000	-	5,000	- (100.00%)
	Girl Scouts of Louisiana	-	-	-	-	-	10,000 100.00%
	Goodwill Industries of North Louisiana, Inc.	-	-	-	-	-	7,500 100.00%
	Grace Community Outreach (Words in Act)	5,000	5,000	5,000	-	5,000	5,000 0.00%
	Grace Project	-	10,000	-	10,000	10,000	- (100.00%)
	Harmony Faith Ministries	-	-	-	20,000	20,000	- (100.00%)
	Holy Angels Residential Facility	15,000	15,000	15,000	-	15,000	15,000 0.00%
	Hope Connections	14,987	15,000	15,000	-	15,000	15,000 0.00%
	Image Changers	10,000	-	-	-	-	20,000 100.00%
	Inner City Entrepreneur Institute (ICE)	5,000	15,000	15,000	-	15,000	30,000 100.00%
	Inter-City Row Modern Dance Co of S'port	-	7,500	1,080	6,420	7,500	- (100.00%)
	Ivy Crown Community Services, Inc	-	5,000	-	5,000	5,000	5,000 0.00%
	JAG Family Resource Center	-	10,000	10,000	-	10,000	- (100.00%)
	Louisiana Urban Gardening Initiative Inc.	-	-	-	-	-	10,000 100.00%
	Martin Luther King Community Dev Corp	17,500	20,000	20,000	-	20,000	20,000 0.00%
	Martin Luther King Health Center	15,000	20,000	20,000	-	20,000	20,000 0.00%
	Mooretown Community Reunion	-	-	-	-	-	2,000 100.00%
	National Sorority of Phi Delta Kappa, Beta Alpha Chapter	-	-	-	-	-	5,000 100.00%
	North Caddo Shooting Club	-	2,000	2,000	-	2,000	- (100.00%)
	Northwest Louisiana Community Dev Corp	35,000	20,000	20,000	-	20,000	20,000 0.00%
	Northwest Louisiana Youth Golf & Education	-	7,500	7,500	-	7,500	7,500 0.00%
	NW LA Education & Leadership Train Found	-	10,000	10,000	-	10,000	- (100.00%)
	Oasis of Hope Louisiana (OHLA)	15,000	15,000	15,000	-	15,000	7,500 (50.00%)
	One Hundred Men of Shreveport	(8,235)	-	-	-	-	- 100.00%
	Pamoja Art Society	-	10,000	-	10,000	10,000	5,000 (50.00%)
	Providence House	28,104	40,000	20,000	20,000	40,000	20,000 (50.00%)
	R.I.S.E. Shreveport	-	-	-	-	-	3,000 100.00%
	Reader Chapel Christian Meth/Epis Church	-	5,000	5,000	-	5,000	- (100.00%)
	Red River Stem	-	-	-	35,000	35,000	- (100.00%)
	Renzi Education and Art Center	3,500	3,500	3,500	-	3,500	- (100.00%)
	Rho Omega & Friends, Inc	-	20,000	20,000	-	20,000	- (100.00%)
	Robinson's Rescue	50,000	35,000	35,000	-	35,000	35,000 0.00%
	Salvation Army	-	21,000	-	21,000	21,000	50,000 138.10%
	Sci-Port: Louisiana's Science Center	-	17,500	-	17,500	17,500	- (100.00%)
	Setting Children On the Road to Excellence	-	-	-	-	-	7,500 100.00%
	Shady Grove Missionary Baptist Church	16,000	10,000	10,000	-	10,000	10,000 0.00%
	Shreveport Green - Community Garden	-	55,000	55,000	-	55,000	- (100.00%)
	Shreveport Green - Neighborhood Program	7,230	7,500	7,500	-	7,500	- (100.00%)
	Shreveport Little Theatre (SLT)	3,500	-	-	-	-	- 100.00%
	Shreveport Opera	4,000	4,000	-	4,000	4,000	4,000 0.00%
	Shreveport Regional Arts Council (SRAC)	-	-	-	-	-	15,000 100.00%



## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
	Shreveport-Bossier Sports Commission	10,000	-	-	50,000	50,000	- (100.00%)
	Shreveport Youth Boxing Club	7,691	5,000	5,000	-	5,000	5,000 0.00%
	SISTERS International, Inc	16,316	10,000	10,000	-	10,000	15,000 50.00%
	Social Justice Civic League, Inc	7,500	10,000	-	10,000	10,000	15,000 50.00%
	St. James United Methodist Church	1,742	-	-	-	-	- 100.00%
	St. Luke's Episc Mobile Medical Ministry	6,681	6,000	-	6,000	6,000	6,000 0.00%
	Steeple Success, LLC	2,000	2,000	2,000	-	2,000	2,000 0.00%
	T.E.A.M.S.	-	10,000	10,000	-	10,000	10,000 0.00%
	Theatre of the Performing Arts	10,829	10,000	10,000	-	10,000	10,000 0.00%
	Urban Support Agency, Inc	15,000	5,000	5,000	-	5,000	5,000 0.00%
	United Way	-	-	-	-	-	100,000 100.00%
	Volunteers for Youth Justice	17,688	20,000	20,000	-	20,000	20,000 0.00%
	WEBDuBois Child Enrichment Center	-	10,000	10,000	-	10,000	7,500 (25.00%)
	Woody's Home for Veterans	-	20,000	20,000	-	20,000	- (100.00%)
	Youth Outreach Services	10,000	10,000	10,000	-	10,000	10,000 0.00%
	YWCA Northwest Louisiana	10,000	5,000	5,000	-	5,000	5,000 0.00%
<b>Total Allocation To Other Entities</b>		<b>603,568</b>	<b>957,500</b>	<b>564,080</b>	<b>498,420</b>	<b>1,062,500</b>	<b>864,500 (18.64%)</b>
<b>Total Expenditures - Riverboat Fund</b>		<b>692,254</b>	<b>1,279,463</b>	<b>728,894</b>	<b>631,575</b>	<b>1,360,469</b>	<b>1,189,980 (12.53%)</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>62,597</b>	<b>(373,463)</b>	<b>(99,261)</b>	<b>(364,081)</b>	<b>(501,686)</b>	<b>(333,980) (33.43%)</b>
<b>Other Financing Sources (Uses)</b>							
3837	Transfer From General Fund	-	-	-	-	-	0.00%
3839	Transfer From American Rescue Plan Fund	-	-	-	74,000	74,000	66,800 (9.73%)
3849	Transfer From Oil & Gas	75,000	-	-	-	-	100,000 0.00%
3852	Transfer From Capital Outlay	-	-	-	19,071	19,071	- (100.00%)
3856	Transfer From Reserve Trust	-	-	-	-	-	- 0.00%
4697	Transfer To Economic Development	-	-	-	-	-	- 0.00%
<b>Total Other Financing Sources (Uses)</b>		<b>75,000</b>	<b>-</b>	<b>-</b>	<b>93,071</b>	<b>93,071</b>	<b>166,800 79.22%</b>
<b>Net Change In Fund Balance</b>		<b>137,597</b>	<b>(373,463)</b>	<b>(99,261)</b>	<b>(271,010)</b>	<b>(408,615)</b>	<b>(167,180) (59.09%)</b>
<b>Fund Balance, Beginning Of Year</b>		<b>806,437</b>	<b>482,218</b>	<b>944,034</b>	<b>844,773</b>	<b>944,034</b>	<b>535,419 (43.28%)</b>
<b>Fund Balance, End Of Year</b>		<b>\$ 944,034</b>	<b>108,755</b>	<b>844,773</b>	<b>573,763</b>	<b>535,419</b>	<b>368,239 (31.22%)</b>

**SPECIAL REVENUE FUNDS**

**Detail Budget Worksheet**

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>Criminal Justice Fund (295)</b>								
<u>Revenues</u>								
3113	Ad Valorem Tax-Parish	6,259,613	6,214,900	-	6,213,998	6,213,998	6,254,780	0.66%
3115	Estimated Uncollectible Taxes	(66,249)	(217,520)	-	(88,740)	(88,740)	(250,190)	181.94%
3120	Prior Year Taxes	6,788	19,409	9,914	12,618	22,532	16,899	(25.00%)
3351	State Revenue Sharing	134,470	132,200	-	133,009	133,009	132,200	(0.61%)
3610	Interest Earned	-	1,000	-	376	376	1,000	165.96%
<b>Total Revenues - Criminal Justice Fund</b>		<b>6,334,622</b>	<b>6,149,989</b>	<b>9,914</b>	<b>6,271,261</b>	<b>6,281,175</b>	<b>6,154,689</b>	<b>(2.01%)</b>
<u>Expenditures</u>								
120 - Criminal Justice								
20 - Criminal Administration								
4321	Legal and Auditing	2,939	3,157	2,164	-	3,157	3,702	17.26%
4361	General Fund Administration	9,241	9,521	6,347	-	9,521	11,023	15.78%
4530	Interest Expense	22,174	11,000	2,629	-	18,846	15,000	(20.41%)
4591	Retirement Contributions	183,261	183,950	-	-	183,269	185,140	1.02%
4592	Sheriff's Tax Collection	3,558	7,500	865	-	3,345	5,000	49.48%
4596	Sheriff Substations	159,918	-	-	-	-	-	0.00%
<b>Total Expenditures - Criminal Justice Fund</b>		<b>381,091</b>	<b>215,128</b>	<b>12,005</b>	<b>-</b>	<b>218,138</b>	<b>219,865</b>	<b>0.79%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>5,953,531</b>	<b>5,934,861</b>	<b>(2,091)</b>	<b>6,271,261</b>	<b>6,063,037</b>	<b>5,934,824</b>	<b>(2.11%)</b>
<u>Other Financing Sources (Uses)</u>								
4681	Transfer To Juvenile Justice	(3,600,000)	(3,400,000)	(2,266,667)	(1,133,333)	(3,400,000)	(3,600,000)	5.88%
4682	Transfer To Detention Facilities	(800,000)	(1,000,000)	(666,667)	(333,333)	(1,000,000)	(1,200,000)	20.00%
4685	Transfer To General	(1,700,000)	(1,400,000)	(933,333)	(466,667)	(1,400,000)	(1,400,000)	0.00%
<b>Total Other Financing Sources (Uses)</b>		<b>(6,100,000)</b>	<b>(5,800,000)</b>	<b>(3,866,667)</b>	<b>(1,933,333)</b>	<b>(5,800,000)</b>	<b>(6,200,000)</b>	<b>6.90%</b>
<b>Net Change In Fund Balance</b>		<b>(146,469)</b>	<b>134,861</b>	<b>(3,868,758)</b>	<b>4,337,928</b>	<b>263,037</b>	<b>(265,176)</b>	<b>(200.81%)</b>
<b>Fund Balance, Beginning Of Year</b>		<b>1,075,652</b>	<b>706,755</b>	<b>929,183</b>	<b>(2,939,575)</b>	<b>929,183</b>	<b>1,192,220</b>	<b>28.31%</b>
<b>Fund Balance, End Of Year</b>		<b>\$ 929,183</b>	<b>841,616</b>	<b>(2,939,575)</b>	<b>1,398,353</b>	<b>1,192,220</b>	<b>927,044</b>	<b>(22.24%)</b>

**SPECIAL REVENUE FUNDS**

**Detail Budget Worksheet**

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
<b>Head Start Fund (296)</b>							
<u>Revenues</u>							
3821	Head Start Grant	13,629,481	13,400,000	8,850,542	4,823,583	13,674,125	13,500,000 (1.27%)
<b>Total Revenues - Head Start Fund</b>		<b>13,629,481</b>	<b>13,400,000</b>	<b>8,850,542</b>	<b>4,823,583</b>	<b>13,674,125</b>	<b>13,500,000 (1.27%)</b>
<u>Expenditures</u>							
131 - Administration							
4564	Head Start Program	13,629,481	13,400,000	8,850,542	4,823,583	13,674,125	13,500,000 (1.27%)
<b>Total Expenditures - Head Start Fund</b>		<b>13,629,481</b>	<b>13,400,000</b>	<b>8,850,542</b>	<b>4,823,583</b>	<b>13,674,125</b>	<b>13,500,000 (1.27%)</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Net Change In Fund Balance</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Fund Balance, Beginning Of Year</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Fund Balance, End Of Year</b>		<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

**SPECIAL REVENUE FUNDS**

**Detail Budget Worksheet**

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
<b>Oil and Gas Fund (297)</b>							
<u>Revenues</u>							
3610	Interest Earned	65,830	20,000	917	34,304	35,221	20,000 (43.22%)
3623	Building Rental	566,359	363,000	272,250	90,750	363,000	363,000 0.00%
3691	Oil Royalty/Mineral Leases	1,292,298	500,000	917,419	(273,795)	643,624	600,000 (6.78%)
<b>Total Revenues - Oil and Gas Fund</b>		<b>1,924,487</b>	<b>883,000</b>	<b>1,190,586</b>	<b>(148,741)</b>	<b>1,041,845</b>	<b>983,000 (5.65%)</b>
<u>Expenditures</u>							
131 - Administration							
4321	Legal and Auditing	14,340	33,600	2,475	9,999	12,474	33,600 169.36%
4327	Professional Services	-	100,000	-	100,000	100,000	- (100.00%)
4361	General Fund Administration	8,373	9,228	6,152	3,076	9,228	10,274 11.34%
4423	Misc Material and Supplies	358,451	-	-	-	-	- 0.00%
4530	Interest Expense	163,726	-	-	-	-	- 0.00%
<b>Total Administration</b>		<b>544,890</b>	<b>142,828</b>	<b>8,627</b>	<b>113,075</b>	<b>121,702</b>	<b>43,874 (63.95%)</b>
133 - Finance							
4810	Principal Payments	-	221,380	221,380	-	221,380	192,800 (12.91%)
4820	Interest Payments	-	259,220	259,220	-	259,220	205,700 (20.65%)
4830	Paying Agent Fees	-	200	50	150	200	200 0.00%
<b>Total Finance</b>		<b>-</b>	<b>480,800</b>	<b>480,650</b>	<b>150</b>	<b>480,800</b>	<b>398,700 (17.08%)</b>
<b>Total Expenditures - Oil and Gas Fund</b>		<b>544,890</b>	<b>623,628</b>	<b>489,277</b>	<b>113,225</b>	<b>602,502</b>	<b>442,574 (26.54%)</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>1,379,597</b>	<b>259,372</b>	<b>701,309</b>	<b>(261,966)</b>	<b>439,343</b>	<b>540,426 23.01%</b>
<u>Other Financing Sources (Uses)</u>							
3839	Transfer From American Rescue Plan Fund	-	-	-	190,000	190,000	171,000 (10.00%)
3852	Transfer From Capital Outlay	-	-	-	82,065	82,065	- (100.00%)
4675	Transfer To Juvenile Justice	(50,000)	-	-	-	-	- 0.00%
4688	Transfer To Capital Outlay	(3,016,504)	(395,500)	(152,667)	(242,833)	(395,500)	(1,654,280) 318.28%
4694	Transfer To Riverboat	(75,000)	-	-	-	-	(100,000) 0.00%
4697	Transfer To Economic Development	(100,000)	-	-	-	-	- 0.00%
<b>Total Other Financing Sources (Uses)</b>		<b>(3,241,504)</b>	<b>(395,500)</b>	<b>(152,667)</b>	<b>29,232</b>	<b>(123,435)</b>	<b>(1,583,280) 1,182.68%</b>

**SPECIAL REVENUE FUNDS**

**Detail Budget Worksheet**

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
	Net Change In Fund Balance	(1,861,907)	(136,128)	548,642	(232,734)	315,908	(1,042,854)	(430.11%)
	Fund Balance, Beginning Of Year	6,456,182	5,774,608	4,594,275	5,142,917	4,594,275	4,910,183	6.88%
	Fund Balance, End Of Year	\$ 4,594,275	5,638,480	5,142,917	4,910,183	4,910,183	3,867,329	(21.24%)

**SPECIAL REVENUE FUNDS**

**Detail Budget Worksheet**

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
<b>Economic Development Fund (750)</b>							
<u>Revenues</u>							
3359	Video Poker	478,783	400,000	327,755	100,000	427,755	400,000 (6.49%)
3610	Interest Earned	8,404	6,000	189	5,926	6,115	6,000 (1.88%)
3695	Miscellaneous Revenue	-	-	-	-	-	- 0.00%
<b>Total Revenues - Economic Development Fund</b>		<b>487,187</b>	<b>406,000</b>	<b>327,944</b>	<b>105,926</b>	<b>433,870</b>	<b>406,000 (6.42%)</b>
<u>Expenditures</u>							
131 - Administration							
4321	Legal and Auditing	2,203	2,365	1,621	744	2,365	2,425 2.54%
4327	Professional Services	28,500	60,000	14,250	42,750	57,000	60,000 5.26%
4361	General Fund Administration	11,742	12,499	8,333	4,166	12,499	14,198 13.59%
<b>Total Administration</b>		<b>42,445</b>	<b>74,864</b>	<b>24,204</b>	<b>47,660</b>	<b>71,864</b>	<b>76,623 6.62%</b>
150 - Allocation To Other Entities							
4959 - NGO Appropriations							
	Acadiana Legal Services of Northwest Louisiana	-	32,000	-	32,000	32,000	20,000 (37.50%)
	Christmas on Caddo Fireworks	8,000	6,400	6,400	-	6,400	8,000 25.00%
	CoHabitat Foundation	20,000	28,000	28,000	-	28,000	25,000 (10.71%)
	Competition Planning Partners (WOD GODZ)	20,000	24,000	24,000	-	24,000	20,000 (16.67%)
	Delta Upsilon Lambda Foundation, Inc	9,446	-	-	-	-	5,000 100.00%
	Dress for Success	-	-	-	-	-	5,000 100.00%
	Fit for Life, Inc	30,000	30,000	30,000	-	30,000	30,000 0.00%
	Harmony Fairth Ministries	-	-	-	-	-	20,000 100.00%
	Highland Area Partnership	-	8,000	8,000	-	8,000	10,000 25.00%
	Independence Bowl Foundation	65,000	65,000	-	65,000	65,000	65,000 0.00%
	Kemet, Inc	-	-	-	-	-	10,000 100.00%
	LA Film Prize, LLC	30,000	30,000	-	30,000	30,000	30,000 0.00%
	North Louisiana Economic Partnership (NLEP)	50,000	50,000	50,000	-	50,000	75,000 50.00%
	Playaz and Playettes, Inc	-	-	-	-	-	20,000 100.00%
	Port City Fest	-	50,000	-	50,000	50,000	- (100.00%)
	Red River Revel	-	-	-	-	-	10,000 100.00%
	Safe Summer Youth Recreation Activities	5,956	-	-	-	-	- 100.00%
	Sci-Port: Louisiana's Science Center	-	17,500	-	17,500	17,500	- (100.00%)
	Setting the Standard Barbering and Natural Hair Academy	-	-	-	-	-	40,000 100.00%
	Shreveport-Bossier African American Chamber	-	25,000	-	25,000	25,000	- (100.00%)
	Shreveport-Bossier Military Affairs Council	-	12,000	12,000	-	12,000	- (100.00%)
	Southern Hills Business Association, Inc	10,000	24,000	24,000	-	24,000	24,000 0.00%
	Southern University - Shreveport LA (SUSLA)	100,000	-	-	-	-	125,000 100.00%
	Southern University - Shreveport Foundation	-	12,000	-	12,000	12,000	- (100.00%)

**SPECIAL REVENUE FUNDS**

**Detail Budget Worksheet**

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
	State Fair (The)	-	8,000	-	8,000	8,000	10,000	25.00%
	Strand Theatre of Shreveport (The)	-	-	-	-	-	20,000	100.00%
	Strategic Action Council of NW Louisiana	-	60,000	60,000	-	60,000	40,000	(33.33%)
<b>Total Allocation To Other Entities</b>		<b>348,402</b>	<b>481,900</b>	<b>242,400</b>	<b>239,500</b>	<b>481,900</b>	<b>612,000</b>	<b>27.00%</b>
<b>Total Expenditures - Economent Development Fund</b>		<b>390,847</b>	<b>556,764</b>	<b>266,604</b>	<b>287,160</b>	<b>553,764</b>	<b>688,623</b>	<b>24.35%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>96,340</b>	<b>(150,764)</b>	<b>61,340</b>	<b>(181,234)</b>	<b>(119,894)</b>	<b>(282,623)</b>	<b>135.73%</b>
<b>Other Financing Sources (Uses)</b>								
3837	Transfer From General Fund	-	-	-	-	-	-	0.00%
3839	Transfer From American Rescue Plan Fund	-	-	-	48,000	48,000	43,300	(9.79%)
3848	Transfer From Riverboat	-	-	-	-	-	-	0.00%
3849	Transfer From Oil & Gas	100,000	-	-	-	-	-	0.00%
4674	Transfer To E. Edward Jones Trust	-	(200,000)	-	-	(200,000)	-	(100.00%)
4688	Transfer To Capital Outlay	-	-	-	-	-	-	0.00%
<b>Total Other Financing Sources (Uses)</b>		<b>100,000</b>	<b>(200,000)</b>	<b>-</b>	<b>48,000</b>	<b>(152,000)</b>	<b>43,300</b>	<b>(128.49%)</b>
<b>Net Change In Fund Balance</b>		<b>196,340</b>	<b>(350,764)</b>	<b>61,340</b>	<b>(133,234)</b>	<b>(271,894)</b>	<b>(239,323)</b>	<b>(11.98%)</b>
<b>Fund Balance, Beginning Of Year</b>		<b>733,190</b>	<b>417,530</b>	<b>929,530</b>	<b>990,870</b>	<b>929,530</b>	<b>657,636</b>	<b>(29.25%)</b>
<b>Fund Balance, End Of Year</b>		<b>\$ 929,530</b>	<b>66,766</b>	<b>990,870</b>	<b>857,636</b>	<b>657,636</b>	<b>418,313</b>	<b>(36.39%)</b>

**SPECIAL REVENUE FUNDS**

**Detail Budget Worksheet**

Account No.	Description	2020 Actual	2021			2022 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	19,470	28,000	13,407	11,407	24,814	25,000	0.75%
3610	Interest Earned	314	-	22	188	210	250	19.05%
<b>Total Revenues - Law Officers Witness Fund</b>		<b>19,784</b>	<b>28,000</b>	<b>13,429</b>	<b>11,595</b>	<b>25,024</b>	<b>25,250</b>	<b>0.90%</b>
<u>Expenditures</u>								
120 - Criminal Justice								
21 - District Court								
4321	Legal and Auditing	1,141	1,226	840	-	1,226	1,257	2.53%
4343	Payments to Law Officers	19,700	20,000	7,450	12,431	19,881	20,000	0.60%
4361	General Fund Administration	16,746	18,455	12,303	6,152	18,455	20,549	11.35%
4377	Court Reporter Expenses	-	-	-	-	-	-	0.00%
4394	Criminal Court Grant	(30,000)	(30,000)	-	(30,000)	(30,000)	(30,000)	0.00%
<b>Total Expenditures - Law Officers Witness Fund</b>		<b>7,587</b>	<b>9,681</b>	<b>20,593</b>	<b>(11,417)</b>	<b>9,562</b>	<b>11,806</b>	<b>23.47%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>12,197</b>	<b>18,319</b>	<b>(7,164)</b>	<b>23,012</b>	<b>15,462</b>	<b>13,444</b>	<b>(13.05%)</b>
<b>Fund Balance, Beginning Of Year</b>		<b>48,612</b>	<b>66,112</b>	<b>60,809</b>	<b>53,645</b>	<b>60,809</b>	<b>76,271</b>	<b>25.43%</b>
<b>Fund Balance, End Of Year</b>		<b>\$ 60,809</b>	<b>84,431</b>	<b>53,645</b>	<b>76,657</b>	<b>76,271</b>	<b>89,715</b>	<b>17.63%</b>



**SPECIAL REVENUE FUNDS**

**Detail Budget Worksheet**

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
<b>Section 8 Housing (772)</b>							
<u>Revenues</u>							
3610	Interest Earned	-	-	-	-	-	0.00%
3695	Miscellaneous Revenue	2,322	-	-	-	-	0.00%
3819	Section 8 Grant	377,547	385,000	272,842	102,194	375,036	15.99%
<b>Total Revenues - Section 8 Housing Fund</b>		<b>379,869</b>	<b>385,000</b>	<b>272,842</b>	<b>102,194</b>	<b>375,036</b>	<b>15.99%</b>
<u>Expenditures</u>							
131 - Administration							
4114	Salaries-Special	-	-	-	-	-	0.00%
4253	Miscellaneous Expense	-	-	-	-	-	0.00%
4526	Housing Assistance Payments	335,011	385,000	148,318	176,846	325,164	18.40%
4527	Section 8 Accounting Fees	-	-	-	-	-	0.00%
4528	LHDC Payments	44,858	-	58,742	1,094	59,836	(16.44%)
<b>Total Expenditures - Section 8 Housing Fund</b>		<b>379,869</b>	<b>385,000</b>	<b>207,060</b>	<b>177,940</b>	<b>385,000</b>	<b>12.99%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>-</b>	<b>-</b>	<b>65,782</b>	<b>(75,746)</b>	<b>(9,964)</b>	<b>(100.00%)</b>
<b>Net Change In Fund Balance</b>		<b>-</b>	<b>-</b>	<b>65,782</b>	<b>(75,746)</b>	<b>(9,964)</b>	<b>(100.00%)</b>
<b>Fund Balance, Beginning Of Year</b>		<b>16,849</b>	<b>-</b>	<b>16,849</b>	<b>82,631</b>	<b>16,849</b>	<b>(59.14%)</b>
<b>Fund Balance, End Of Year</b>		<b>\$ 16,849</b>	<b>-</b>	<b>82,631</b>	<b>6,885</b>	<b>6,885</b>	<b>0.00%</b>

**SPECIAL REVENUE FUNDS**

**Detail Budget Worksheet**

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
<b>American Rescue Plan Fund (797)</b>							
<u>Revenues</u>							
3610	Interest Earned	-	-	-	-	15,000	100.00%
3695	Miscellaneous Revenue	-	-	-	-	-	0.00%
3723	Federal Grants - Other	-	23,290,000	23,328,406	22,044	23,350,450	(0.26%)
<b>Total Revenues - American Rescue Plan Fund</b>		-	23,290,000	23,328,406	22,044	23,350,450	23,305,000 (0.19%)
<u>Expenditures</u>							
131 - Administration							
4321	Legal and Auditing	-	-	-	-	12,000	100.00%
4395	Grant Programs - Other	-	23,290,000	506,897	2,008,834	2,515,731	20,900,000 730.77%
<b>Total Expenditures - American Rescue Plan Fund</b>		-	23,290,000	506,897	2,008,834	2,515,731	20,912,000 731.25%
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		-	-	22,821,509	(1,986,790)	20,834,719	2,393,000 (88.51%)
<u>Other Financing Sources (Uses)</u>							
4678	Transfer To Oil & Gas	-	-	-	(190,000)	(190,000)	(171,000) (10.00%)
4685	Transfer To General Fund	-	-	-	(1,100,000)	(1,100,000)	(993,400) (9.69%)
4688	Transfer To Capital Outlay	-	-	-	-	-	(16,825,000) 0.00%
4694	Transfer To Riverboat	-	-	-	(74,000)	(74,000)	(66,800) (9.73%)
4697	Transfer To Economic Development	-	-	-	(48,000)	(48,000)	(43,300) (9.79%)
4698	Transfer To Juv Crt - Jud Exp Fd	-	-	-	(90,000)	(90,000)	- (100.00%)
4674	Transfer To E. Edward Jones Trust	-	-	-	-	-	(2,000,000) 100.00%
<b>Total Other Financing Sources (Uses)</b>		-	-	-	(1,502,000)	(1,502,000)	(20,099,500) 1,238.18%
<b>Net Change In Fund Balance</b>		-	-	22,821,509	(3,488,790)	19,332,719	(17,706,500) (191.59%)
<b>Fund Balance, Beginning Of Year</b>		-	-	-	22,821,509	-	19,332,719 0.00%
<b>Fund Balance, End Of Year</b>		\$	-	-	22,821,509	19,332,719	1,626,219 (91.59%)

**SPECIAL REVENUE FUNDS**

**Detail Budget Worksheet**

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>E. Edward Jones Housing Trust Fund (798)</b>								
<u>Revenues</u>								
3610	Interest Earned	6,948	2,500	1,466	749	2,215	2,500	12.87%
3695	Miscellaneous Revenue	-	-	-	-	-	-	0.00%
<b>138 - Program Administration</b>								
<b>81 - Emergency Rental Assistance 1</b>								
3610	Interest Earned	-	-	-	-	-	-	0.00%
3723	Federal Grants - Other	-	7,162,472	7,162,472	-	7,162,472	-	(100.00%)
<b>82 - Emergency Rental Assistance 2</b>								
3610	Interest Earned	-	-	-	-	-	-	0.00%
3723	Federal Grants - Other	-	8,164,154	3,265,662	4,898,492	8,164,154	-	(100.00%)
<b>83 - State ERAP 1</b>								
3610	Interest Earned	-	-	-	-	-	-	0.00%
3723	Federal Grants - Other	-	8,666,591	8,155,111	511,480	8,666,591	-	(100.00%)
<b>Total Revenues - E. Edward Jones Housing Trust Fund</b>		<b>6,948</b>	<b>23,995,717</b>	<b>18,584,711</b>	<b>5,410,721</b>	<b>23,995,432</b>	<b>2,500</b>	<b>(99.99%)</b>
<u>Expenditures</u>								
<b>131 - Administration</b>								
4321	Legal and Auditing	-	10,000	-	8,981	8,981	10,000	11.35%
4327	Professional Services	-	86,000	-	68,986	68,986	86,000	24.66%
4361	General Fund Administration	-	4,000	-	3,250	3,250	4,000	23.08%
4395	Grant Programs	-	-	-	-	-	2,000,000	100.00%
4959	Allocation to Other Entities	-	-	-	-	-	200,000	100.00%
<b>138 - Program Administration</b>								
<b>81 - Emergency Rental Assistance 1</b>								
4221	Printed Office Forms	-	-	954	151	1,105	-	(100.00%)
4395	Grant Programs - Other	-	7,162,472	6,719,518	442,954	7,162,472	-	(100.00%)
<b>82 - Emergency Rental Assistance 2</b>								
4395	Grant Programs - Other	-	8,164,154	4,515,584	3,646,967	8,162,551	-	(100.00%)
<b>83 - State ERAP 1</b>								
4395	Grant Programs - Other	-	8,666,591	71,723	8,589,475	8,661,198	-	(100.00%)
<b>Total Expenditures - E. Edward Jones Housing Trust Fund</b>		<b>-</b>	<b>24,093,217</b>	<b>11,307,779</b>	<b>12,760,764</b>	<b>24,068,543</b>	<b>2,300,000</b>	<b>(90.44%)</b>

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
Excess (Deficiency) Of Revenues Over Expenditures		6,948	(97,500)	7,276,932	(7,350,043)	(73,111)	(2,297,500) 3,042.48%
Other Financing Sources (Uses)							
3850	Transfer From Economic Development Fund	-	200,000	-	200,000	200,000	- (100.00%)
3852	Transfer From Capital Outlay	750,983	-	-	-	-	- 0.00%
3839	Transfer From American Rescue Plan Fund	-	-	-	-	-	2,000,000 100.00%
Total Other Financing Sources (Uses)		750,983	200,000	-	200,000	200,000	2,000,000 900.00%
Net Change In Fund Balance		757,931	102,500	7,276,932	(7,150,043)	126,889	(297,500) (334.46%)
Fund Balance, Beginning Of Year		-	753,567	757,931	8,034,863	757,931	884,820 16.74%
Fund Balance, End Of Year		\$ 757,931	856,067	8,034,863	884,820	884,820	587,320 (33.62%)

## SPECIAL REVENUE FUNDS

### Detail Budget Worksheet

Account No.	Description	2020 Actual	2021			2022 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
<b>Reserve Trust Fund (799)</b>								
<u>Revenues</u>								
3610	Interest Earned	410,261	260,000	7,484	254,774	262,258	275,000	4.86%
3623	Building Rental	586,359	363,000	272,250	90,750	363,000	363,000	0.00%
<b>Total Revenues - Reserve Trust Fund</b>		<b>996,620</b>	<b>623,000</b>	<b>279,734</b>	<b>345,524</b>	<b>625,258</b>	<b>638,000</b>	<b>2.04%</b>
<u>Expenditures</u>								
133 - Finance								
4321	Legal and Auditing	2,078	2,231	1,529	702	2,231	2,287	2.51%
4361	General Fund Administration	11,742	12,499	8,333	4,166	12,499	14,198	13.59%
<b>Total Finance</b>		<b>13,820</b>	<b>14,730</b>	<b>9,862</b>	<b>4,868</b>	<b>14,730</b>	<b>16,485</b>	<b>11.91%</b>
150 - Allocation To Other Entities								
4959 - NGO Appropriations								
	NGO Appropriations	120,954	350,000	-	192,555	192,555	350,000	81.77%
<b>Total Allocation To Other Entities</b>		<b>120,954</b>	<b>350,000</b>	<b>-</b>	<b>192,555</b>	<b>192,555</b>	<b>350,000</b>	<b>81.77%</b>
<b>Total Expenditures - Reserve Trust Fund</b>		<b>134,774</b>	<b>364,730</b>	<b>9,862</b>	<b>197,423</b>	<b>207,285</b>	<b>366,485</b>	<b>76.80%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>861,846</b>	<b>258,270</b>	<b>269,872</b>	<b>148,101</b>	<b>417,973</b>	<b>271,515</b>	<b>(35.04%)</b>
<u>Other Financing Sources (Uses)</u>								
4688	Transfer To Capital Outlay	-	(1,000,000)	-	(1,000,000)	(1,000,000)	(4,000,000)	300.00%
4694	Transfer To Riverboat	-	-	-	-	-	-	0.00%
<b>Total Other Financing Sources (Uses)</b>		<b>-</b>	<b>(1,000,000)</b>	<b>-</b>	<b>(1,000,000)</b>	<b>(1,000,000)</b>	<b>(4,000,000)</b>	<b>300.00%</b>
<b>Net Change In Fund Balance</b>		<b>861,846</b>	<b>(741,730)</b>	<b>269,872</b>	<b>(851,899)</b>	<b>(582,027)</b>	<b>(3,728,485)</b>	<b>540.60%</b>
<b>Fund Balance, Beginning Of Year</b>		<b>36,915,258</b>	<b>37,459,345</b>	<b>37,777,104</b>	<b>38,046,976</b>	<b>37,777,104</b>	<b>37,195,077</b>	<b>(1.54%)</b>
<b>Fund Balance, End Of Year</b>		<b>\$ 37,777,104</b>	<b>36,717,615</b>	<b>38,046,976</b>	<b>37,195,077</b>	<b>37,195,077</b>	<b>33,466,592</b>	<b>(10.02%)</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.



## DEBT SERVICE FUND (310)

### Budget By Category

Description	2020 Actual	2021		2022 Adopted
		Budget	Estimated	
<b>Revenues</b>				
Tax Revenue	\$ 2,758,497	2,627,355	2,638,137	2,680,621
Interest Earned	21,745	8,000	9,911	8,000
<b>Total Revenues - Debt Service Fund</b>	<b>2,780,242</b>	<b>2,635,355</b>	<b>2,648,048</b>	<b>2,688,621</b>
<b>Expenditures</b>				
<b>Debt Administration</b>				
Salaries & Benefits	81,331	80,450	80,415	82,160
Contract Services	15,223	16,349	16,349	16,761
Internal Charges	31,756	36,324	36,324	39,600
Statutory Charges	1,621	3,000	1,889	3,000
Paying Agent Fees	-	3,500	2,680	3,500
Other Expenses	-	2,000	191	2,000
<b>Total Debt Administration</b>	<b>129,931</b>	<b>141,623</b>	<b>137,848</b>	<b>147,021</b>
<b>Debt Service</b>				
Principal Payments	1,770,000	1,810,000	1,810,000	1,885,000
Interest Payments	589,277	518,424	518,424	463,332
Paying Agent Fees	2,300	2,000	2,025	2,100
Bond Issue Costs	-	-	-	-
<b>Total Debt Service</b>	<b>2,361,577</b>	<b>2,330,424</b>	<b>2,330,449</b>	<b>2,350,432</b>
<b>Total Expenditures - Debt Service Fund</b>	<b>2,491,508</b>	<b>2,472,047</b>	<b>2,468,297</b>	<b>2,497,453</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>288,734</b>	<b>163,308</b>	<b>179,751</b>	<b>191,168</b>
<b>Fund Balance, Beginning Of Year</b>	<b>4,177,681</b>	<b>4,466,415</b>	<b>4,466,415</b>	<b>4,646,166</b>
<b>Fund Balance, End Of Year</b>	<b>\$ 4,466,415</b>	<b>4,629,723</b>	<b>4,646,166</b>	<b>4,837,334</b>



## DEBT SERVICE FUND (310)

### Detail Budget Worksheet

Account No	Description	2020	2021		2022	% Change From Est
		Actual	Budget	Estimated	Adopted	
<b>Revenues</b>						
3113	Ad Valorem Tax-Parish	2,777,496	2,717,890	2,709,228	2,775,790	2.46%
3115	Estimated Uncollectible Taxes	(35,795)	(108,720)	(92,239)	(111,030)	20.37%
3120	Prior Year Taxes	16,796	18,185	21,148	15,861	(25.00%)
3610	Interest Earned	21,745	8,000	9,911	8,000	(19.28%)
<b>Total Revenues - Debt Service Fund</b>		<b>2,780,242</b>	<b>2,635,355</b>	<b>2,648,048</b>	<b>2,688,621</b>	<b>1.53%</b>
<b>Expenditures</b>						
133 - Finance						
90 - Debt Administration						
4321	Legal and Auditing	15,223	16,349	16,349	16,761	2.52%
4361	General Fund Administration	31,756	36,324	36,324	39,600	9.02%
4530	Interest Expense	-	2,000	191	2,000	947.12%
4591	Retirement Contributions	81,331	80,450	80,415	82,160	2.17%
4592	Sheriff's Tax Collection	1,621	3,000	1,889	3,000	58.81%
4830	Paying Agent Fees	-	3,500	2,680	3,500	30.60%
<b>Total Debt Administration</b>		<b>129,931</b>	<b>141,623</b>	<b>137,848</b>	<b>147,021</b>	<b>6.65%</b>
91 - 2009 General Obligation Bonds/2016 Refunding						
4810	Principal Payments	605,000	625,000	625,000	645,000	3.20%
4820	Interest Payments	138,405	124,999	124,999	111,982	(10.41%)
4830	Paying Agent Fees	367	300	375	400	6.67%
<b>Total 2009 General Obligation Bonds</b>		<b>743,772</b>	<b>750,299</b>	<b>750,374</b>	<b>757,382</b>	<b>0.93%</b>
98 - 2007 General Obligation Bonds/2014 Refunding						
4810	Principal Payments	610,000	630,000	630,000	655,000	3.97%
4820	Interest Payments	182,025	163,425	163,425	144,150	(11.79%)
4830	Paying Agent Fees	966	900	875	900	2.86%
<b>Total 2007 GO Bonds/2014 Refunding</b>		<b>792,991</b>	<b>794,325</b>	<b>794,300</b>	<b>800,050</b>	<b>0.72%</b>

## DEBT SERVICE FUND (310)

### Detail Budget Worksheet

Account No	Description	2020	2021		2022	% Change From Est
		Actual	Budget	Estimated	Adopted	
<b>99 - 2008 General Obligation Bonds/2015 Refunding</b>						
4810	Principal Payments	555,000	555,000	555,000	585,000	5.41%
4820	Interest Payments	268,847	230,000	230,000	207,200	(9.91%)
4830	Paying Agent Fees	967	800	775	800	3.23%
<b>Total 2008 General Obligation Bonds</b>		<b>824,814</b>	<b>785,800</b>	<b>785,775</b>	<b>793,000</b>	<b>0.92%</b>
<b>Total Expenditures - Debt Service Fund</b>		<b>2,491,508</b>	<b>2,472,047</b>	<b>2,468,297</b>	<b>2,497,453</b>	<b>1.18%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>288,734</b>	<b>163,308</b>	<b>179,751</b>	<b>191,168</b>	<b>6.35%</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>288,734</b>	<b>163,308</b>	<b>179,751</b>	<b>191,168</b>	<b>6.35%</b>
<b>Fund Balance, Beginning Of Year</b>		<b>4,177,681</b>	<b>4,466,415</b>	<b>4,466,415</b>	<b>4,646,166</b>	<b>4.02%</b>
<b>Fund Balance, End Of Year</b>		<b>\$ 4,466,415</b>	<b>4,629,723</b>	<b>4,646,166</b>	<b>4,837,334</b>	<b>4.11%</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.

- 244 **Library Bond Fund (410)** – 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.
  
- 245 **Capital Improvement Fund (440)** – The Capital Improvement Fund accounts for the proceeds of a bond issue approved by voters in 2007. The bonds are dedicated to acquiring, equipping, constructing, and improving major capital facilities.
  
- 246 **Capital Improvement Fund II (450)** – The Capital Improvement Fund II accounts for \$6,000,000 in limited tax revenue bonds issued in 2010. The bond proceeds are dedicated to acquiring, equipping, constructing, and improving the Caddo Correctional Center (CCC). The Capital Improvement Fund II also accounts for \$10,000,000 in limited tax revenue bonds issued in 2020. The bond proceeds are dedicated to acquiring, equipping, constructing, and improving major capital facilities.



## CAPITAL PROJECT FUNDS

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

	Library Bond	Capital Improvement Fund	Capital Improvement Fund II	Total
<b>Revenues</b>				
Rents & Interest Earned	\$ 676,063	10,000	5,000	691,063
<b>Total Revenues</b>	<b>676,063</b>	<b>10,000</b>	<b>5,000</b>	<b>691,063</b>
<b>Expenditures By Function</b>				
General Government	-	37,879	-	37,879
Culture and Recreation	676,063	-	-	676,063
<b>Total Expenditures</b>	<b>676,063</b>	<b>37,879</b>	<b>-</b>	<b>713,942</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>	<b>-</b>	<b>(27,879)</b>	<b>5,000</b>	<b>(22,879)</b>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Bond Issue	-	-	-	-
Transfers In	-	-	-	-
Transfer Out	-	-	(620,000)	(620,000)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(620,000)</b>	<b>(620,000)</b>
<b>Net Change In Fund Balance</b>	<b>-</b>	<b>(27,879)</b>	<b>(615,000)</b>	<b>(642,879)</b>
<b>Fund Balance, Beginning Of Year</b>	<b>-</b>	<b>1,929,723</b>	<b>5,989,148</b>	<b>7,918,871</b>
<b>Fund Balance, End Of Year</b>	<b>\$ -</b>	<b>1,901,844</b>	<b>5,374,148</b>	<b>7,275,992</b>

## CAPITAL PROJECT FUNDS

### Detail Budget Worksheet

Account No	Description	2020 Actual	2021		2022 Adopted	% Change From Est
			Budget	Estimated		
<b>Library Bond Fund (410)</b>						
<u>Revenues</u>						
3526	Reimbursements from Other Agencies	\$ 662,738	666,800	666,800	676,063	1.39%
3610	Interest Earned	-	-	-	-	0.00%
<b>Total Revenues - Library Bond Fund</b>		<b>662,738</b>	<b>666,800</b>	<b>666,800</b>	<b>676,063</b>	<b>1.39%</b>
<u>Expenditures</u>						
580 - Library Construction						
4810	Principal Payments	635,000	650,000	650,000	670,000	3.08%
4820	Interest Payments	26,238	16,600	16,600	5,863	(64.68%)
4830	Paying Agent Fees	1,500	200	200	200	0.00%
<b>Total Expenditures - Library Bond Fund</b>		<b>662,738</b>	<b>666,800</b>	<b>666,800</b>	<b>676,063</b>	<b>1.39%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<u>Other Financing Sources (Uses)</u>						
3835	Proceeds From Limited Tax Revenue Bonds	-	-	-	-	0.00%
4687	Transfer To Shreve Memorial Library	-	-	-	-	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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Fund Balance, Beginning Of Year</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Fund Balance, End Of Year</b>		<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

## CAPITAL PROJECT FUNDS

### Detail Budget Worksheet

Account No	Description	2020 Actual	2021		2022 Adopted	% Change From Est
			Budget	Estimated		
<b>Capital Improvement Fund (440)</b>						
<u>Revenues</u>						
3610	Interest Earned	\$ 24,673	10,000	15,841	10,000	(36.87%)
3641	Sale Of Property	-	-	-	-	0.00%
<b>Total Revenues - Capital Improvement Fund</b>		<b>24,673</b>	<b>10,000</b>	<b>15,841</b>	<b>10,000</b>	<b>(36.87%)</b>
<u>Expenditures</u>						
131 - Administration						
4321	Legal and Auditing	2,001	2,149	2,149	2,203	2.51%
4361	General Fund Administration	28,387	33,053	33,053	35,676	7.94%
<b>Total Expenditures - Capital Improvement Fund</b>		<b>30,388</b>	<b>35,202</b>	<b>35,202</b>	<b>37,879</b>	<b>7.60%</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>(5,715)</b>	<b>(25,202)</b>	<b>(19,361)</b>	<b>(27,879)</b>	<b>44.00%</b>
<u>Other Financing Sources (Uses)</u>						
3852	Transfer From Capital Outlay	-	-	37,928	-	(100.00%)
4688	Transfer To Capital Outlay	(454,027)	-	-	-	0.00%
<b>Total Other Financing Sources (Uses)</b>		<b>(454,027)</b>	<b>-</b>	<b>37,928</b>	<b>-</b>	<b>(100.00%)</b>
<b>Net Change In Fund Balance</b>		<b>(459,742)</b>	<b>(25,202)</b>	<b>18,567</b>	<b>(27,879)</b>	<b>(250.15%)</b>
<b>Fund Balance, Beginning Of Year</b>		<b>2,370,898</b>	<b>2,246,897</b>	<b>1,911,156</b>	<b>1,929,723</b>	<b>0.97%</b>
<b>Fund Balance, End Of Year</b>		<b>\$ 1,911,156</b>	<b>\$ 2,221,695</b>	<b>1,929,723</b>	<b>1,901,844</b>	<b>(1.44%)</b>



## CAPITAL PROJECT FUNDS

### Detail Budget Worksheet

Account No	Description	2020 Actual	2021		2022 Adopted	% Change From Est
			Budget	Estimated		
<b>Capital Improvement Fund II (450)</b>						
<u>Revenues</u>						
3610	Interest Earned	\$ 101,525	5,000	4,559	5,000	9.67%
<b>Total Revenues - Capital Improvement Fund II</b>		<b>101,525</b>	<b>5,000</b>	<b>4,559</b>	<b>5,000</b>	<b>9.67%</b>
<u>Expenditures</u>						
131 - Administration						
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>101,525</b>	<b>5,000</b>	<b>4,559</b>	<b>5,000</b>	<b>9.67%</b>
<u>Other Financing Sources (Uses)</u>						
3835	Proceeds From Limited Tax Revenue Bonds	10,141,846	-	-	-	0.00%
4688	Transfer To Capital Outlay	(608,518)	(3,963,500)	(3,963,500)	(620,000)	(84.36%)
<b>Total Other Financing Sources (Uses)</b>		<b>9,533,328</b>	<b>(3,963,500)</b>	<b>(3,963,500)</b>	<b>(620,000)</b>	<b>(84.36%)</b>
<b>Net Change In Fund Balance</b>		<b>9,634,853</b>	<b>(3,958,500)</b>	<b>(3,958,941)</b>	<b>(615,000)</b>	<b>(84.47%)</b>
<b>Fund Balance, Beginning Of Year</b>		<b>313,236</b>	<b>5,075,881</b>	<b>9,948,089</b>	<b>5,989,148</b>	<b>(39.80%)</b>
<b>Fund Balance, End Of Year</b>		<b>\$ 9,948,089</b>	<b>1,117,381</b>	<b>5,989,148</b>	<b>5,374,148</b>	<b>(10.27%)</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.

- 251 **Group Insurance Fund (760)** - The Group Insurance Fund accounts for the cost of providing group medical and life insurance coverage for Parish employees. The fund is used to account for contributions from Parish funds and withholdings from employees' payroll used to pay the costs of providing group coverage for Parish employees.
  
- 253 **General Insurance Fund (762)** - The General Insurance Fund accounts for the costs of maintaining casualty and workers compensation insurance coverage.



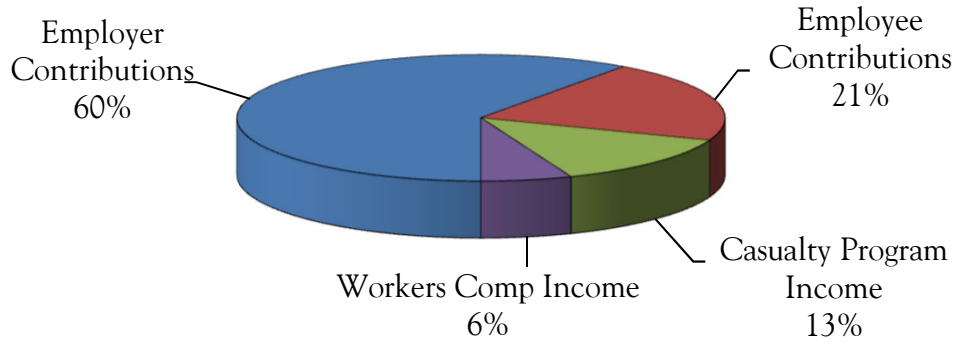
## INTERNAL SERVICE FUNDS

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

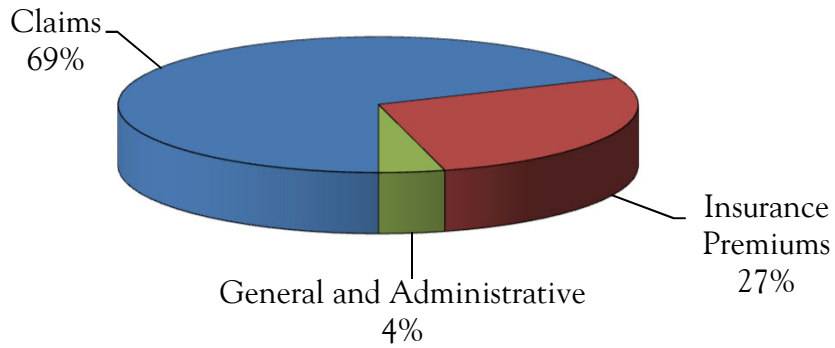
	Group Insurance	General Insurance	Total
<b><u>Operating Revenues</u></b>			
Contributions	\$ 6,176,185	-	6,176,185
Charges For Services	-	1,468,800	1,468,800
Other Revenues	-	-	-
<b>Total Revenues</b>	<b>6,176,185</b>	<b>1,468,800</b>	<b>7,644,985</b>
<b><u>Operating Expenses</u></b>			
<b>General Government</b>			
Claims	5,000,000	740,000	5,740,000
Insurance Premiums	1,142,000	1,150,000	2,292,000
General and Administrative	142,419	200,727	343,146
<b>Total General Government</b>	<b>6,284,419</b>	<b>2,090,727</b>	<b>8,375,146</b>
<b>Operating Income (Loss)</b>	<b>(108,234)</b>	<b>(621,927)</b>	<b>(730,161)</b>
<b><u>Non- Operating Revenues (Expenses)</u></b>			
Interest Earned	32,000	20,000	52,000
Interest Expense	-	-	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>32,000</b>	<b>20,000</b>	<b>52,000</b>
<b>Change In Net Position</b>	<b>(76,234)</b>	<b>(601,927)</b>	<b>(678,161)</b>
<b>Net Position, Beginning Of Year</b>	<b>3,867,028</b>	<b>1,954,348</b>	<b>5,821,376</b>
<b>Net Position, End Of Year</b>	<b>\$ 3,790,794</b>	<b>1,352,421</b>	<b>5,143,215</b>

# INTERNAL SERVICE FUNDS

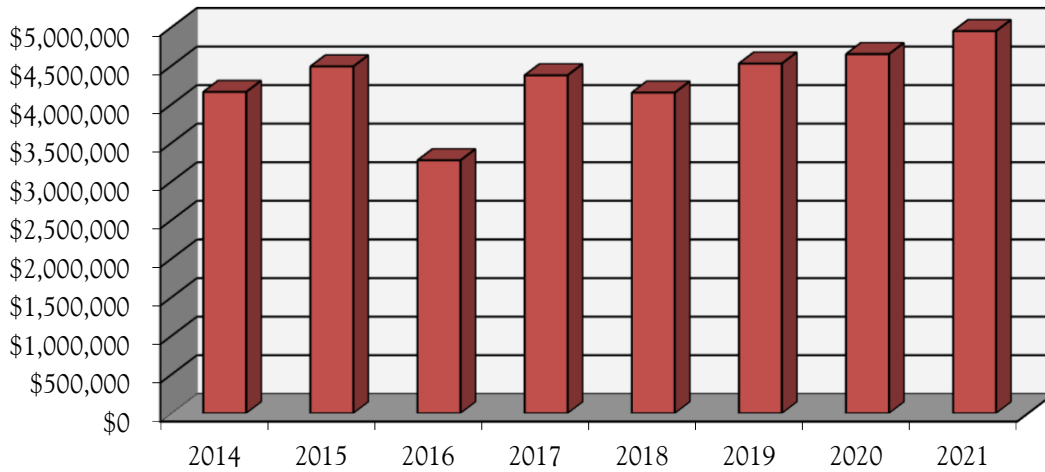
## REVENUES BY SOURCE



## EXPENDITURES BY CATEGORY



## GROUP INSURANCE CLAIMS HISTORY



The Parish is self-insured for the first \$125,000 of claims for each covered person. Claims increased in 2021, as a result, the Parish has elected to increase health premiums by 5%.

## INTERNAL SERVICE FUNDS

### Budget By Category

	2020 Actual	2021		2022 Adopted
		Budget	Estimate	
<b><u>Operating Revenues</u></b>				
Contributions	\$ 5,949,200	\$ 6,128,153	\$ 6,012,452	\$ 6,176,185
Charges For Services	1,442,805	1,440,000	1,440,000	1,468,800
<b>Total Operating Revenues</b>	<b>7,392,005</b>	<b>7,568,153</b>	<b>7,452,452</b>	<b>7,644,985</b>
<b><u>Operating Expenses</u></b>				
Claims	5,678,976	5,540,000	5,549,418	5,740,000
Insurance Premiums	1,988,727	2,127,000	2,306,192	2,292,000
Contract Services	56,291	60,125	55,793	60,644
Affordable Care Act Fees	-	28,000	3,750	4,000
Internal Charges	244,033	249,507	249,507	278,502
<b>Total Operating Expenses</b>	<b>7,968,027</b>	<b>8,004,632</b>	<b>8,164,660</b>	<b>8,375,146</b>
<b>Operating Income (Loss)</b>	<b>(576,022)</b>	<b>(436,479)</b>	<b>(712,208)</b>	<b>(730,161)</b>
<b><u>Non-Operating Revenues (Expenses)</u></b>				
Interest Earned	74,096	52,000	50,244	52,000
<b>Total Non-Operating Revenue (Expense)</b>	<b>74,096</b>	<b>52,000</b>	<b>50,244</b>	<b>52,000</b>
<b>Change In Net Position</b>	<b>(501,926)</b>	<b>(384,479)</b>	<b>(661,964)</b>	<b>(678,161)</b>
<b>Net Position, Beginning Of Year</b>	<b>6,985,266</b>	<b>6,915,780</b>	<b>6,483,340</b>	<b>5,821,376</b>
<b>Net Position, End Of Year</b>	<b>\$ 6,483,340</b>	<b>6,531,301</b>	<b>5,821,376</b>	<b>5,143,215</b>

## INTERNAL SERVICE FUNDS

### Detail Budget Worksheet

Account No.	Description	2020 Actual	2021		2022 Adopted	% Change From Est
			Budget	Estimated		
<b>Group Insurance Fund (760)</b>						
<u>Operating Revenues</u>						
3710	Employer Health Insur Contrib	3,627,410	3,739,936	3,618,573	3,726,933	2.99%
3711	Employee Health Insur Contrib	1,248,274	1,304,339	1,254,867	1,269,556	1.17%
3712	Retired Employee Contributions	298,085	269,881	325,015	325,000	0.00%
3713	Employer Contrib-Retired Employee	775,431	813,997	813,997	854,696	5.00%
<b>Total Operating Revenues - Group Insurance Fund</b>		<b>5,949,200</b>	<b>6,128,153</b>	<b>6,012,452</b>	<b>6,176,185</b>	<b>2.72%</b>
<u>Operating Expenses</u>						
951 - Employee Group Insurance Program						
4321	Legal and Auditing	11,130	11,953	11,953	12,254	2.52%
4327	Professional Services	36,768	35,000	32,899	35,000	6.39%
4361	General Fund Administration	81,248	83,766	83,766	95,165	13.61%
4519	Life Insurance Premiums	112,428	130,000	121,064	130,000	7.38%
4520	Accidental Death Ins Prem	20,954	12,000	9,280	12,000	29.31%
4521	Insurance Premiums	879,199	950,000	1,060,524	1,000,000	(5.71%)
4522	Affordable Care Act Fees	-	25,000	-	-	0.00%
4523	Claims & Judgements	5,169,134	4,900,000	4,951,553	5,000,000	0.98%
<b>Total Operating Expenses - Group Insurance Fund</b>		<b>6,310,861</b>	<b>6,147,719</b>	<b>6,271,039</b>	<b>6,284,419</b>	<b>0.21%</b>
<b>Operating Income (Loss)</b>		<b>(361,661)</b>	<b>(19,566)</b>	<b>(258,587)</b>	<b>(108,234)</b>	<b>(58.14%)</b>
<u>Non-Operating Revenues</u>						
3610	Interest Earned	48,586	32,000	31,692	32,000	0.97%
<b>Total Non-Operating Revenues</b>		<b>48,586</b>	<b>32,000</b>	<b>31,692</b>	<b>32,000</b>	<b>0.97%</b>

## INTERNAL SERVICE FUNDS

### Detail Budget Worksheet

Account No.	Description	2020 Actual	2021 Budget	2021 Estimated	2022 Adopted	% Change From Est
	Change In Net Position	(313,075)	12,434	(226,895)	(76,234)	(66.40%)
	Net Position, Beginning Of Year	4,406,998	4,622,701	4,093,923	3,867,028	(5.54%)
	Net Position, End Of Year	\$ 4,093,923	4,635,135	3,867,028	3,790,794	(1.97%)



# INTERNAL SERVICE FUNDS

## Detail Budget Worksheet

Account No.	Description	2020 Actual	2021 Budget	2021 Estimated	2022 Adopted	% Change From Est
<b>General Insurance Fund (762)</b>						
<u>Operating Revenues</u>						
3721	Casualty Insurance Charges	989,801	990,000	990,000	1,009,800	2.00%
3722	Workers Comp Insur Charges	453,004	450,000	450,000	459,000	2.00%
<b>Total Operating Revenues - General Insurance Fund</b>		<b>1,442,805</b>	<b>1,440,000</b>	<b>1,440,000</b>	<b>1,468,800</b>	<b>2.00%</b>
<u>Operating Expenses</u>						
<b>952 - Casualty Program</b>						
4321	Legal and Auditing	4,037	4,336	4,336	4,445	2.51%
4349	Employee Assistance Program	-	4,500	2,269	4,500	98.33%
4361	General Fund Administration	47,138	47,582	47,582	55,284	16.19%
4390	General Ins-Legal Service	36,360	37,440	37,440	37,440	0.00%
4521	Insurance Premiums	842,348	850,000	952,277	965,000	1.34%
4523	Claims & Judgements	3,242	115,000	98,901	215,000	117.39%
<b>Total Casualty Program</b>		<b>933,125</b>	<b>1,058,858</b>	<b>1,142,805</b>	<b>1,281,669</b>	<b>12.15%</b>
<b>953 - Worker's Compensation Program</b>						
4321	Legal and Auditing	4,356	4,336	4,336	4,445	2.51%
4361	General Fund Administration	65,147	66,159	66,159	76,053	14.95%
4390	General Ins-Legal Service	14,140	14,560	14,560	14,560	0.00%
4521	Insurance Premiums	133,798	185,000	163,047	185,000	13.46%
4522	Affordable Care Act Fee	-	3,000	3,750	4,000	6.67%
4523	Claims & Judgements	506,600	525,000	498,964	525,000	5.22%
<b>Total Worker's Compensation Program</b>		<b>724,041</b>	<b>798,055</b>	<b>750,816</b>	<b>809,058</b>	<b>7.76%</b>
<b>Total Operating Expenses - General Insurance Fund</b>		<b>1,657,166</b>	<b>1,856,913</b>	<b>1,893,621</b>	<b>2,090,727</b>	<b>10.41%</b>
<b>Operating Income (Loss)</b>		<b>(214,361)</b>	<b>(416,913)</b>	<b>(453,621)</b>	<b>(621,927)</b>	<b>37.10%</b>

## INTERNAL SERVICE FUNDS

### Detail Budget Worksheet

Account No.	Description	2020 Actual	2021 Budget	2021 Estimated	2022 Adopted	% Change From Est
<b><u>Non-Operating Revenues</u></b>						
3610	Interest Earnings (Loss)	25,510	20,000	18,552	20,000	7.81%
<b>Change In Net Position</b>		<b>(188,851)</b>	<b>(396,913)</b>	<b>(435,069)</b>	<b>(601,927)</b>	<b>38.35%</b>
<b>Net Position, Beginning Of Year</b>		<b>2,578,268</b>	<b>2,293,079</b>	<b>2,389,417</b>	<b>1,954,348</b>	<b>(18.21%)</b>
<b>Net Position, End Of Year</b>		<b>\$ 2,389,417</b>	<b>1,896,166</b>	<b>1,954,348</b>	<b>1,352,421</b>	<b>(30.80%)</b>



# GLOSSARY



# GLOSSARY

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## A

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**Accrual Basis:** A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Adjudicated Property:** Property that has been placed in State or local government hands because property taxes have not been paid. Louisiana law allows the governmental body having jurisdiction over the property to sell the property.

**Ad Valorem Taxes:** Taxes levied on an assessed valuation of real and/or personal property.

**Agencies:** Separate units of government partially funded by the Parish Commission. These units generally are headed by constitutionally elected officials and operate independently of commission supervision.

**Amortize:** The payment of an obligation in a series of installments or transfers or the reduction of the value of an asset by prorating its cost over a period of years.

**Appropriation:** A legislative authorization for expenditures for specific purposes within a specific time frame.

**Assessed Value:** The value price placed on real and other property as a basis for levying taxes.

**Asset:** Resources owned or held by a government which have monetary value.

**Attrition:** A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement or means other than through layoffs.

## B

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**Balanced Budget:** A budget in which expenditures do not exceed total available revenues and beginning fund balance.

**Benefits:** Payments to which participants may be entitled under a pension or group insurance plan.

**Bonded Debt:** The portion of indebtedness represented by outstanding bonds.

**Bonds:** A certificate of debt issued by a government guaranteeing payment of the original investment plus interest by a specified future date.

**Budget:** An annual financial plan showing projected costs and revenue over a specified time period.

**Budgetary Basis:** Refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash or modified accrual.

# GLOSSARY

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**Budgetary Control:** The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

## C

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**Canvass:** Aggregating or confirming every valid ballot cast and counted – absentee, early voting, Election Day, provisional, challenged and uniformed and overseas citizen.

**Capital Improvements:** Projects, which produce long term assets such as roads, buildings, drainage facilities, and parks.

**Capital Improvements Program (CIP):** A five-year projection of capital improvements, which includes funding sources for each project. The first year of the program represents the current fiscal year capital budget.

**Capital Project:** An expenditure that meets any of the following criteria: (a) expenditure of \$4,000 or more for improvement at any one facility, (b) results in the acquisition of an equipment item with a unit cost of greater than \$2,500, (c) is a purchase of real property other than right-of-way, (d) provides a new facility or an expansion of floor space at an existing facility, (e) is other than a routine repair of maintenance expenditure costing \$2,500 or less.

**Capital Project Fund:** A fund used to account for the receipt and disbursement of resources designated for capital facilities, improvements or equipment.

**Consumer Price Index (CPI):** A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

## D

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**Debt Service:** The payment of principal and interest on borrowed funds. The Parish has debt service for general obligation bonds and other notes payable.

**Debt Service Fund:** A fund used to account for the monies set aside for the payment of interest and principal to holders of the Parish of Caddo's general obligation bonds.

**Deficit:** An excess of expenditures of a fund over its revenue during a given accounting period.

**Departments:** Subdivisions of the Parish of Caddo through which services are provided to the citizens. These subdivisions are created pursuant to the Parish Home Rule Charter and are directly supervised by the Parish Administrator.

**Depreciation:** (1) Expiration in the service life of fixed assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of fixed 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

# GLOSSARY

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service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

## E

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**Encumbrance:** The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

**Enterprise Fund:** A proprietary fund type used to account for operations that are financed and operated in a manner similar to private sector enterprises, such that costs of providing goods and services to the general public are financed or recovered primarily through fees charged directly to the users of the goods or services provided.

**Exempt Municipalities:** Cities and towns, with a population greater than 5,000 that maintain their own streets and thereby qualify for a 50% reduction in the Parish General Fund millage rate.

**Expenditures:** Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlement and shared revenues.

**Expenses:** Outflows of other consumption of assets or incurrences of liabilities (or combinations of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the Parish's ongoing major or central operations.

## F

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**Fiduciary Funds:** Trust and/or agency funds used to account for assets held by the Parish of Caddo in a trustee capacity, or as an agent for individuals, private organizations, other governments and/or other funds.

**Function:** A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

**Fund:** A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Balance:** The difference between fund assets and fund liabilities of governmental and similar trust funds. Within governmental funds, equity is reported as fund balance; proprietary and fiduciary fund equity is reported as net position. Fund balance and net position are the difference between fund assets plus deferred outflows of resources and liabilities plus deferred inflows of resources reflected on the balance sheet or statement of net position.

## G

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**Gaming Revenues:** Revenues from state licensed riverboat casinos or video poker machines operated within Caddo Parish.



# GLOSSARY

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**General Fixed Assets:** Capital assets that are not assets of any fund, but of the government unit as a whole. Most often these assets arise from the expenditure of the financial resources of governmental funds.

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

**Goal:** A statement of broad direction, purpose or intent based on the needs of the community.

**Governmental Funds:** A major fund type generally used to account for tax-supported activities. Governmental funds use the modified accrual basis of accounting.

## I

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**Infrastructure:** The physical assets of a government (e.g., streets, drainage, public buildings, parks).

**Intergovernmental Revenues:** Revenues from other governments in the form of operating grants, entitlements, shared revenues or payments in lieu of taxes.

**Internal Service Fund:** A fund used to account for the financing of goods or services provided by one Commission department or agency to other Commission departments or agencies on a cost-reimbursement basis.

## M

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**Millage:** The percentage of value that is used in calculating taxes. A mill is defined as 1/10 of 1 percent and is multiplied by the assessed value after any exemptions have been subtracted to calculate taxes.

**Modified Accrual Basis:** A basis of accounting where revenue is recorded when measurable and available, and expenditures are recorded when a liability is incurred.

## N

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

## O

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**Objectives:** Certain accomplishments a department intends to achieve during the fiscal year.

**Obligations:** Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but encumbrances not yet paid.

**Off System Funds:** A federal system of funding the replacement of local bridges by state government.

# GLOSSARY

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## P

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**Parish Administrator:** The Chief Executive Officer of the Parish of Caddo who manages

Parish operations. This office is created by the Parish Home Rule Charter, which establishes a Council-Manager form of government.

**Pay-as-you-go:** A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

**Performance Measures:** Specific quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity or program.

**Permanent Fund:** A fiduciary fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for the purposes that support the reporting government's programs, that is, for the benefit of the government or its citizenry.

**Program:** A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

**Property Tax Mill:** The tax rate on real property based on \$1.00 per \$1,000 of assessed property value. A mill is equal to 1/10 cent.

**Proprietary Funds:** A fund used to account for the proceeds of government's ongoing organizations and activities which are similar to those often found in the private sector. Enterprise funds and internal service funds are proprietary funds.

## R

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**Refunding Bonds:** Bonds issued to replace bonds that are already outstanding. These exchanges result in a reduction of interest payments.

**Reserve:** An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific purpose.

**Retained Earnings:** An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

**Revenue Anticipation Notes:** Cash-flow borrowings secured by the annual revenues of a fund.

**Revenues:** (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers-in are classified separately from revenues.

# GLOSSARY

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## S

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**Sales Taxes:** Taxes levied upon the sale or consumption of goods and services.

**Severance Taxes:** Taxes levied upon the value obtained from removing designated natural resources from land or water.

**Special Assessments:** Amounts levied against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

**Special Revenue Fund:** A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or of major capital projects) that are legally restricted to be expended for specified purposes.

**State Revenue Sharing:** A system of reimbursement from the State of Louisiana. Parish levies of ad valorem taxes are reimbursed for a portion of revenue losses due to the state homestead exemption. These funds are dedicated to the same purpose as the underlying ad valorem tax levy.

**State Transportation Fund:** A system whereby the State of Louisiana allocates a portion of gasoline tax receipts to parish governments on a per capita basis. These funds are dedicated for construction and maintenance of parish roads and bridges.

## T

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**Transfers:** All interfund transactions except loans or advances, quasi-external transactions and reimbursements.

# ACRONYMS



# ACRONYMS

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## A

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**AA+:** Double A Plus Bond Rating

**AAA:** Triple A Bond Rating

**ACO:** Animal Control Officer

**ACFR:** Annual Comprehensive Financial Report

**ADA:** Americans with Disabilities Act

**AHA:** American Humane Association

**AI:** Artificial Intelligence

**ARPA:** American Rescue Plan Act

**ASMC:** Animal Services and Mosquito Control

**ASPCA:** American Society for the Prevention of Cruelty to Animals

## B

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**BRF:** Biomedical Research Foundation

## C

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**CAET:** Certified Animal Euthanasia Technician

**CAPRA:** Commission for Accreditation of Parks and Recreation Agencies

**CCAA:** Caddo Community Action Agency

**CCC:** Caddo Correctional Center

**CDA:** Child Care Associate

**CDC:** Center for Disease Control

**CERT:** Consortium for Education, Research, and Technology

**CINC:** Child In Need of Care

**CPERS:** Caddo Parish Employees Retirement System

**CIP:** Capital Improvements Program

# ACRONYMS

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**CNG:** Compressed Natural Gas

**COBRA:** Consolidated Omnibus Budget Reconciliation Act

**COVID-19:** Corona Virus Disease 2019

**CPI:** Consumer Price Index

**CRO:** Contract Research Organizations

**CRS:** Community Rating System

## D

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**DMII:** Digital Media Institute at InterTech

## E

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**EAP:** Employee Assistance Program

**EAP:** Entrepreneurial Accelerator Program

**EAST:** Environmental and Spatial Technology

**EFNEP:** Expanded Food and Nutrition Education Program

**ERAP:** Emergency Rental Assistance Program

**EXCITE:** Extension Collaboration on Immunization Teaching and Engagement

## F

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**FINS:** Family in Need of Services

**FIRST:** For Inspiration and Recognition of Science and Technology

**FMLA:** Family Medical Leave Act

**FNP:** Food and Nutrition Program

## G

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**GAAP:** Generally Accepted Accounting Principles.

**GEE:** Graduation Exit Examination

**GFOA:** Government Finance Officers Association

# ACRONYMS

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**GIS:** Geographical Information System

## H

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**HIPAA:** Health Insurance Portability and Accountability Act

**HVAC:** Heating, Ventilating, and Air Conditioning

**HSUS:** The Humane Society of the United States

**HYPE:** Healthy Young People Empowerment Project

## I

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**IJJIS:** Integrated Juvenile Justice Information System

**IRS:** Internal Revenue Service

## J

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**JCCP:** Juvenile Court for Caddo Parish

**JDAI:** Juvenile Detention Alternative Initiative

## L

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**LADOTD:** Louisiana Department of Transportation and Development

**LEAP:** Louisiana Education Assessment Program

**LEED:** Leadership in Energy and Environmental Design

**LFMA:** Louisiana Floodplain Management Association

**LGTRC:** Louisiana Gene Therapy Research Consortium

**LMCA:** Louisiana Mosquito Control Association

**LPESA:** Louisiana Parish Engineers and Supervisor's Association

**LSU:** Louisiana State University

**LSUHSC:** Louisiana State University Health Science Center

**LYFE:** Living Your Financial Experience

## M

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**MPC:** Metropolitan Planning Commission



# ACRONYMS

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**MST:** Math, Science, and Technology

## N

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**NACA:** National Animal Control Association

**NACO:** National Association of Counties

**NIGP:** National Institute of Governmental Purchasing

**NLCOG:** The Northwest Louisiana Council of Governments

**NPDES:** National Pollutant Discharge Elimination System

## O

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**OBRA:** Omnibus Budget Reconciliation Act

**OPAO:** Organization of Parish Administrative Officials

## P

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**PERS:** Parochial Employee Retirement System

**PET:** Positron Emission Tomography

**PSE:** Policy, Systems and Environmental

**PTF:** Parish Transportation Fund

## R

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**RFP:** Request for Proposal

**RTU:** Roof Top Unit

## S

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**SAFE:** Sexual Assault Forensic Examiners

**SEB:** Small and Emerging Business

**SFHA:** Special Flood Hazard Areas

**SMART:** Science and Medicine Academic Research Training

**SNAP-ED:** Supplemental Nutrition Assistance Program Education

# ACRONYMS

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**SPAR:** Shreveport Parks and Recreation

## T

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**TOPS:** Tuition Opportunity Program

## U

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**UCC:** Uniform Construction Code

**UOCAVA:** Uniformed and Overseas Citizens Absentee Voting Act

**USERRA:** Uniformed Services Employment and Reemployment Rights Act of 1994

## V

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**VYJ:** Volunteers for Youth Justice

## W

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**WIC:** Women, Infants and Children

**WPS:** Worker Protection Standard

## Y

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**YEP:** Youth Enrichment Program

**YWCA:** Young Women's Christian Association