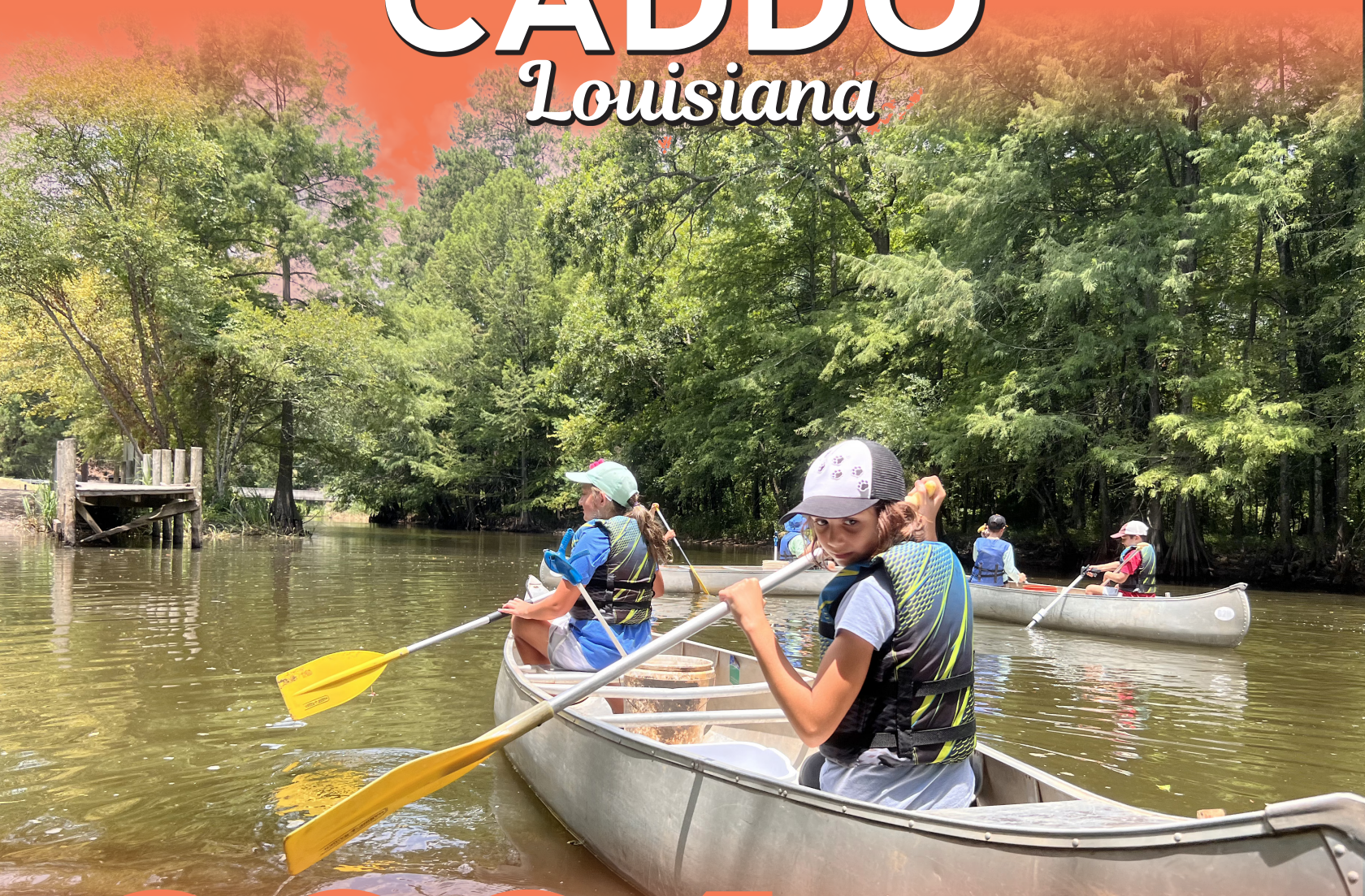




THE PARISH OF
CADDO
Louisiana



2024

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, 2024 – December 31, 2024

ERICA R. BRYANT
ADMINISTRATOR AND CEO

HAYLEY B. BARNETT
DIRECTOR OF FINANCE

COMMISSION MEMBERS:

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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
Grace Anne Blake	District 8
John E. Atkins	District 9
Mario C. Chavez	District 10
Edward “Ed” Lazarus	District 11
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**Caddo Parish Commission
Louisiana**

For the Fiscal Year Beginning

January 01, 2023

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, 2023.

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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2024 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 Caddo Parish Administration is pleased to submit its proposed 2024 budget for consideration and adoption by the Caddo Parish Commission. The annual budget represents one of the most important documents the Commission will enact during the year. It reflects the resources, strategies, and goals of the Parish in the delivery of public services at a quality level that Caddo citizens have come to expect. This budget message discusses the priorities of Caddo Parish and how those priorities are reflected in the budget.

The budget document represents a balanced budget for 2024, reflective of prudent and sound financial management and the optimization of taxpayers' dollars that are invested towards the operation of Parish government. This budget addresses the Parish's most urgent operational needs, capital improvement initiatives, support of Parish agencies, economic development, and social programs. The 2024 budget is a conservative budget that preserves funding for essential services which Caddo citizens rely upon.

HIGHLIGHTS

- ***Population Decline – 7% from 2010 to 2020***
- ***Limited Economic Growth***
- ***Financial Health – \$206m Fund Balance, Increase in Reserve Trust Fund***
- ***3.16% Increase in Revenues***
- ***7% Increase in Expenditures***
- ***Criminal Justice Issues – Operating Deficits***
- ***Reorganization – IS and Communications***
- ***Walter B. Jacobs Nature Center Rehab Project***
- ***3% COLA, up to 3% Merit***

The proposed budget totals \$145,945,609 and meets the projected needs of all Parish operations, capital improvements, and debt service requirements. The 2024 budget reflects a 7% increase in expenditures from the 2023 amended budget. The increase is the result of an increase in capital outlay projects using funds from the American Rescue Plan Act (ARPA). Total revenues are \$120,456,423, an increase of 3.16% from 2023, due primarily to an increase in property tax revenues and sales tax revenues. While overall revenues exceed expenditures, much of the difference results from the use of ARPA funds for capital projects and community programs. Further analysis of revenues and expenditures is provided beginning on page 4 under the Budget Overview.

BUDGET POINTS

The 2024 budget represents a sustainable work plan that positions Caddo Parish to better achieve its mission and priorities, while recognizing changing economic conditions. The 2024 budget addresses the following budgetary impacts:

- **Declining Population:** Caddo Parish has lost about 7% of its population between 2010 and 2020. While Caddo Parish experienced a growth in its older population, younger individuals and families are declining. This decline in population impacts the ability to recruit staff, fewer homes being built, and less business development. All these factors affect the growth rate of the Parish's tax revenue. Tax revenue is not growing at the same rate as expenditures, which indicates that at some point expenditures will exceed available revenues.

- **Local Economy:** The economy of Caddo Parish and Northwest Louisiana continues to have its challenges, although it remains an important factor in Louisiana’s overall economic health. The local economy has stabilized from the effects of the COVID-19 pandemic, and is expected to remain stable for 2024, but there has been limited economic growth. Ad valorem taxes make up the largest portion of recurring Parish revenues and the limited growth in the economy would normally affect property valuations. However, while there has been limited economic growth, there has been an increase in property valuations due to an increase in the sales price of existing homes. Maintaining property tax revenues at a consistent level will allow the Parish of Caddo to maintain its strong financial position while prudently administering its capital needs. Sales tax revenues have also increased due to inflation and an increase in oil and gas sales.

While the economy has seen limited growth, there have been some bright spots: In July 2023, Schlumberger Limited (SLB) announced plans to establish operations in Caddo Parish. The \$18.5 million project is expected to create 596 jobs. The company signed a seven-year lease agreement with Shreveport Business Park to renovate and occupy 1 million square feet of the former GM plant that has been mostly vacant since 2012. Also, in April 2023, Prolec/GE announced it will invest up to \$28.5 million to expand its Caddo Parish facility to manufacture electrical transformers used in wind farms, solar parks, and other industrial and renewable energy applications. An estimated \$19.7 million of the total investment will go toward the acquisition of new equipment and the installation of a third production line, with the remainder going toward upgrades to the existing site and infrastructure. The company expects to create 153 new direct jobs including machine operators, maintenance personnel, supervisors, and engineers, while retaining 282 current positions. Caddo Parish works in collaboration with the Northwest Louisiana Economic Partnership (NLEP) to bring business developments to Caddo Parish. There are active projects that are currently in the pipeline and we look forward to some meaningful progress in 2024.

- **Maintaining Financial Health:** The 2024 budget follows the Parish’s financial policies, which includes maintaining the Reserve Trust Fund, the Parish’s “rainy day fund”, and prudent fund balance levels. For 2024, the Parish will transfer \$5 million from the Oil and Gas Fund to the Reserve Trust Fund, increasing the fund balance in the Reserve Trust Fund to \$38 million.

Department Heads and their teams have continued to work diligently to effectively administer the departmental budgets and deliver quality services to Caddo citizens. Through continuous budget reviews by Department Heads, the Director of Finance, the Parish Administration, and the Caddo Parish Commission, the estimated year-end overall fund balance for the 2024 Budget is approximately \$215 million, which represents 170% of total expenditures.

- **Criminal Justice Issues:** Criminal Justice expenditures comprise over 25% of the total 2024 budget. The 2024 budget includes a \$4.6 million operating deficit in the Juvenile Justice Fund, a \$2.2 million operating deficit in the Detention Facilities Fund, and a \$4.6 million operating deficit in the General Fund. All these deficits are a result of increases in criminal justice costs for Juvenile Services, the Caddo Correctional Center (CCC), the District Attorney’s Office, and the District Court. Increased inmate medical expenses at CCC, lack of funding for juvenile justice, increased costs for Assistant District Attorneys (ADAs), and a decline in revenues for court costs have all contributed to the deficits.

Additionally, an increase in violent crimes has had a significant impact on Caddo Parish and many residents no longer feel safe. The Parish is struggling to address public safety and criminal justice with the current funding. A long-term solution is needed to address this growing issue.

- **Reorganization:** The proposed 2024 budget includes a reorganization plan for two divisions: Information Systems (IS) Division and the Communications Division.
 - The **Information Systems Division** is currently within the Department of Finance with an Information Systems Manager and three direct reports to the Information Systems Manager. The proposed 2024 budget includes an **Information Systems Department** with a **Director of Information Systems** who will report to the Administration and include three direct reports – IS Systems Administrator, IS Systems Analyst, and IS Technician. This organizational structure is comparable to other governmental agencies including the City of Shreveport, City of Bossier City, Caddo Parish School Board, Bossier Parish School Board, etc. The Finance Department was the first Parish department with enough technology to warrant creating an Information Systems position. Therefore, it was logical that Information Systems employees reported to the Finance Department. With the increased reliance on technology from all Parish departments, the Commission, and citizens, the need for a separate department is imperative.
 - Currently the Parish has a **Communications Manager** who reports to the Administration with one direct report to the Communications Manager. The proposed 2024 budget includes a **Communications Department** with a **Director of Communications** who reports to the Administration and two direct reports, with a potential third if the need warrants it. Positions include a Digital Media Specialist and a proposed Events Coordinator (2025 – with the opening of the new WBJ Nature Center). This organizational structure is comparable to other governmental agencies including the City of Shreveport, City of Bossier City, Caddo Parish School Board, Bossier Parish School Board, Lafayette Parish Government, Little Rock, etc. One of the missions of Caddo Parish is to offer more engagement with citizens by using a variety of mechanisms to their full capacity (social media, video, website, mass notification, graphics, etc.). The usage data the Parish has accumulated shows our citizens overwhelmingly want this type of communication and want more of it. Communication strategy is key to any successful organization and communicating effectively is essential to the growth of Caddo Parish. A well-equipped Communications Department would be focused on infusing the vision of the Parish into everything the Parish does and would better align with the Parish’s overall strategic plan.
- **Walter B. Nature Center Rehabilitation Project:** In 2022, the voters in Caddo Parish approved a \$20 million bond initiative to rehabilitate the Walter B. Jacobs (WBJ) Nature Center to construct a new 24,000 square-foot facility. The WBJ project will transform the former nature center into a more dynamic and interactive educational facility that will benefit the entire region. The new complex will feature over 12,000 square feet of interactive exhibits, classroom spaces, a gift shop, a 2,500 square foot bird aviary, and an additional 8,000 square feet of full-service event space. The event space can be used for weddings, receptions, conferences, and many other types of events. Caddo Parish is beyond thankful to the citizens of Caddo Parish for allowing the Parish to embark upon this project that will undoubtedly enhance the quality of life in Caddo Parish and beyond.

FINANCIAL CONDITION

The Caddo Parish Commission remains in good financial condition, despite the population decline and limited economic growth. There are adequate fund balance levels to offset revenue shortfalls, which demonstrates the financial strength of the Parish. Ending 2024 fund balance is estimated at \$206 million, which is an increase of 8.3% over the 2023 estimated fund balance. Although the Parish has strong

reserves, there are some areas of concern. Those funds with criminal justice expenditures, Juvenile Justice, Detention Facilities, and the General Fund, are using fund balances to offset revenue shortfalls. The “Raise the Age Act”, which mandates that 17-year-olds be housed in the Parish’s juvenile detention center, increases costs, and demands for additional bed space in a facility that already has critical and limited space capacity. Also, the continual increase in medical costs and the rise in the number of inmates at CCC are putting a strain on the reserve levels in the Detention Facility Fund.

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 2023, as well as goals and objectives for the 2024 budget year. The Budget Overview section provides the reader with a “snapshot” of the Parish’s 2024 budget. The Capital Budget section represents the Parish’s Capital Improvement Plan for 2024 and provides a listing of the planned projects for the year. Line-item appropriation details are included in the individual fund sections of the budget document.

BUDGET OVERVIEW

The 2024 budget is balanced in that revenues and fund balances meet total 2024 expenditures. Fund balances are appropriated only to the extent that appropriations exceed estimated revenues. The recommendations included in the budget are guided by key principles of sound financial practices. For example, ongoing revenues are used for ongoing expenditures, while one-time revenues support one-time expenditures. The following is an analysis of major revenues, expenditures, and fund balance reserves impacting the 2024 budget.

Revenues

Projections for our most important revenues, property, and sales taxes, are based on estimates of future economic conditions. The economic outlook for the coming year affects revenue estimates, which determine the amount of funds available for spending. As noted, Caddo Parish’s economic outlook is stable, and hopefully the Parish will experience some significant economic gains in 2024. Accordingly, the following revenue forecasts are based on projected economic trends.

- **Ad Valorem “Property” Taxes** – The 2024 budget includes an increase of 5.37% in property tax revenues from the budget of \$49.1 million in 2023 to \$51.7 million for 2024. Property tax revenues have increased due to an increase in the overall assessment resulting from higher prices for existing home sales. A slight increase of 1% is expected for property tax assessments from 2023 to 2024.
- **Sales Taxes** – Sales taxes are budgeted to increase by \$1.5 million to \$14.9 million in 2024. Sales tax revenue has been impacted by the increase in oil and gas production and inflation. At the end of 2022 and early 2023, natural gas prices increased significantly producing an increase in sales tax revenue. Sales tax revenues fluctuate widely with large upswings and downswings. The Parish conservatively estimates sales tax revenues given the unpredictable nature of this revenue source.
- **Intergovernmental Revenue** – American Rescue Plan Act (ARPA) Fund revenues are deferred and only recognized when spent. The Parish received \$46.6 million between 2021 and 2022. In 2023 the Parish budgeted to recognize \$18 million of the ARPA revenues and

expenses. The \$18 million in expenditures is related mostly to revenue replacement. In 2024 the Parish is budgeting to recognize \$23 million in ARPA revenues. The \$23 million in expenditures is a combination of Parish capital projects and area agency projects for local fire and water districts.

The Parish's Emergency Rental Assistance Program (ERAP) has ended with minimum activity related to ERAP2 housing budgeted in 2024. The final revenues for ERAP were received during the 2022 fiscal year.

- **Other Revenue** – The Parish has estimated \$1,000,000 for its oil and gas revenue for 2024, which is an increase of \$250,000 from the 2023 budget. This increase is due to an increase in the volume of gas produced. In 2024, gaming revenue is expected to slightly increase due to the repeal of the smoking ban and an increase in sports betting revenue. Rents and interest earned are expected to increase due to increased rates for U.S. Treasuries, certificates of deposit (CDs), and cash balances. The Parish's other revenue sources, such as state-shared revenues are expected to remain stable in 2024. Other revenue is also expected to increase due to revenues received from the Opioid Settlement. The Parish must use these revenues on expenditures related to the treatment of opioid addiction.

Expenditures

The Parish's 2024 proposed expenditures are \$145.9 million an increase of 7% over the 2023 amended budget. The bulk of this increase is related to an increase in capital outlay. A summary of each fund's budget is detailed on page 7. 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 2024 budget provides for a 3% cost of living adjustment and up to a 3% merit increase. Total budgeted positions, including parish-funded agencies, is 424. There is a net increase of six positions for the 2024 budget. Additional positions include a Government Liaison position and an Adult Drug Court Counselor in the General Fund, a Code Enforcement Officer in the Public Works Fund, a seasonal Mosquito Control Officer and an Animal Control Officer in the Health Tax Fund, and a Juvenile Judge Secretary in the Juvenile Justice Fund. The budgetary impact of the positions is minimal as most of the positions are funded through grants, fees, and other savings within the funds.
- **Health Insurance** – The premiums for the group medical program are projected to increase by 6%. This is attributable to the increase in healthcare costs. Claim payments for 2024 are estimated at \$5.3 million. For 2024, there will also be increases in co-pays and deductibles, and out-of-pocket maximums to help stabilize claims growth. In 2024, we will continue to analyze our health insurance program to determine methods to reduce costs while providing affordable benefits. The 6% increase in premiums affects both the employees and the Parish.
- **Retirement** – The Parish's contribution to the Parochial Employees Retirement System (PERS) and the Caddo Parish Employees' Retirement System (CPERS) will remain the same at 11.5% for 2024. 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.

- **Criminal Justice** – Revenues in the Juvenile Justice Fund are anticipated to be \$5 million with expenditures of \$9.6 million, resulting in appropriations exceeding revenues by \$4.6 million. The Detention Facilities Fund has estimated revenues of \$10 million with estimated expenditures of \$12.2 million resulting in an operating deficit of \$2.2 million. The General Fund has estimated total revenues of \$11.1 million with estimated expenditures of \$15.7 million resulting in an operating deficit of \$4.6 million. The Criminal Justice Fund will provide an operating subsidy of \$4.6 million to the Juvenile Justice Fund, \$2.5 million to the Detention Facilities Fund, and \$6 million to the General Fund to offset these deficits. The rededication of the Public Works property tax millage has allowed the Parish to allocate more funds to the Criminal Justice Fund to provide operating subsidies to those funds with significant criminal justice costs. These subsidies allow for a balanced budget in those funds that have criminal justice expenditures.
- **Prison Operations** – Expenditures related to the operations of the Caddo Correctional Center (CCC) are estimated to increase by 5.7%. 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 Projects

The Parish increased the Capital Outlay Program in 2024 by \$22.1 million. The capital program increased significantly due to the availability of ARPA funds. Several projects related to emergency mitigation, roads, and bridges are budgeted for 2024 due to a change in the ARPA rules that expanded the eligible uses of ARPA funds. To accomplish the successful completion of the 2024 capital improvement projects, the Parish proposes a combination of funding mechanisms, including the following funding sources: ARPA, General Fund, Oil and Gas Fund, and fund balances from various special revenue funds. This funding approach allows the Parish to accomplish approximately \$46.1 million in essential capital projects.

In 2023, the Parish issued \$20 million in general obligation bonds, most of those bond proceeds will be used to fund the WBJ Nature Center rehabilitation project. As more capital needs arise, the Parish will face challenges in funding these needs. The Parish will continue to explore alternative funding mechanisms and only address capital needs that impair the delivery of services.

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 2024 is expected to increase \$15.9 million from an estimated 2023 adopted fund balance of \$190.3 million. The increase is associated with additional sales tax and oil and gas revenues. Road, bridge, and drainage capital projects will be funded with fund balance. The majority of the remaining projects will be funded with fund balance reserves and Oil and Gas Revenues. Capital improvements comprise 32% of the Parish's 2024 budget. The five-year Capital Improvement Plan identifies the future capital needs of the Parish. Most of the capital improvements are related to roads, bridges, and building renovations.

PARISH OPERATING FUNDS

EXPENDITURE SUMMARY

	2023 <u>Amended Budget</u>	2024 <u>Proposed Budget</u>	<u>Percent Change</u>
General Fund	\$ 14,947,050	\$ 15,715,493	5.1%
Special Revenue Funds			
Public Works	9,735,753	8,553,917	-12.1%
Building Maintenance	5,492,061	5,833,545	6.2%
Detention Facilities	11,615,840	12,253,462	5.5%
Parks and Recreation	2,046,196	2,238,002	9.4%
Solid Waste	4,416,043	4,569,489	3.5%
Juvenile Justice	8,685,892	9,516,414	9.6%
Health Tax	4,306,188	4,515,169	4.9%
Biomedical	2,950,485	3,237,953	9.7%
Riverboat	1,218,150	1,148,322	-5.7%
Criminal Justice	223,193	233,424	4.6%
Head Start	13,500,000	14,000,000	3.7%
Oil and Gas	489,953	462,493	-5.6%
Opioid Settlement	1,239,280	1,062,523	-14.3%
Economic Development	440,882	486,057	10.2%
Economic Develop Trust	51,000	51,000	0.0%
Law Officers Witness	32,296	32,449	0.5%
Housing Choice Voucher Program	500,000	550,000	10.0%
American Rescue Plan	18,012,000	10,000,000	-44.5%
E. Edward Jones Housing Trust	12,498,318	1,012,936	-91.9%
Reserve Trust	1,610,028	359,959	-77.6%
	<u>99,063,558</u>	<u>80,117,114</u>	-19.1%
Capital Project Funds			
Capital Improvement I	8,849	8,764	-1.0%
Capital Improvement II	-	-	0.0%
Capital Improvement III	-	-	0.0%
Capital Outlay	24,127,395	46,085,447	91.0%
	<u>24,136,244</u>	<u>46,094,211</u>	91.0%
Debt Service Fund	<u>2,512,436</u>	<u>4,018,791</u>	60.0%
Total All Funds	<u>\$ 140,659,288</u>	<u>\$ 145,945,609</u>	3.8%

FUTURE OUTLOOK

Northwest Louisiana's local economy will experience business growth and development with the new Amazon Fulfillment Center and the SWEPCO expansion. 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.

FINANCIAL AWARDS

Caddo Parish was once again awarded the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Award for the 2023 budget year. The Parish also received the GFOA's Certificate of Achievement for Excellence in Financial Reporting for 2021 and we are awaiting results for the 2022 award. It is a pleasure to report that the Parish's 2022 financial audit resulted in a very favorable report with no audit findings for 2022, which is quite an accomplishment for a Parish of this size. The exceptional 2022 financial audit is indicative of the continuous efforts toward achieving excellence in government financial accounting standards.

The Administration will continue to exercise sound fiscal management across all departmental budgets to ensure that the Parish is prepared to respond to changing service demands while utilizing existing resources. The overall spending forecast is projected to be consistent with priorities and needs.

ACKNOWLEDGEMENTS

The preparation of any organization's budget is usually an enormous task and this budget is of no exception. It takes the entire organization, funded agencies, citizens, and the Caddo Parish Commission to complete the budget process. On every team, there are "stand-out performers" who lead the way and are instrumental in getting things done. Accordingly, it is befitting to extend appreciation to Mrs. Hayley B. Barnett – Director of Finance, Mrs. Stephanie Rico-Griffith – Assistant Director of Finance, and all members of the Finance Team, for exceptional management of Caddo Parish finances and the preparation and organization of the 2024 budget. Additionally, department directors are to be commended for their ability to prioritize the Parish's most urgent expenditure and capital needs.

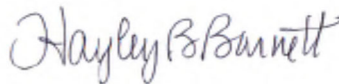
CONCLUSION

The Parish of Caddo is financially sound and continues to practice prudent financial management. The 2024 budget reflects the Caddo Parish Commission's financial discipline to ensure funds are available for current and future community needs. The Commission's leadership has allowed the Parish to better align resources toward the Parish's most important priorities.

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



Erica R. Bryant
Administrator & CEO



Hayley B. Barnett
Director of Finance

PARISH OF CADDO

DISTRICT MAP
(AT BUDGET PASSAGE)

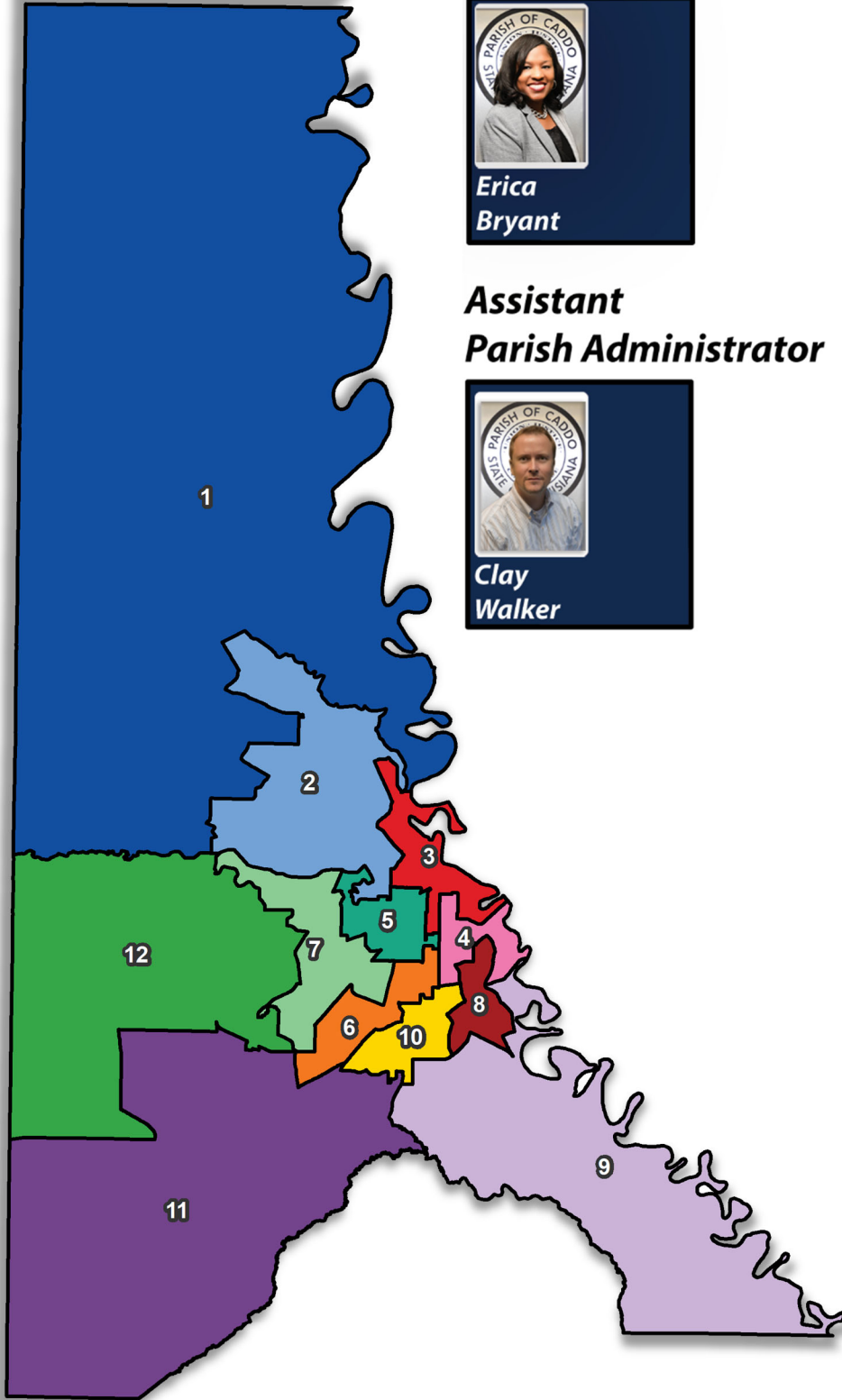
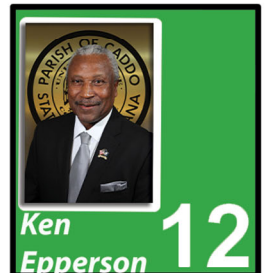
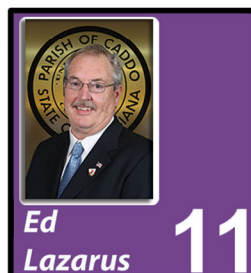
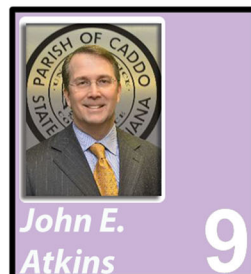
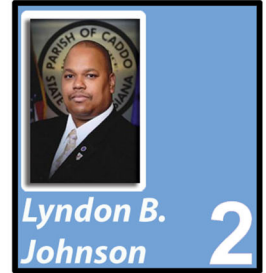
Parish Administrator



Assistant Parish Administrator



Parish Commissioners






PARISH OF CADDO

DISTRICT MAP

(EFFECTIVE JANUARY 8, 2024)

Parish Administrator



Erica Bryant

Assistant Parish Administrator




Clay Walker

Parish Commissioners




Chris Kracman 1



Gregory Young 2



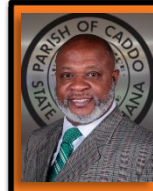
Victor Thomas 3



John-Paul Young 4




Roy Burrell 5




Handy Giles, Sr. 6



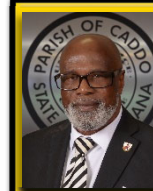
Stormy Gage-Watts 7




Grace Ann Blake 8



John E. Atkins 9



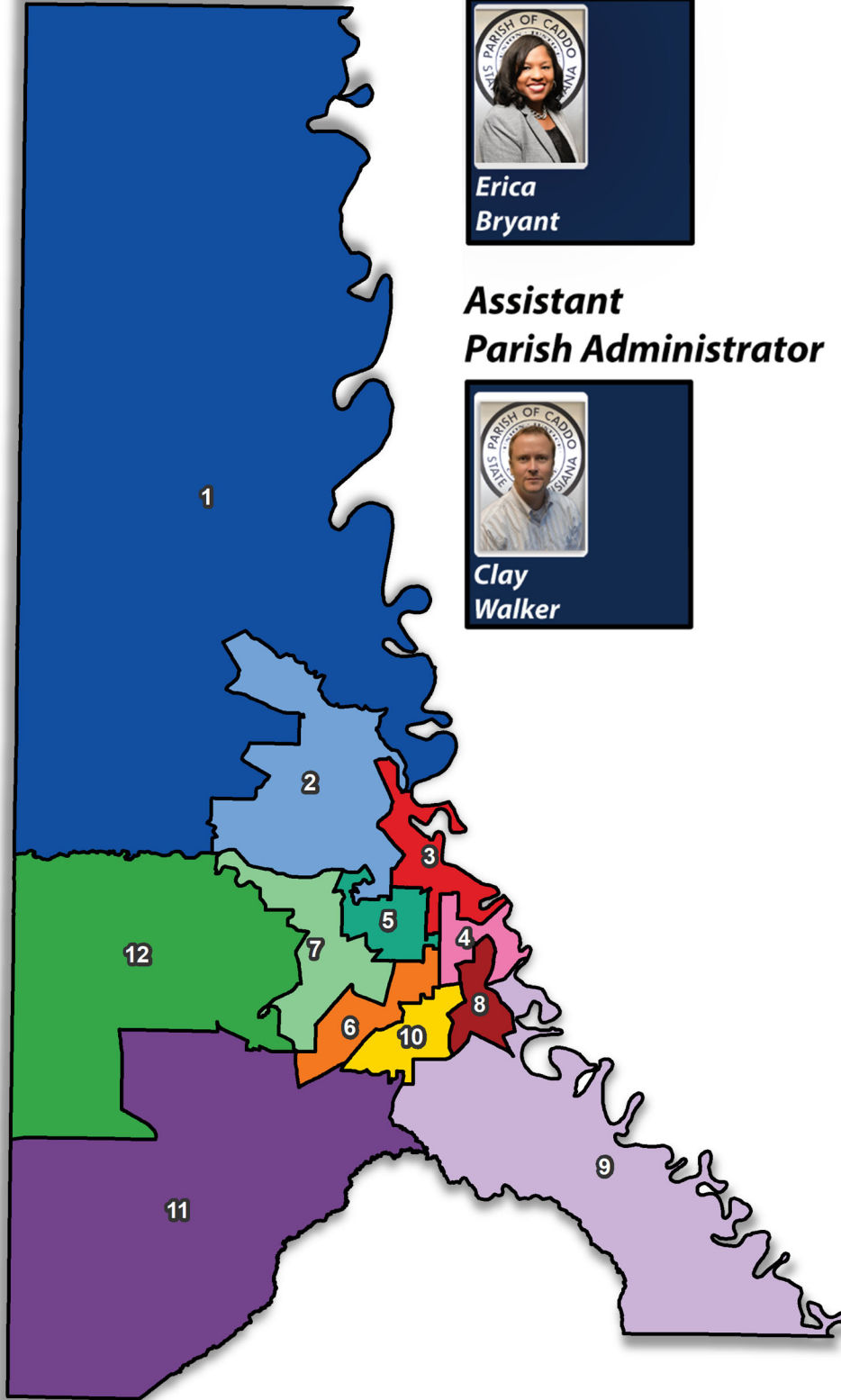
Ronald Cothran 10



Ed Lazarus 11



Ken Epperson 12







PARISH OF CADDO



HISTORICAL FACTS:

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

LOCATION AND SIZE:

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

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

PARISH OF CADDO

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

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

GOVERNMENT:

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

PARISH SERVICE DATA:

Number of Parish Employees – 424

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

ROADS AND BRIDGES:

Miles of Parish Roads	763
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	16,452

PARISH OF CADDO

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	Caddo Parish Public Schools
3	Willis Knighton Health System
4	Bossier Parish Public Schools
5	Oschner LSU Health Shreveport
6	City of Shreveport
7	Harrah's/Horseshoe Casino
8	State of Louisiana
9	Christus Schumpert Health System
10	Teleperformance

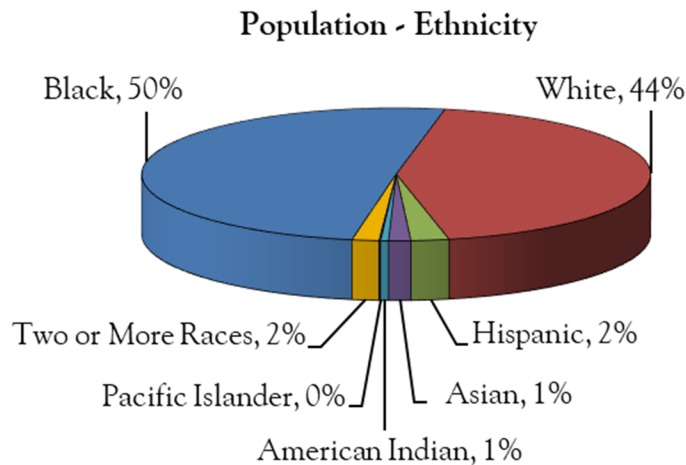
TOP TEN TAXPAYERS IN CADDO PARISH

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

PARISH OF CADDO

CADDO PARISH DEMOGRAPHIC SUMMARY (AS OF DECEMBER 31, 2020)

Ethnic Group	Population
White	103,042
Black	118,876
American Indian	1,181
Asian	3,308
Pacific Islander	236
Hispanic	5,675
Two or More Races	4,017



ADDITIONAL DEMOGRAPHIC AND ECONOMIC STATISTICS (LAST FOUR 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
2021	234,408	4.1%	37.8	36,470
2022	230,130	4.0%	37.9	35,057

COMMUNICATIONS OVERVIEW

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

The Parish uses many communication platforms and strategies to reach its residents, businesses, and visitors. The Parish's website, www.caddo.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 at www.caddo.org. Meeting agendas and minutes can be found at www.caddo.org/agendacenter. Meetings are recorded and posted at www.caddo.org/civicmedia.

EMAIL: Staff email addresses can be found at www.caddo.org/directory or by clicking the "Contact Us" link at the bottom right footer of the Parish website.

PHONE: Staff phone numbers and department contact numbers can be found at www.caddo.org/directory.

IN PERSON: Parish staff are located at Government Plaza (Administration, Finance, Human Resources, Public Works, and Commission Clerk), 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 is the primary communications medium with the public.

- Annual Budgets and Annual Comprehensive Financial Reports can be found at www.caddo.org/225/Reports-Budgets-Audits.
- A citizen request tracker can be found at www.caddo.org/RequestTracker.aspx. This feature allows the public to report concerns or submit service requests to the Parish using a mobile device or computer.

EVERBRIDGE: The Parish issues emergency alerts and public service information via Everbridge. Registering with Everbridge at www.caddo.org enables residents to stay informed via text, phone calls or email alerts.

COMMUNICATIONS OVERVIEW

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 and subscribing for alerts through the “Notify Me” page.

PRINT: The Parish makes informational brochures and targeted printed materials available to the public regarding elections, ordinances, and other Parish business.

FACEBOOK: The Parish is on Facebook at:

- Main Page (www.facebook.com/parishofcaddo)
- Walter B Jacobs Park (www.facebook.com/walterbjacobs)
- Caddo Parks and Recreation (www.facebook.com/caddoparks)
- Caddo Animal Services and Mosquito Control (www.facebook.com/caddoasmc)
- Caddo Juvenile Services (www.facebook.com/caddojuvenileservices)

INSTAGRAM: Find the Parish on Instagram at www.instagram.com/caddoanimalservices.

TWITTER: Find the Parish on Twitter at www.twitter.com/parishofcaddo.

YOUTUBE: Find the Parish on YouTube at www.youtube.com/@parishofcaddo.



TUNE IN LIVE

**CADDO PARISH
COMMISSION
MEETING**

3:30 PM

View the meeting live:
www.caddo.org/civicmedia
[facebook.com/parishofcaddo](https://www.facebook.com/parishofcaddo)

[LOVE SHREVEPORT/Comcast CH.6](https://www.love-shreveport.com)
(public access channel)

The graphic features the Caddo Parish seal on the left, which includes a lighthouse, a red ribbon, and the year 1838. The background is blue with white text.

STRATEGIC FRAMEWORK

The Parish of Caddo Administration reviews the Parish’s mission, vision and values annually. An annual retreat with Directors and staff is conducted to review, establish and update goals and strategic plans.

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

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

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

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

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

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

GOALS

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



2024 GOALS AND OBJECTIVES

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

Fiscal Health

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

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

Public Works

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

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

Animal Services and Mosquito Control

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

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

2024 GOALS AND OBJECTIVES

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.

2024 GOALS AND OBJECTIVES

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

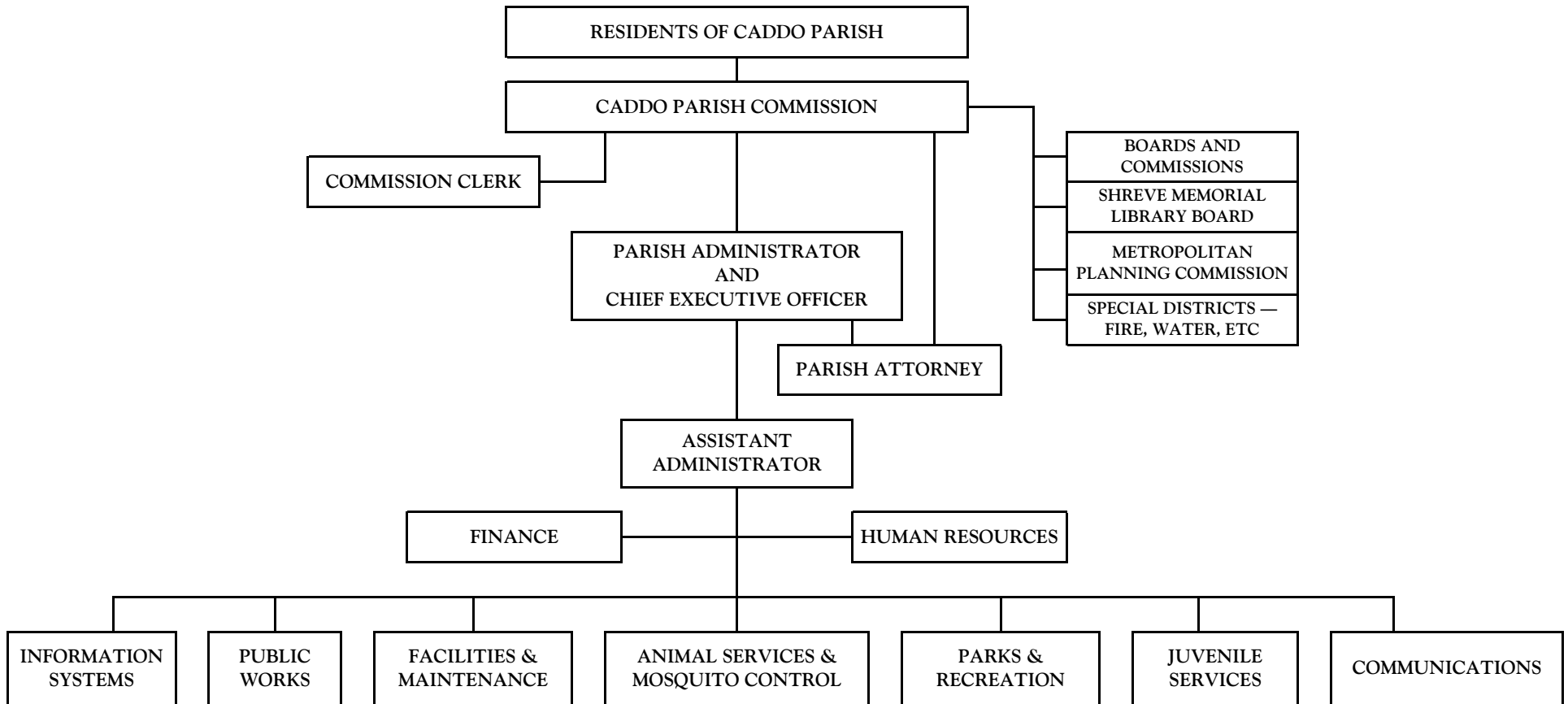
To ensure the Parish of Caddo has the organizational structure and staff who are trained to achieve the current and future goals of the Parish.

- 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

PARISH OF CADDO SHREVEPORT, LOUISIANA





PARISH OF CADDO
COMBINED PERSONNEL ROSTER
2022 - 2024

Budget Component	Number of Employees			
	2022 Actual	2023 Budget	2023 Actual	2024 Budget
Parish Commission Operations:				
Public Works				
Administration	12	12	12	13
North Camp	17	17	17	17
South Camp	20	20	17	20
Solid Waste Disposal	61	61	61	61
	110	110	107	111
Facilities and Maintenance				
Courthouse Maintenance	45	45	44	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	18	18	18
	70	71	70	71
Administration				
Administration and Legal	9	10	9	9
Finance	11	12	12	13
Human Resources	5	6	6	6
Communications	0	0	0	2
Information Services	3	4	4	4
	28	32	31	34
Animal Services and Mosquito Control	40	40	40	42
Parks and Recreation	17	17	17	17
Fleet Services	9	9	9	9
Juvenile Services				
Probation	33	35	33	35
Detention	43	38	38	38
	76	73	71	73
Commission Clerk	3	3	3	3
Total Parish Commission	353	355	348	360
Parish Funded Agency Operations:				
District Court	19	19	19	19
Juvenile Court	10	10	10	11
Registrar of Voters	14	14	14	14
Ward Courts	20	20	20	20
Total Funded Agency	63	63	63	64
Total Parish Budget	416	418	411	424

PARISH OF CADDO
TOTAL SALARIES AND RELATED BENEFITS
2023 - 2024

	<u>2023</u>	<u>2024</u>
General:		
Parish Commission	\$ 586,419	\$ 604,165
District Court	1,692,509	1,681,928
Ward Courts (Constables & JPs)	60,400	90,498
Administration and Legal	1,782,324	1,566,972
Human Resources	495,582	555,818
Finance	1,003,631	1,089,311
Communications	-	197,720
Information Services	380,863	404,188
Registrar of Voters	505,790	552,068
David Raines Community Center	6,500	6,500
LSU Extension Service	6,000	6,000
Other	219,710	232,190
Public Works:		
Administration	1,212,274	1,307,145
Fleet Services	584,072	623,273
North Camp	1,172,994	1,274,466
South Camp	1,253,907	1,336,770
Commercial Vehicle Enforcement Unit	171,608	194,118
Building Maintenance:		
Courthouse	2,787,353	2,967,846
Detention Facilities:		
Caddo Correctional Center	1,410,396	1,491,171
Parks and Recreation	1,309,844	1,385,952
Solid Waste Disposal:		
Compactor System Operations	1,797,677	1,762,808
Code Enforcement	81,620	163,166
Juvenile Justice:		
Court	967,359	1,131,200
Probation	2,867,625	3,297,264
Detention	2,072,205	2,065,419
Building Maintenance	142,604	151,676
Health Tax:		
Shreveport Regional Lab	1,595	1,707
Highland Health Unit	358,764	371,473
Vivian Health Unit	47,610	49,851
Animal Services	1,889,782	2,015,475
Mosquito Control	242,038	256,102
Biomedical	92,230	97,040
Riverboat	178,750	178,750
Criminal Justice	187,800	200,520
	<u>\$ 27,569,835</u>	<u>\$ 29,310,550</u>

PARISH OF CADDO

PERSONNEL CHANGES

2024

Six position were added as part of the 2024 Budget process, detailed below.

Parish Commission Operations			
Action	#	Position	Department
Added	1	Governmental Relations Liaison	Administration
Added	1	Adult Drug Court Counselor	Finance
Added	1	Code Enforcement Officer	Public Works
Added	1	Animal Control Officer	Animal Services
Added	1	Mosquito Control Officer	Mosquito Control

Parish Funded Agencies Operations			
Action	#	Position	Department
Added	1	Executive Secretary	Juvenile Court

Below is the explanation for position changes:

Government Relations Liaison – This position was recommended by the Personnel Committee. This position will implement guidelines and procedures to increase participation in the Parish's Small and Emerging Business Program, conduct marketing and community outreach as well as work with Parish funded agencies to ensure proper procedures and guidelines are consistent.

Adult Drug Court Counselor – The Parish Adult Drug Court Program has increase 27% since 2020. Currently, the ADC Program only has two Parish employees. An additional employee is needed to support the current two-person staff and reduce the administrative burden of hiring temporary employees every few months. This position is 100% grant funded.

Code Enforcement Officer – Code enforcement needs are continuing to increase requiring additional resources to address property stands, noise ordinances and other related issues. Currently the Parish employs only one Officer for the entire Parish.

Animal Control Officer – The Caddo Parish Commission has requested an additional Animal Control Officer to service the Parish. This addition will increase response times and better meet the needs of citizen request.

Mosquito Control Officer – This is a seasonal position to help maintain spraying coverage.

Executive Secretary – Each Caddo Parish Juvenile Judge is allowed to hire a secretary. Currently, two judges share a secretary. When a new judge is elected in October 2023, it is anticipated that he/she will hire a secretary.



**PARISH DEPARTMENTS
AND
FUNDED AGENCIES**

NARRATIVES, ACCOMPLISHMENTS AND GOALS

PARISH DEPARTMENTS

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- 34 DEPARTMENT OF HUMAN RESOURCES
- 38 DEPARTMENT OF COMMUNICATIONS
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OFFICE OF THE PARISH ATTORNEY

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



Donna Frazier
Parish Attorney

2023 MAJOR ACCOMPLISHMENTS

Ordinances and Resolutions

- Drafted and finalized approximately sixty-six (66) ordinances and resolutions for the Caddo Parish Commission, the Parish Administration, and other departments and agencies of the Parish of Caddo.

Contracts

- Drafted and finalized over one hundred and fifty-six (156) contracts, amendments to contracts, hold harmless agreements, intergovernmental agreements, cooperative endeavor agreements, and leases on behalf of the Parish of Caddo.
- Additionally, approximately fifty-six (56) non-governmental organization agreements were drafted and finalized concerning the Parish's riverboat and economic development funding. Also, conducted in depth review of applications and reports throughout the year.

Garnishments

- Drafted appropriate responses to garnishment/bankruptcy petitions.

Litigation

- Obtained several dismissals and settlements.
- Continued to vigorously defend the Parish in all pending litigation matters.
- Brought the removal of the Confederate monument in front of the Parish Courthouse to a successful conclusion.

Public Records Requests

- Responded to approximately seventy-nine (79) 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.

OFFICE OF THE PARISH ATTORNEY

2024 GOALS

- Streamline the process for responding to public record requests
- Streamline the process for Parish departments to make legal requests
- Continue to vigorously represent the Parish of Caddo in all legal matters

DEPARTMENT OF FINANCE

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



Hayley Barnett
Director of Finance

Accounting

The accounting division is responsible for providing financial related services to the Parish including accounts payable, payroll, revenue collection, record-keeping and financial reporting. Approximately \$75,000,000 in revenues are collected annually. The division also manages the Parish's investment portfolio of \$233,000,000, provides debt and records management, maintains the project accounting system, and controls general fixed asset records. The general fixed asset system is used to maintain and control the acquisition, transfer and disposal of Parish assets including Parish buildings, equipment, land and vehicles.

In addition to providing financial services and information to the Parish, the accounting division also generates revenue for the Parish by performing accounting services for other outside agencies. The accounting division also provides accounting functions for the Housing Choice Voucher Program (HCVP), the Local Law Enforcement Block Grant (LLEBG) programs and the Louisiana Community Development Block Grant (LCDBG) 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.

Adult Drug Court

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

The program maintains an average of 70 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 \$420,000.

DEPARTMENT OF FINANCE

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.

2023 MAJOR ACCOMPLISHMENTS

- Rated by Standard and Poor's with an investment grade bond rating of AA+.
- Earned the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award.
- Earned the GFOA Certificate of Achievement for Excellence in Financial Reporting for the 2022 Comprehensive Annual Financial Report.
- Continued the Emergency Rental Assistance Program (ERAP) and distributed an additional \$8.6 million in ERAP funds to Caddo Parish landlords, tenants, and utility providers.
- Maintained relationships with suppliers by engaging them through various communication channels to help ensure the best possible service & prompt delivery by the supplier.
- Monitored supplier contracts for accuracy and performance through quarterly reports, to ensure goods and services conform to the contract requirements.
- Received approval for additional grant funding to add one additional full-time counselor position to handle the increased case load at the Adult Drug Court.

DEPARTMENT OF FINANCE

2024 GOALS

- Continue to provide analysis and reports to the Parish Administrator and Commissioners as necessary.
- Prepare the 2024 Operating and Capital Improvement Budget and continue to earn the GFOA Distinguished Budget Presentation Award.
- Prepare the 2023 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.
- Continue to ensure accurate and appropriate records are being maintained to analyze vendor performance and prepare purchasing reports.
- Identify the critical materials and services required to support the Parish's day-to-day operations for contract and cost savings opportunities.
- Evaluate purchased items for potential standardization in order to keep cost of goods and services at the lowest ultimate price.
- Continue working with all Parish departments to streamline operations.
- Continue to promote the recovery of participants in the Adult Drug Court program by increasing the capacity for treatment at the newly constructed facilities in order to help reduce offender substance abuse and ultimately decrease related criminal activity.

DEPARTMENT OF FINANCE

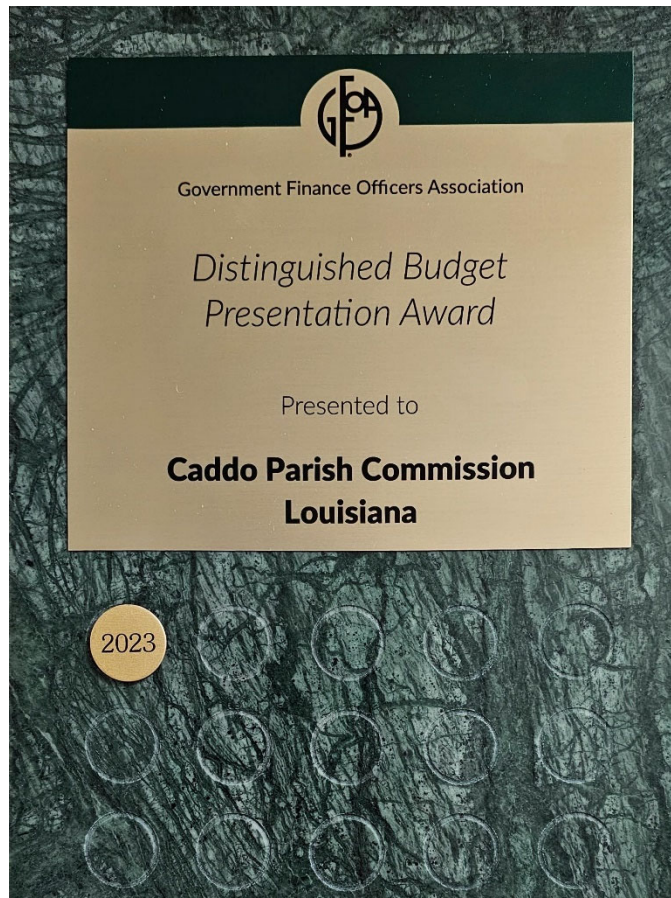
PERFORMANCE MEASURES

	2022 Actual	2023 Goal	2023 Estimated	2024
Inputs:				
Full Time Employees - Accounting	8	8	9	9
Full Time Employees - Purchasing	2	2	2	2
Full Time Employees - Adult Drug Court	2	2	3	3
Outputs:				
Prepare ACFR	✓	✓	✓	✓
Funds Maintained	33	33	37	37
Prepare Official Budget Document	✓	✓	✓	✓
Requisitions	358	380	350	400
POs Processed	617	550	600	650
Purchase Contracts Administered	13	8	13	0
Pre-Bid Conferences	16	12	10	15
Pre-Construction Conferences	10	5	5	10
Construction Contracts Administered	37	23	23	39
Supply/Service Contracts	49	126	126	138
Vendor Transactions Processed	17,171	17,500	17,950	18,000
Payroll Transactions Proceed	12,750	12,500	12,500	12,700
Pay Period Processed	26	26	26	26
Bank Statement Reconciled	60	60	60	60
Occupational Licenses Issued	507	507	495	495
Insurance Licenses Issued	543	543	539	539
Beer Licenses Issued	59	59	51	51
Liquor Licenses Issued	41	41	34	34
Amusement Device Licenses Issued	259	259	231	231
Special Event Permits	3	3	0	3
Adult Drug Court Program New Admits	34	50	35	45
Adult Drug Court Program Graduates	10	20	16	20
Effectiveness Measures:				
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
Efficiency Measures:				
Requisitions per Full Time Employee	165	150	180	190
POs per Full Time Employee	287	300	309	325

DEPARTMENT OF FINANCE

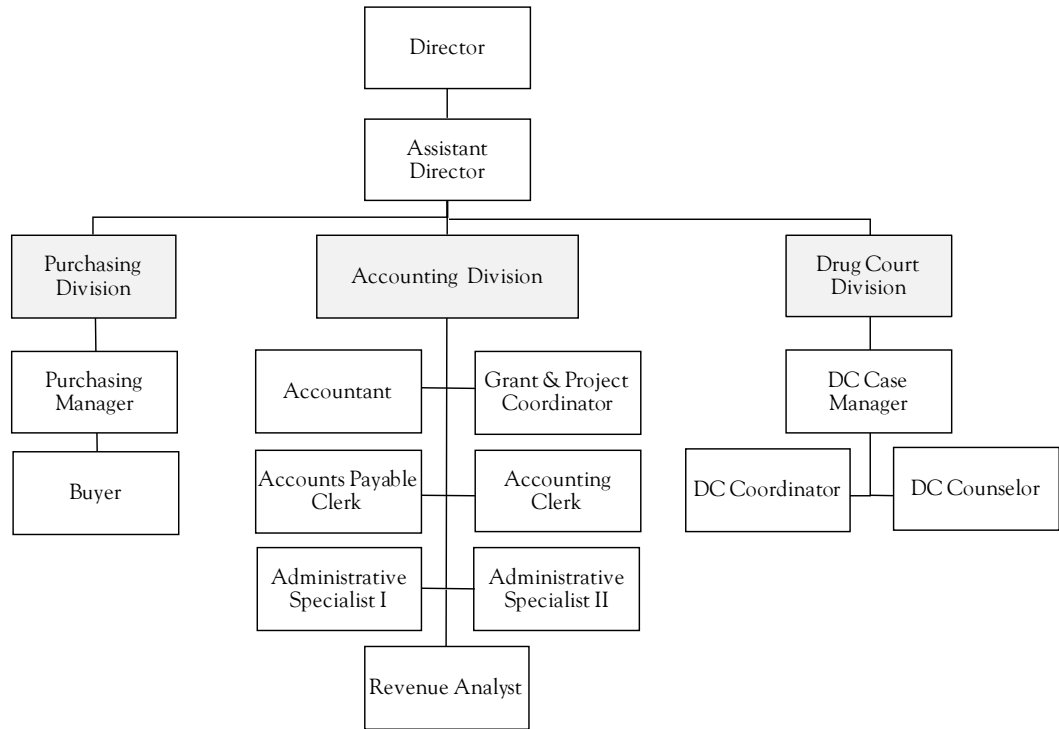
EXPENDITURE SUMMARY

	2022 Actual	2023 Amended	2023 Estimated	2024 Budget
General Fund (100)				
Accounting/Purchasing (133)				
Salaries & Benefits	\$ 878,022	\$ 965,631	\$ 918,642	\$ 1,027,427
Materials & Supplies	28,018	34,500	26,324	34,500
Education, Training & Travel	26,972	30,000	29,688	30,000
Utilities	6,243	6,500	6,252	6,500
Contract Services	20,824	44,503	33,858	37,336
Internal Charges	(589,112)	(593,980)	(593,980)	(605,287)
Capital Outlay	5,746	8,500	5,219	8,500
Other Expenses	5,096	8,000	6,713	8,500
Reimbursements	(5,500)	(5,500)	(5,500)	(5,500)
	<u>376,309</u>	<u>498,154</u>	<u>427,216</u>	<u>541,976</u>
Total Expenditures	<u>376,309</u>	<u>498,154</u>	<u>427,216</u>	<u>541,976</u>



DEPARTMENT OF FINANCE

ORGANIZATIONAL CHART



DEPARTMENT OF HUMAN RESOURCES

The Department of Human Resources (HR) provides comprehensive support services for approximately 350 employees and 180 retirees of the Parish of Caddo and additional benefit services for approximately 150 employees of various other agencies funded wholly or partly by the Parish.



Cheryl McGee
Director of
Human Resources

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

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

2023 MAJOR ACCOMPLISHMENTS

- Monitored safety protocols to mitigate exposure of communicable diseases to ensure a safe workplace for employees and visitors.
- Implemented the use of a public sector job site to recruit qualified applicants who have public sector experience or are looking to join the government workforce.
- Enhanced our virtual training platform with the implementation of a new learning management system which creates a consistent learning environment through centralized content with ease of reporting and tracking, as well as the ability to drive engagement. Also launched a Microsoft Office Suite training module to develop employees' computer skills.
- Implemented the use of E-Verify, the Internet-based system that compares information entered by an employer from an employee's Form I-9, Employment Eligibility Verification, to records available to the U.S. Department of Homeland Security and the Social Security Administration to confirm employment eligibility.
- Revised the Human Resources Operational Procedures in the areas of recruitment & selection, onboarding/offboarding and payroll processes.
- Recognized all employees during Public Recognition Week (1st week of May) highlighting 33 employees for their years of service and dedication to the Parish of Caddo.

DEPARTMENT OF HUMAN RESOURCES

- Promoted the Parish of Caddo Wellness Program through onsite wellness clinics to include Influenza Immunization, Vital Health Cardiovascular Screenings and the Employee Assistance Program resulting in 168 participants utilizing the programs.
- Employed 54 high school and college students in the Summer Youth Worker Program in a variety of positions throughout Caddo Parish.
- Attended 6 job fairs to attract and acquire potential new hires and share information about our organization.

2024 GOALS

- Improve Human Resources service delivery through the development of processes which provide consistent, accurate, and timely services to management and employees.

Initiatives: Increase use of HR technology with automation and analytics to streamline HR processes, improve decision-making and enhance employee experience especially in the areas of recruitment, onboarding, offboarding and performance management.

- Foster a diverse and inclusive culture to attract and retain a quality workforce.

Initiatives: Increase focus on diversity, equity, and inclusion in the workplace by auditing current practices and identifying opportunities for improvement in the areas of recruitment, retention, and promotional practices and ensure a welcoming and inclusive work environment.

- Attract and foster a talented workforce that is committed to the organization's values.

Initiatives: Provide learning and development programs and formulate career paths and succession planning to prevent breakdown in service delivery due to potential retirements.

- Attract and foster an engaged workforce that is committed to the organization's values while providing an exceptional employee experience from hire to retire.

Initiatives: Foster an environment where employees feel valued and provide support for employees which support work/life balance and mental and physical health.

DEPARTMENT OF HUMAN RESOURCES

PERFORMANCE MEASURES

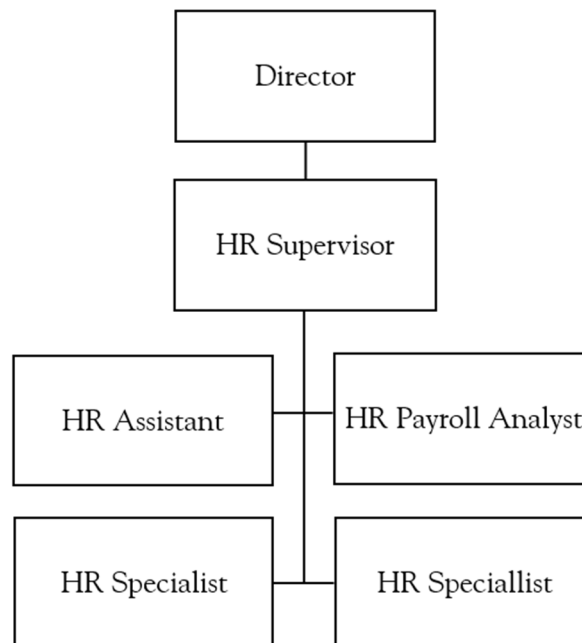
	2022 Actual	2023 Goal	2023 Estimated	2024
Inputs:				
Full Time Employees	6	6	6	6
Department Expenditures	\$225,132	\$258,745	\$229,314	\$275,247
Outputs:				
Total Number of Job Postings	48	60	53	60
Total Percent of Employees Trained in Preventing Harassment in the Workplace	99%	100%	100%	100%
Total Percent of Employees Trained in Louisiana Governmental Ethics	99%	100%	100%	100%
Total Percent of Supervisors Trained in Diversity			100%	100%
Total Percent of Supervisors Trained in Employment Law				100%
Wellness Program Participation	48%	60%	60%	65%
Policy Review Timeline Completed	100%	100%	100%	100%
Exit Interviews Completed	31%	33%	53%	60%
Total Number of Job Fairs Attended	7	6	4	6
Effectiveness Measures:				
Employee Turnover Rate	18%	10%	12%	10%
Total Number of Promotions/Open Positions	47%	50%	33%	50%
Employees with Improved Performance Ratings over Previous Period				100%
Retention of New Hires	87%	90%	90%	90%
Efficiency Measures:				
Department Expense per Capita	\$710.00	\$813.00	\$726.00	\$871.00
Total Number of Retirements Processed	9	7	6	8
Total Number of New Employees Hired	58	50	55	53
Avg # of Days to Fill Open Position After Selection			47	30
Total Number of Applications	730	1000	1524	1500
Average Employee Years of Service	9.28	10	9.39	10

DEPARTMENT OF HUMAN RESOURCES

EXPENDITURE SUMMARY

	2022 <u>Actual</u>	2023 <u>Amended</u>	2023 <u>Estimated</u>	2024 <u>Budget</u>
General Fund (100)				
Human Resources (132)				
Salaries & Benefits	\$ 480,582	\$ 488,466	\$ 507,414	\$ 548,322
Materials & Supplies	11,677	12,850	11,575	12,850
Education, Training & Trav	8,844	21,950	11,602	21,950
Utilities	3,769	3,000	4,229	5,000
Contract Services	10,672	48,087	12,596	30,909
Internal Charges	(299,795)	(329,833)	(329,833)	(358,009)
Capital Outlay	1,743	3,600	1,341	3,600
Other Expenses	7,640	10,625	10,390	10,625
Total Expenditures	<u>225,132</u>	<u>258,745</u>	<u>229,314</u>	<u>275,247</u>

ORGANIZATIONAL CHART



DEPARTMENT OF COMMUNICATIONS

The Department of Communications is responsible for coordinating a comprehensive effort to keep the citizens of Caddo Parish informed by maintaining consistent, accurate communication, serving as a liaison to media representatives, and promoting the positive accomplishments of Caddo Parish. Formerly a division of Administration, the Department of Communications was established in 2024 due to the Parish's increased reliance on communications across multiple platforms.



Krystle Beauchamp
Director of
Communications

Communications provides accurate and timely information to citizens and media through the use of traditional communication tools (press releases, press conferences, media alerts, public service announcements, employee newsletters, brochures, photos, etc.). The Communications Department also serves as the voice for the Parish's social media pages and helps inform the public of Parish news and projects through social media and other forms of digital engagement, such as videography.

Communications not only informs its audiences on the actions of Parish departments, but it also works diligently to provide information to its residents on the multitude of services provided by the Parish, recreational activities, and other Parish government related news.

Other functions of the Communications Department include:

- Media Relations
- Community Relations
- Employee Communications and Media Training
- Website Content Management
- Special Parish events
- Crisis Communications

2024 GOALS

- Expand the Parish's use of digital communications (social media, videography, etc.) to increase awareness and engagement of Caddo Parish residents.
- Continue to develop and maintain positive working relationships with members of the media on all aspects of Parish services, programs, activities and news.
- Expand our reach to residents and protect our organization's stability and reputation in times of crisis (natural disasters, public health emergencies, etc.).
- Generate a 5-10 percent increase in the awareness of and engagement with Parish communications tools as a source of information about local government programs and services in 2024.

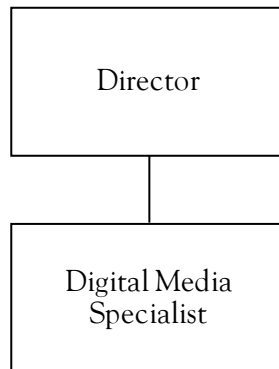
DEPARTMENT OF COMMUNICATIONS

- Create a brand identity manual for consistent use of the Parish's brand (logo, colors, imagery, etc.) internally as well as externally for the public's use.
- Develop and expand the functionality and user-friendliness of the Parish's website as a tool for public information.

EXPENDITURE SUMMARY

	2022 Actual	2023 Amended	2023 Estimated	2024 Budget
General Fund (100)				
Communications (134)				
Salaries & Benefits	\$ -	\$ -	\$ -	\$ 197,720
Materials & Supplies	-	-	-	3,500
Education, Training & Trav	-	-	-	5,000
Contract Services	-	-	-	52,000
Internal Charges	-	-	-	(144,839)
Other Expenses	-	-	-	18,500
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>131,881</u>

ORGANIZATIONAL CHART



DEPARTMENT OF INFORMATION SYSTEMS

The Department of Information Systems supports all Parish departments and certain outside agencies by providing centralized data processing functions. Formerly a division of the Department of Finance, the Department of Information Systems (IS) was established in 2024 due to the Parish's increased reliance on technology.



Tracy Calloway
Director of
Information Systems

The IS department is responsible for maintaining the Parish's computer network and providing technology assistance to all Parish departments as necessary. The IS department will continue to analyze the needs and requirements of the Parish's computer systems and address any technological concerns that the Parish is presently facing or may face in the future.

2023 MAJOR ACCOMPLISHMENTS

- 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.
- Improved our cybersecurity posture by implementing Checkpoint Harmony Email & Collaboration, which removes malicious emails from our mailboxes.
- Engaged Richard Creative to help create the future *www.caddo.gov* website.
- Implemented Open Meetings, meetings management system, in the chamber for the Commission Clerk's office.
- Improved email security at the First Judicial District Court (FJDC) by migrating their *caddocourt.org* email from the Microsoft 365 Enterprise cloud to the Microsoft 365 Government cloud.
- Improved the FJDC's video court capabilities by implementing Zoom for Government and adding new laptops, cameras, and mics to their inventory.
- Installed network and battery backup at Animal Services & Mosquito Control as part of the building's renovation project.
- Successfully added several more Solid Waste compactor sites to the existing AT&T Fiber network in order to increase monitoring and security at all sites.
- Worked with the Parks Department and Tyler Technologies to implement a new Parks & Rec software and a new citizen portal.

DEPARTMENT OF INFORMATION SYSTEMS

2024 GOALS

- 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*.
- Continue replacing core network equipment to increase speed and reliability.
- Install additional fiber to improve the Parish network backbone.
- Complete a Disaster Recovery Plan and an Incident Response Plan.
- Complete the implementation of the FJDC's file server and network domain install.
- Complete the implementation of the FJDC's jury duty server.
- Begin the implementation of a SIP-based phone system to replace our aging PBX system.
- Continue working with all Parish departments to streamline operations.

PERFORMANCE MEASURES

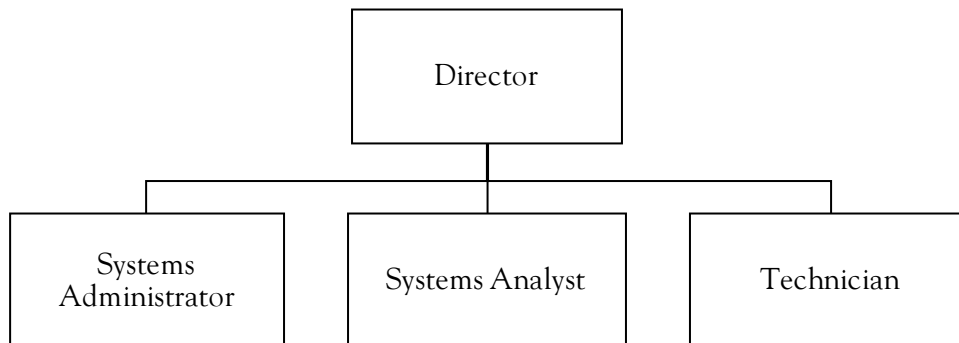
	2022 Actual	2023 Goal	2023 Estimated	2024
Inputs:				
Full Time Employees - Information Systems	3	4	4	4
Outputs:				
Number of Servers Supported	37	38	40	40
Number of Users Supported	300	300	300	300
Number of Printers/Scanners Supported	200	200	200	200
Number of Networks Supported	2	2	2	2

DEPARTMENT OF INFORMATION SYSTEMS

EXPENDITURE SUMMARY

	2022 Actual	2023 Amended	2023 Estimated	2024 Budget
General Fund (100)				
Information Systems (136)				
Salaries & Benefits	297,145	375,754	364,195	390,025
Materials & Supplies	367	1,800	592	6,000
Education, Training & Travel	17	7,000	4,398	7,000
Utilities	30,350	53,000	34,749	53,000
Repairs & Maintenance	172	900	3,095	900
Contract Services	302,850	429,109	434,270	452,995
Internal Charges	(406,757)	(593,417)	(593,417)	(620,141)
Capital Outlay	1,363	4,000	3,200	4,000
Other Expenses	-	200	-	-
	<u>225,507</u>	<u>278,346</u>	<u>251,082</u>	<u>293,779</u>
Total Expenditures	<u>225,507</u>	<u>278,346</u>	<u>251,082</u>	<u>293,779</u>

ORGANIZATIONAL CHART





DEPARTMENT OF PUBLIC WORKS

The Department of Public Works is responsible for designing and constructing the Parish road, bridge, drainage systems, and the collection and disposal of solid waste. Public Works also manages engineering, subdivision plan review/approval, property standards violations, the adjudicated property program, the leasing of Parish oil & gas mineral rights, and the building permits office. The North District Camp handles the day-to-day maintenance of the Parish road and drainage system in 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 17,176.0 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 \$108,245.00 in additional revenue. They also recycled 219.45 tons of paper, which generated \$1,097.25 in additional revenue, and saving the Parish an additional \$8,955.75 in landfill tipping fees by not throwing that paper and plastic away. In addition, Public Works has collected 2752 tires to be recycled. The Parish's partnership with a subcontractor and the Caddo Parish Sheriff's Department collected 68,180.00 pounds of trash from 192.50 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

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 2023, the Public Works Permits section has issued 90 municipal addresses for a total of 2,507 municipal addresses issued to date. A total of 18 Culvert Permits were issued in 2023 for a grand total of 787 culverts permits issued and installed to date. Also, a total of 34 Right-of-Way Permits were issued in 2023. 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 8; this means that the citizens of Caddo Parish receive a 10% discount on their flood insurance policy. This better rating is due to the efforts of the Public Works and Engineering Department that have enhanced its continuing efforts to help citizens that have experienced flood damage. As of August 2019, Caddo Parish, which includes several municipalities, has 687 policies in effect with a combined coverage of over \$175,535,900.

Caddo continues to advance in flood prevention and outreach to the citizens of Caddo Parish. Outreach efforts explain and educate citizens on the need for flood insurance and show proven measures by the Parish and citizens that will reduce flood risk. In 2021, Caddo Parish completed the five-year renewal for the CRS program and received a better classification rating from a Class 9 to a Class 8.

Caddo Parish continues to pursue federal grants to help citizens that have experienced more than two flooding events within ten years. These grants are to elevate, relocate or acquire the property, return it to open space or 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

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 46 road repair projects covering 42.9 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 2023 consist of the Parish-wide right-of-way tree trimming, construction of three bridges on Blanchard Latex Road and Keatchie Marshal Road, and design of two new structures on Mooringsport Latex Road and Keith 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 twelve years, Public Works has replaced 27 bridges worth over \$13 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 twelve structures in the next three years, with at least one utilizing the Off-System Bridge program.

DEPARTMENT OF PUBLIC WORKS

Adjudicated Properties

In its 21st year of existence, the Public Works adjudicated property program has effectively revitalized delinquent properties and successfully reintegrated them into the tax roll. Previously abandoned parcels have undergone restoration and rejuvenation, yielding benefits for the entire community. This program is widely used by local citizens, non-profit entities, and investors.

The Public Works department is responsible for selling parcels that have been adjudicated in excess of three years with the aim to return these parcels back to the property tax roll. In the last cycle, August 1st - July 31st, the program closed on 151 properties, reclaiming \$205,074.65 in sales revenue for local taxing authorities. In this same cycle period, 57 parcels were redeemed, collecting \$190,912.93 in past-due taxes. To date, Public Works has taken 3,485 applications and returned 2,052 properties to the Parish tax roll.

Public Works establishes a payment plan option for owners for adjudicated properties where no active application is on file. During its last payment plan cycle, Public Works collected \$16,781.00 in down payments and \$4,515.00 in monthly payments to repay \$157,260.15 in delinquent taxes. To date, this has resulted in the collection of \$212,367.61 in down payments and \$63,327 in monthly installment payments — a repayment of \$1,888,821.85 in delinquent property taxes.

To address the issue of unpaid taxes, the Parish of Caddo formed a partnership with CivicSource. CivicSource offers an online platform for purchasing properties that have been in adjudication for five years or more. One notable advantage of acquiring property through CivicSource is their provision of title insurance, which mitigates many risks associated with buying such properties. Currently, CivicSource has 2,634 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

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

The issues related to Property Standards within Caddo Parish are an ongoing concern. The Caddo Parish Commissioners and the Department of Public Works and Engineering receive numerous complaints concerning property standards each year. In response, the Public Works Department has budgeted to remove dilapidated and abandoned buildings, inoperable vehicles, trash, junk, high grass and vegetation, and other blighted issues on properties within the Parish. Since the adoption of Property Standards within Caddo Parish there are approximately 450 cases a year. A portion of these cases and complaints are cleaned up by the property owners after notifying them; in person, or by door notices, or by their first or second letter notifications. The properties not cleaned up by owners are then required to be cleaned up by different contractors employed by the Department of Caddo Parish Public Works.

The cases presented to the Parish Property Standards Board have resulted in blighted structures being removed (demolished) and citizens' concerns being addressed. The blighted properties requiring only grass or vegetation cutting, inoperable vehicles, junk, and trash removal in conjunction with the passing of the 2015 parish ordinance makes it easier to get the authority to address Property Standards issues and clean up the blighted properties. These ordinances and the parish's action to clean up the blighted properties directly result from citizens requesting something to be done to help with health and safety issues within Caddo Parish. These ordinances and actions also address 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 70,787 hauling permits and 664 citations. As of January 2023, this section has issued 6,657 permits and 25 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

DEPARTMENT OF PUBLIC WORKS

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.

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 the other public works team, was responsible for making and handing out sandbags during the various rain events in 2023 while maintaining their regular mission. With Fleet Service's addition of a second automated sandbagging machine, a concrete barrier has been added for dual sandbagging operation, doubling the daily output of ready-made sandbags. In addition, continued use of shipping containers has allowed storage of 1600 readily available sandbags while significantly improving shelf life.

The maintenance shop is responsible for maintaining and refueling over 345 light duty and heavy equipment Parish assets and 85 assets from 3 outside agencies. Over 1,600 repair orders have been completed in 2023. Many departmental improvements have been made in the last year to improve working conditions and to update departmental procedures. Parish-wide equipment utilization program has been able to reduce under-utilized equipment to less than 27%. Due to past snow storm events, Fleet Service has secured 2 dump truck mounted snow removal plows, motor grader snow blades and various sizes of snow chains. 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 1,175 safe roads for travel. This division also provides quality signage for outside governmental agencies, some non-profit organizations and towns throughout Caddo Parish. Over 1,200 signs were fabricated, installed, repaired or replaced in 2023. The Sign Shop designed and installed 150 No Parking signs and 50 No Littering signs at the Port of Caddo-Bossier. They also fabricated and installed 12 Caddo Lake Boat Channel Markers, greatly improving boater's safety. During multiple flood and storm events, the Sign Shop closed 30 heavily traveled roads, providing safety and expediting cleanup. They performed multiple engineering studies for speed limit purposes resulting in the purchase of a Speed Monitor Radar trailer. Furthermore, the purchase of a second full matrix message board has allowed real time messaging updates to keep citizens informed on road closure updates. The Sign Shop Foreman continues to maintain his certification from the International Municipal Signal Association for work zone safety and sign markings. Additionally, the Sign Shop workers received an International Municipal Signal Association Signs and Pavement Markings Technician Level 2 and Work Zone Temporary Traffic Control Technician Level 1 certifications.

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2023 MAJOR ACCOMPLISHMENTS

- Road Treatment Program treated 46 roads totaling 42.9 miles.
- Road Striping (4.7 miles).
- Harts Island Rd, Glen Lane, Parkway Dr, and Alaska Lane drainage improvements.
- Roy Road, and East Kings Highway widening of road for safety.
- Bridge replacement design completed for Mooringsport Latex Road, and Keith Road.
- Bridge replacement construction completed for Blanchard Latex Rd (2ea), and Keatchie Marshal Rd.
- Adjudicated Property – Collection, Sale, and Donation
- By recycling scrap metal and used appliances, the Solid Waste Department has brought in \$108,245.60 in extra revenue; through recycling 219.45 tons of paper, generating \$1,097.25 in additional revenue, thus saving the Parish more than \$8,955.75 in landfill tipping fees.
- Through the Parish Work Release Program, Solid Waste Department collected litter and trash pick-up along 192.50 miles of road and removed 68,180 pounds of trash. This program has significantly contributed to the "Keep Louisiana State Clean" Initiative.
- Solid Waste Department collected, transported, and disposed of approximately 17,176 tons of solid waste from eighteen (18) compactor sites.
- Assisted with the Household Hazardous Waste Collection Day along with the City of Shreveport.
- Assisted all Parish Departments in maintaining under 27% equipment under-utilization.
- Completed over 1,600 repair orders on heavy equipment, vehicles, and buses.
- Installed, fabricated, or replaced over 1,200 traffic, notification, or other agency signs.
- Acquired 2 dump truck mounted snow removal plows.

DEPARTMENT OF PUBLIC WORKS

2024 GOALS

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



DEPARTMENT OF PUBLIC WORKS

PERFORMANCE MEASURES

	2022 Actual	2023 Goal	2023 Estimated	2024
Inputs:				
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
Outputs:				
Road Overlay/Rehab Miles Completed	40.40	43.00	44.00	48.00
Drainage Miles Cleaned	70.70	78.75	82.25	84.00
Number of Construction Contracts Executed	15	15	15	15
Number of 911/Row & Floodplain Permits Processed	189	200	199	190
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	164	250
Number of Property Standard Cases Closed	165	150	167	150
Number of Adjudicated Properties Returned to Tax Roles	1,685	1,500	1,901	1,500
Number of Fleet Maintenance Repairs Completed	1,315	1,300	1,450	1,300
Revenue Generated by Recycling	\$84,500	\$80,000	\$113,000	\$80,000
Solid Waste Tonnage Collected	16,347	17,628	17,176	17,000
Recycling Tonnage Collected	482	450	345	450
Effectiveness Measures:				
Percent of Construction Projects Completed Within Budget	100%	100%	100%	100%
Percent of Construction Contracts Completed Within Contract Time	100%	100%	100%	100%
Percent 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%	3.00%
Landfill Fees Saved by Recycling	\$16,329	\$16,000	\$15,903	\$16,000
Efficiency Measures:				
Road Life Cycle in Years (15 Yrs Goal)	18.7	19.0	19.2	18.5
Bridge Postings (<12 ea)	17	15	15	13
Property Standards to Board (<5%)	3.2%	4.0%	3.2%	4.0%
Fleet Maintains Operational (>90%)	92%	90%	93%	90%
Equipment Utilization (Under 30%)	43%	40%	42%	40%
Miles of Trash Picked Up	66.40	250.00	164.97	250.00
Number of Tires Recycled	5,513	5,000	4,502	5,000

DEPARTMENT OF PUBLIC WORKS

EXPENDITURE SUMMARY

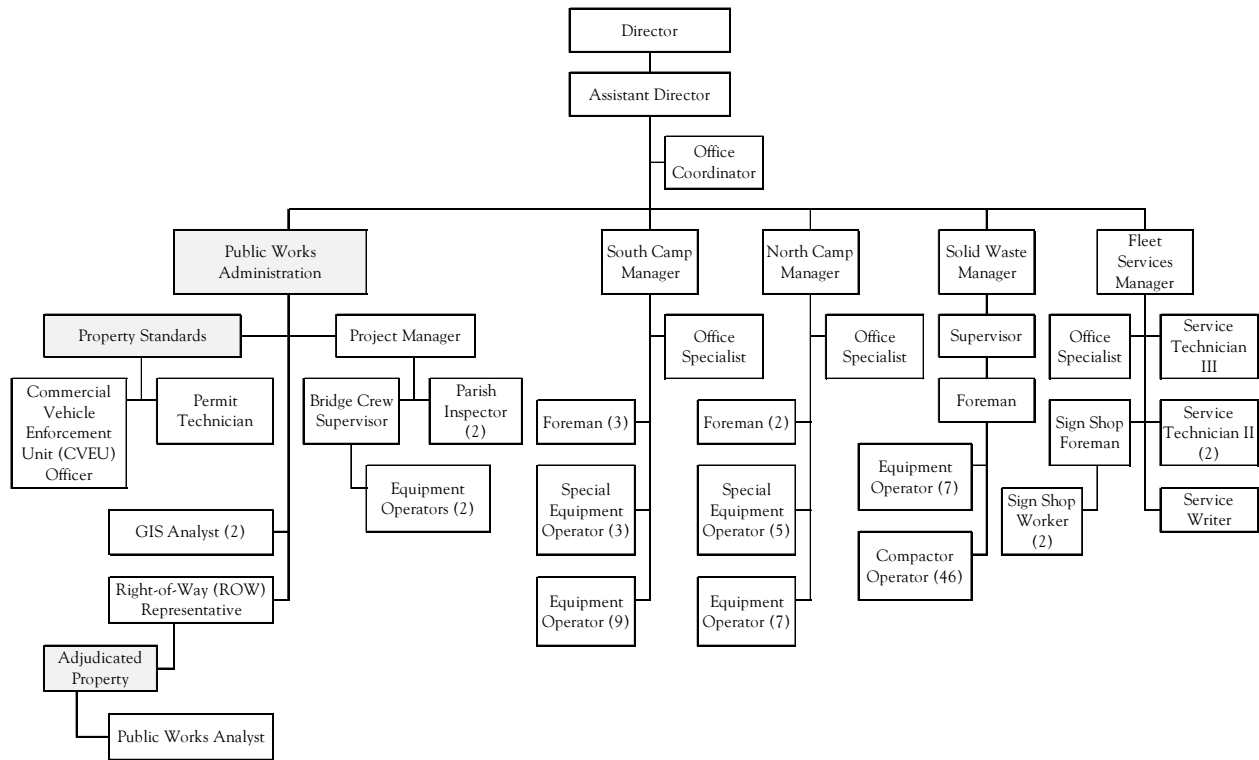
	2022 Actual	2023 Amended	2023 Estimated	2024 Budget
Public Works Fund (200)				
Road Administration (411)				
Salaries & Benefits	\$ 1,127,594	\$ 1,213,274	\$ 1,142,125	\$ 1,284,510
Materials & Supplies	28,134	38,000	38,985	38,000
Education, Training & Travel	8,126	18,000	12,547	18,000
Utilities	11,010	14,000	9,874	14,000
Repairs & Maintenance	10,536	9,000	8,962	9,000
Contract Services	186,328	220,580	160,279	218,944
Statutory Charges	1,598	10,000	1,885	5,000
Internal Charges	266,018	319,285	319,285	345,863
Capital Outlay	12,170	21,000	17,687	21,000
Other Expenses	19,067	27,000	20,326	27,000
	1,670,581	1,890,139	1,731,955	1,981,317
Fleet Services (431)				
Salaries & Benefits	\$ 563,866	\$ 571,492	\$ 568,295	\$ 610,064
Materials & Supplies	(633,782)	(353,300)	(713,754)	(552,800)
Education, Training & Travel	760	3,000	1,487	3,000
Utilities	36,894	40,000	32,061	40,000
Repairs & Maintenance	579,753	534,000	520,087	534,000
Contract Services	2,389	9,919	3,594	4,693
Internal Charges	(30,202)	(5,160)	(25,160)	(18,982)
	519,678	799,951	386,610	619,975
Road Maintenance (Drainage) (441-30)				
Materials & Supplies	\$ 600	\$ 17,000	\$ 2,987	\$ 12,000
Contract Services	593,670	717,141	664,015	808,598
Statutory Charges	396	500	445	500
Internal Charges	189,493	200,278	200,278	217,847
	784,159	934,919	867,725	1,038,945
Road Maintenance (Capital Improvements) (441-31)				
Materials & Supplies	\$ 8,035	\$ 15,000	\$ 9,645	\$ 15,000
Contract Services	154,754	84,920	167,489	158,843
Internal Charges	122,249	130,285	130,285	136,653
	285,038	230,205	307,419	310,496
Road Maintenance (North) (441-51)				
Salaries & Benefits	\$ 934,001	\$ 1,141,863	\$ 1,025,956	\$ 1,241,203
Materials & Supplies	342,009	415,500	363,668	425,500
Education, Training & Travel	623	3,000	587	2,000
Utilities	40,505	52,500	43,772	53,800
Repairs & Maintenance	171,825	225,000	223,909	225,000
Contract Services	84,269	148,000	78,598	148,000
Internal Charges	37,014	38,571	38,571	40,203
	1,610,246	2,024,434	1,775,061	2,135,706

DEPARTMENT OF PUBLIC WORKS

	2022 <u>Actual</u>	2023 <u>Amended</u>	2023 <u>Estimated</u>	2024 <u>Budget</u>
Road Maintenance (South) (441-52)				
Salaries & Benefits	\$910,525.00	\$1,222,637.00	\$1,029,405.00	\$1,303,786.00
Materials & Supplies	212,583	381,000	290,154	381,000
Education, Training & Travel	255	4,000	254	4,000
Utilities	47,631	57,000	45,247	57,000
Repairs & Maintenance	221,866	255,000	201,280	255,000
Contract Services	101,898	1,671,500	605,215	171,500
Internal Charges	38,575	40,210	40,210	41,924
	<u>1,533,333</u>	<u>3,631,347</u>	<u>2,211,765</u>	<u>2,214,210</u>
Commercial Vehicle Enforce Unit (441-53)				
Salaries & Benefits	\$169,871.00	\$171,608.00	\$179,309.00	\$194,118.00
Materials & Supplies	10,212	15,000	10,433	15,000
Education, Training & Travel	80	5,000	1,154	5,000
Utilities	2,337	5,000	2,148	5,000
Repairs & Maintenance	141	6,000	1,657	6,000
Contract Services	24,430	22,150	25,069	28,150
	<u>207,071</u>	<u>224,758</u>	<u>219,770</u>	<u>253,268</u>
	<u>6,610,106</u>	<u>9,735,753</u>	<u>7,500,305</u>	<u>8,553,917</u>
Solid Waste Fund (240)				
Compactor System Operations (423)				
Salaries & Benefits	\$ 1,599,998	\$ 1,762,328	\$ 1,630,454	\$ 1,724,876
Materials & Supplies	226,126	244,000	194,815	244,000
Education, Training & Travel	1,577	3,000	1,558	3,000
Utilities	59,823	71,000	53,035	76,000
Repairs & Maintenance	186,680	180,000	163,551	180,000
Contract Services	1,002,367	1,319,641	1,207,659	1,425,598
Internal Charges	304,706	342,954	342,954	365,349
Capital Outlay	611	15,000	1,665	15,000
Other Expenses	539	25,000	7,028	25,000
	<u>3,382,427</u>	<u>3,962,923</u>	<u>3,602,719</u>	<u>4,058,823</u>
Code Enforcement (424)				
Salaries & Benefits	\$ 70,129	\$ 81,620	\$ 74,421	\$ 163,166
Materials & Supplies	2,667	7,000	7,702	7,000
Education, Training & Travel	25	4,000	1,152	4,000
Utilities	2,176	2,500	1,665	5,000
Repairs & Maintenance	69	3,000	115	1,500
Contract Services	77,271	355,000	128,445	330,000
	<u>152,337</u>	<u>453,120</u>	<u>213,500</u>	<u>510,666</u>
	<u>3,534,764</u>	<u>4,416,043</u>	<u>3,816,219</u>	<u>4,569,489</u>
Total Expenditures	<u>10,144,870</u>	<u>14,151,796</u>	<u>11,316,524</u>	<u>13,123,406</u>

DEPARTMENT OF PUBLIC WORKS

ORGANIZATIONAL CHART



DEPARTMENT OF FACILITIES AND MAINTENANCE

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

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.

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.

2023 MAJOR ACCOMPLISHMENTS

- Completed the Electrical/HVAC upgrades at Caddo Parish Animal Services.
- Completed the renovation of the restrooms on the 2nd & 3rd floor of the Francis Bickham Building.
- Completed the Upgrade of the Access Card system at Caddo Correctional Center.
- Completed the Renovation of the District Attorney’s Lobby/Entrance area.
- Completed the replacement of the roof at the LSU Extension office.
- Began design on the New Walter Jacobs Nature Park Complex.
- Completed the retrofit on Air Handlers #160/#170 at the Caddo Courthouse which serve the Clerk of Court area.
- Completed the Upgrade of the HVAC system at the Juvenile Justice Complex.

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, 25 in-house projects were completed at a cost savings of approximately \$27,678.00 below the 2023 capital budget appropriations.

DEPARTMENT OF FACILITIES AND MAINTENANCE

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.

2024 GOALS

- Start construction on the new Walter B. Jacobs Nature Park
- Start the major MEP Upgrade at the Caddo Courthouse.
- Remodel the public restrooms at the Caddo Courthouse.
- Replace the roof on the Caddo Courthouse.
- Complete the MEP upgrades at the Health Unit.

2024 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
- Execute 90% of all capital projects within the current calendar year
- Execute all capital improvement projects in a timely manner and under budgeted amount

DEPARTMENT OF FACILITIES AND MAINTENANCE

PERFORMANCE MEASURES

	2022 Actual	2023 Goal	2023 Estimated	2024
Outputs:				
Number of Facilities Maintained	43	43	43	43
Number of Employees for Maintenance	27	27	27	27
Number of Employees for Environmental Services	37	37	37	37
Administrative Staff	5	5	5	5
Effectiveness Measures:				
% of Work Orders Completed Within Three (3) Working Days	85%	90%	85%	90%
Average Response Time to Emergency Repairs	1 hrs	.75 hrs	1.0 hrs	.75 hrs
Total Number of Work Orders Completed	5,732	6,500	5,500	6,000
Total Work Order Labor Hours	6,000	6,200	5,800	6,100
Efficiency Measures:				
Average Time to Complete Work Orders	2	1.32	2	2
Average Number of Work Orders per Full Time Employee	240	251	240	250

FIVE YEAR CHALLENGES

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

DEPARTMENT OF FACILITIES AND MAINTENANCE

EXPENDITURE SUMMARY

	2022 Actual	2023 Amended	2023 Estimated	2024 Budget
General Fund (100)				
Coroner Building (161-63)				
Utilities	\$ 24,113	\$ 26,500	\$ 30,446	\$ 31,500
Repairs & Maintenance	6,794	15,000	9,574	15,000
Contract Services	18,848	23,000	18,743	23,000
Internal Charges	3,384	3,666	3,666	3,836
	<u>53,139</u>	<u>68,166</u>	<u>62,429</u>	<u>73,336</u>
LSU Extension Building (161-64)				
Utilities	8,362	11,520	12,951	11,520
Repairs & Maintenance	4,995	6,000	3,662	6,000
Contract Services	10,137	11,560	11,066	11,560
Internal Charges	7,993	8,400	8,600	8,965
	<u>31,487</u>	<u>37,480</u>	<u>36,279</u>	<u>38,045</u>
Archives (161-65)				
Contract Services	82,250	90,000	83,240	90,000
David Raines Comm Center (161-69)				
Salaries & Benefits	4,667	6,500	5,688	6,500
Utilities	47,209	62,700	56,986	64,600
Repairs & Maintenance	19,113	20,000	17,050	20,000
Contract Services	31,857	37,900	32,089	37,900
Internal Charges	14,574	15,948	18,548	17,657
Reimbursements	(78,993)	(48,390)	(68,458)	(58,390)
	<u>38,427</u>	<u>94,658</u>	<u>61,903</u>	<u>88,267</u>
	<u>205,303</u>	<u>290,304</u>	<u>243,851</u>	<u>289,648</u>
Building Maintenance Fund (210)				
Forcht Wade (161-17)				
Repairs & Maintenance	3,559	3,500	3,554	5,000
Courthouse (161-61)				
Salaries & Benefits	2,420,487	2,743,303	2,758,670	2,923,880
Materials & Supplies	172,845	201,250	175,518	211,250
Education, Training & Travel	4,315	10,000	5,708	10,000
Utilities	772,684	785,500	772,451	785,500
Repairs & Maintenance	251,962	277,000	257,399	265,000
Contract Services	516,639	514,563	616,957	624,632
Statutory Charges	1,480	5,000	1,151	2,500
Internal Charges	210,274	189,472	184,740	225,400
Capital Outlay	4,837	8,000	4,745	8,000
Other Expenses	22,790	26,000	24,888	26,000
	<u>4,378,313</u>	<u>4,760,088</u>	<u>4,802,227</u>	<u>5,082,162</u>

DEPARTMENT OF FACILITIES AND MAINTENANCE

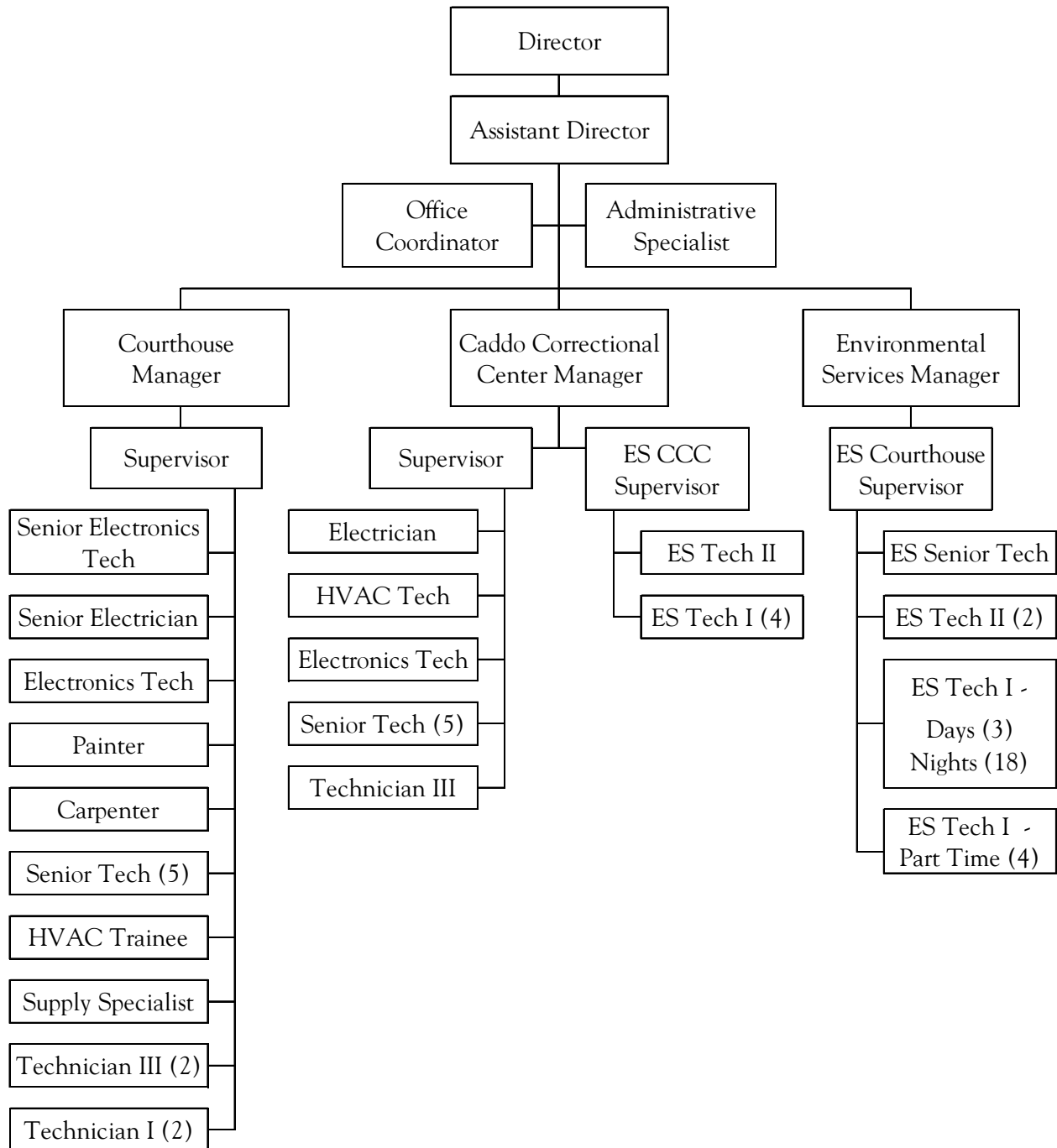
	2022 Actual	2023 Amended	2023 Estimated	2024 Budget
Francis Bickham Bldg 161-66)				
Utilities	79,973	83,200	56,379	80,000
Repairs & Maintenance	28,642	35,000	56,739	40,000
Contract Services	11,763	11,200	22,474	16,200
Internal Charges	18,541	19,950	19,950	20,801
	<u>138,919</u>	<u>149,350</u>	<u>155,542</u>	<u>157,001</u>
Government Plaza (161-68)				
Utilities	131,677	93,500	89,644	93,500
Repairs & Maintenance	75,770	40,000	41,119	40,000
Contract Services	47,431	57,000	55,906	57,000
Internal Charges	29,007	31,423	31,423	32,882
	<u>283,885</u>	<u>221,923</u>	<u>218,092</u>	<u>223,382</u>
Veterans Affairs Building (161-75)				
Utilities	2,763	16,500	16,173	17,500
Repairs & Maintenance	7,480	3,500	2,625	3,500
Contract Services	14,651	12,000	8,084	10,000
	<u>24,894</u>	<u>32,000</u>	<u>26,882</u>	<u>31,000</u>
	<u>4,829,570</u>	<u>5,166,861</u>	<u>5,206,297</u>	<u>5,498,545</u>
Detention Facilities Fund (225)				
Caddo Correctional Center (161-67)				
Salaries & Benefits	1,293,203	1,396,635	1,364,554	1,476,622
Materials & Supplies	206,118	254,050	281,420	324,050
Education, Training & Travel	143	3,000	1,130	1,500
Utilities	1,158,733	1,174,000	1,296,568	1,318,000
Repairs & Maintenance	270,961	268,000	258,152	283,000
Contract Services	289,033	290,450	290,671	298,813
Statutory Charges	2,721	4,000	3,166	4,000
Internal Charges	702,359	763,167	759,429	826,227
Capital Outlay	3,485	6,000	6,019	6,000
Other Expenses	-	-	-	-
	<u>3,926,756</u>	<u>4,159,302</u>	<u>4,261,109</u>	<u>4,538,212</u>
Juvenile Justice Fund (260)				
Juvenile Justice Bldgs (161-62)				
Salaries & Benefits	132,152	140,746	141,042	149,652
Materials & Supplies	2,102	2,600	3,960	2,600
Utilities	250,556	235,000	238,220	235,000
Repairs & Maintenance	83,323	87,000	82,340	97,000
Contract Services	53,568	77,200	78,320	83,700
Internal Charges	38,746	39,307	37,291	40,725
Capital Outlay	1,536	1,500	1,025	1,500
	<u>561,983</u>	<u>583,353</u>	<u>582,198</u>	<u>610,177</u>

DEPARTMENT OF FACILITIES AND MAINTENANCE

	2022 Actual	2023 Amended	2023 Estimated	2024 Budget
Health Tax Fund (270)				
Shreveport Regional Lab (161-11)				
Salaries & Benefits	1,519	1,595	1,595	1,707
Utilities	33,904	18,000	16,820	18,000
Repairs & Maintenance	8,127	10,000	13,397	10,000
Contract Services	690	800	704	800
Internal Charges	13,279	14,346	14,346	15,017
	57,519	44,741	46,862	45,524
Highland Health Unit Complex (161-14)				
Salaries & Benefits	346,020	353,082	327,446	365,499
Materials & Supplies	13,117	12,000	7,930	12,000
Utilities	137,970	135,500	141,967	140,500
Repairs & Maintenance	33,037	44,000	37,778	44,000
Contract Services	38,074	55,996	49,422	55,657
Statutory Charges	755	2,000	688	1,000
Internal Charges	135,279	144,359	146,559	156,887
	704,252	746,937	711,790	775,543
Vivian Health Unit (161-15)				
Salaries & Benefits	44,172	47,223	47,562	49,447
Utilities	15,111	18,400	12,923	18,400
Repairs & Maintenance	4,058	5,000	4,699	5,000
Contract Services	883	1,200	943	1,200
Internal Charges	3,305	3,006	4,336	4,944
	67,529	74,829	70,463	78,991
David Raines (161-69)				
Repairs & Maintenance	33,390	33,390	33,390	33,390
	862,690	899,897	862,505	933,448
Total Expenditures	10,386,302	11,099,717	11,155,960	11,870,030

DEPARTMENT OF FACILITIES AND MAINTENANCE

ORGANIZATIONAL CHART



DEPARTMENT OF PARKS AND RECREATION

The Department of Parks and Recreation is responsible for providing quality of life/leisure services to Caddo Parish citizens and visitors. The department maintains 14 sites throughout the Parish, including 1,100 acres of park land, 28 miles of trail, 5 boat launches, 3 athletic fields, 5 outdoor basketball courts, 1 RV campground, 10 playgrounds and a nature center featuring a staffed visitor center with exhibits and live animals. Caddo Parish Parks and Recreation Department provided recreational, nature and leisure service programs for over 70,000 Caddo Parish citizens and respective visitors in 2023.



Patrick Wesley
Director of Parks
and Recreation



Program Pillars include recreation/health and wellness, athletics, nature, and education.

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.

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.

As continued public stewards to Caddo Parish tax payer dollars, it is imperative that Caddo Parish Parks and Recreation Department resources be used to provide a healthier and vibrant Caddo Parish with exceptional park systems, green spaces, and leisure services for our Caddo Parish citizens and visitors.

2023 MAJOR ACCOMPLISHMENTS

Park Improvements

- Walter B. Jacobs Memorial Nature Park (8012 Blanchard Furrh Rd., Shreveport) – Official groundbreaking ceremony was held on August 30, 2023 and construction started in October 2023.
- Parks and Recreation Office Renovations (2900 Hearne Ave., Shreveport) – Completed interior painting (hallways and restrooms). Installed new exterior/parking lot light improvements, new landscaping and outdoor signage

DEPARTMENT OF PARKS AND RECREATION

- Bessie Smith Park (412 East Olive Street, Shreveport) – Removed dead trees adjacent to the playground system. Installed a new shade structure over the existing playground system and installed a new mural art placement.
- PBS Pinchback Park (7903 Jefferson Paige Rd., Shreveport) – Restroom improvements, installed 1 new playground system (surfacing and borders), and painted 2 basketball courts.
- Robert G. Lawton, Jr. Playground (9272 Stratmore Dr., Shreveport) – Installed new picnic tables, park benches, barbecue grills, new safety bollards around park grounds, and new mural art placements. Installed new park rules signs.
- Greenbrook Park (8717 South Emerald Loop, Shreveport) – Resurfaced/widened existing asphalt walking trail, installed 1 new playground shade structure, new playground mulch surfacing, installed 1 new full-size basketball court, repaired small kid/Jr. court surface and new court lines, installed 4 new basketball goals, installed new picnic tables and park benches. Made drainage improvements via repairing drain boxes backfilling sink holes on park grounds, concrete repairs in parking lot, lighting improvements, painted 2 basketball courts and extended fencing along adjacent residential property lines. Added new rock landscaping around Greenbrook Park Subdivision directional sign, installed new flag pole and flag at front entrance of park. Shreveport Green held meetings with Greenbrook subdivision citizens (youth, adults and seniors) to discuss community garden design/layout and will start official gardening activities in 2024.
- Hannah’s Park (225 Oak Grove Lane, Shreveport) – Installed new shade structure over playground system and wood mulch safety surfacing. Installed new picnic pavilion, new basketball court goals/fiberglass backboards and added new basketball court/court lines and color court painting.
- Earl G. Williamson Park (11425 LA 1, Oil City) – Renovated park restrooms and upgraded sidewalks. Softball field/fencing improvements, including new dugouts and spectator bleachers. Installed new cornhole court with new shade structure system. Repaired boat launch ramp (grouted holes, removed silt, etc.). Completed development of a 9-hole disc golf course. Installed new trash can receptacles funded by a Keep Louisiana Beautiful Trash Receptacle Grant award. Completed Boom or Burst Scenic Viewing Area Project bid opening - to be completed in 2024.
- Eddie D. Jones Park (8400 Mike Clark Rd., Keithville) – Replaced main picnic pavilion metal roof, painted visitors center, completed drainage repairs along flower bed/visitors center building, completed new cornhole court with new shade structure. Installed new playground system, borders and safety surfacing and installed new turf play mounds.



DEPARTMENT OF PARKS AND RECREATION

Ongoing trail maintenance and approved preliminary designs for a 19-hole disc golf course.

- Keithville Community Park (1201 Mansfield Rd., Keithville) – Installed new wood mulch safety surfacing to the playground system and installed new picnic tables/park benches.
- Robert Nance Park (14770 Odom Rd., Rodessa) – Black Bayou Watershed Project – Repaired seawall and related erosion problems, installed a new pier, and installed new safety bollards.
- Noah Tyson Park (9300 Mira Myrtis Rd., Rodessa) – Installed new playground system/borders and safety surfacing. Painted large picnic shelter. Installed new pier. Installed new picnic tables, park benches, and grills.
- Town of Greenwood – Installed new playground wood mulch surfacing, 4 new picnic tables, 3 park benches, and painted existing playground equipment/bathroom doors.
- Town of Vivian – Installed new ballfield fencing for youth baseball/softball fields.
- Village of Ida – Installed new playground system, borders, and playground safety surfacing.
- Caddo Lake Channel Markers – Replaced and/or repaired all damaged channel markers, poles and reflectors on Caddo Lake (Louisiana side).



Parks Administration

- Hired new Assistant Director of Parks and Recreation Department – Cattina Williams
- Completed and submitted Commission for Accreditation of Parks and Recreation Agencies (CAPRA) self-assessment report
- Completed Parks Comprehensive Master and Strategic Plan
- Completed Department Policy and Procedure Manual
- Completed Department Recreation Programming Plan
- Completed marketing analysis for the future Walter B. Jacobs Memorial Nature Center and Event Center
- Completed feasibility study for Pickleball Center in Caddo Parish

DEPARTMENT OF PARKS AND RECREATION

- Held groundbreaking for new YMCA Baseball and Softball Complex (Parish of Caddo is a primary sponsor)
- Hired consultant (SJB Group, LLC) to develop a comprehensive trail maintenance and improvement plan for the Caddo Parish Park system
- Partnered with University of New Orleans Transportation Institute and Louisiana Department of Culture, Recreation, and Tourism to update Louisiana Statewide Trails and Recreation Inventory and Mapping
- Awarded \$50,000 from the Major League Baseball (MLB) Youth Development Foundation (YDF). Seed funding for new synthetic grass baseball infield surface at PBS Pinchback Park
- Awarded \$3,050 from the 2023 Keep Louisiana Beautiful Beautification Grant. For purchase/installment of new trash receptacles, landscaping and signage at Earl G. Williamson Park
- Park re-openings at Greenbrook Park, Robert G. Lawton Park and Bessie D. Smith Park



Nature

- Hosted successful 18th Annual Owl Night for approximately 1500 visitors at Walter B. Jacobs Memorial Nature Park
- Hosted the Annual Fairy Houses & Gnome Homes event with approximately 450 visitors and 50 volunteers
- Facilitated Family Adventure Day at Richard Fleming Park providing gear and instruction to 90 participants in archery, canoeing, and fishing
- Hosted and facilitated 6 weeks of Wild Child Summer Camp for 115 campers



Special Events, Recreation, Health and Wellness

- Hosted Caddo Parish Parks and Recreation “Senior’s Day in the Park” at Richard Fleming Park, 150 participants
- Hosted and facilitated 2nd Annual “Takin’ It To The Streets” " a mobile health and fitness program designed to promote physical, wellness, and community unity in inner-city

DEPARTMENT OF PARKS AND RECREATION

neighborhoods and rural communities where there are “play deserts” with limited access to recreational opportunities in 11 rural area towns and villages, 1500+ participants

- Hosted and facilitated 4 Senior Citizen's Health and Wellness Fairs, in conjunction with Healthy Blue
- Established and hosted Summer Teen Chess Clinics at Shreve Memorial Libraries



Athletics

- Hosted Caddo Parish 318 Takeover Football Camp at Independence Stadium, featuring 17 professional (current and retired) football players, 1,510 participants
- Hosted Caddo Parish Parks/Centenary College Football Camp at Centenary College, 115 participants
- Served as title sponsor of 2023 Caddo Parish Middle School Basketball Championship at Centenary Gold Dome, 2,500 participants
- Hosted Caddo Parish Devin Meyer's Jr. NBA Challenge at Huntington High School gymnasium, 150 participants
- Hosted an all-girls basketball camp “Girl You Got It” at LSU-Shreveport gymnasium, featuring guest instructor, Shantel Hardison, former WNBA Indiana Fever player, 80 participants
- Hosted Robert Williams Youth Basketball Camp at LSU-Shreveport gymnasium, featuring Robert Williams III of the Boston Celtics, 150 participants
- Hosted Caddo Parish Youth Basketball Camp at LSU-Shreveport gymnasium, 210 participants
- Served as title sponsor of the 2023 Caddo Parish Middle School Track at Lee Hedges Stadium, 400 participants



DEPARTMENT OF PARKS AND RECREATION

- Hosted Caddo Parish Skills and Drills Baseball Clinic, with Special Guest Breon Dennis (Frisco RoughRiders) at Captain Shreve High School, 118 participants
- Partnered with Major League Baseball – Reviving Baseball in Inner Cities (RBI) Program and Captain Shreve High School Baseball team to host the 2023 Pitch Hit & Run/Jr. Home Run Derby at Captain Shreve, 102 participants
 - **Note:** Local youth participant, Chandler Frierson, qualified and accepted invitation to attend the Texas Rangers Team Championships at Global Life Field (Arlington, TX) on September 9, 2023.
- Implemented and facilitated Caddo Parish Parks T-Ball/Coach Pitch League to include 16 teams, 270 participants
- Facilitated inaugural Caddo Parish Head Start T-Ball League at Balistine Hopkins Head Start Center, 12 teams, 1,349 participants
- Hosted Caddo Head Start T-Ball Clinic at Galilee Baptist Church, 225 participants
- Hosted Caddo Parish T-Ball/Coach Pitch Clinic at Galilee Baptist Church, 125 participants
- Partnered with Galilee Baptist Church to host chair aerobic classes and wellness education activities for seniors, 100+ participants.
- Hosted Youth Lacrosse Clinic at Shreveport Indoor Soccer Complex. Partnered with Red River Youth Lacrosse Association, 50 participants
- Hosted 4 Youth Soccer Skills and Drills Clinics throughout Caddo Parish. Partnered with CABOSA and North Caddo Soccer coaching staff, 175 participants
- Partnered with Soccer Shots to host Tiny Tots Soccer clinic at Shreveport Soccer Complex, 65 participants



DEPARTMENT OF PARKS AND RECREATION

- Partnered with AcroSport of Shreveport to host Tiny Tots Tumbling/Gymnastics Clinic, 55 participants
- Hosted 2023 Fitness in the Park at P.B.S Pinchback Park. Partnered with YMCA, Camp Gladiator, SB Steppers, and Unique Body Studio, 46 participants
- Partnered with Shreveport Bossier Disc Golf Union to host a Disc Golf Clinic for youth and adults at Earl G. Williamson Disc Golf Course



Education and Crime Prevention

- Facilitated 55 Safe Summer Programs on behalf of Caddo Parish
- Received the 2023 National Association of Counties (NACo) Achievement Award for “Takin’ It To The Streets” program, a mobile health and fitness program designed to promote physical, wellness, and community unity in inner-city neighborhoods and rural communities where there are “play deserts” with limited access to recreational opportunities

Takin' It To The Streets

Takin' it to the Streets is a mobile health and fitness program by Caddo Parish Parks and Recreation. This program is designed to promote physical fitness, wellness and community unity among Caddo Parish inner city neighborhoods and rural communities-where there is limited access to recreational opportunities or "play deserts" (inner-city apartment/housing complexes, rural towns/villages, and small subdivisions, etc.)

Participants will engage in a diverse slate of wholesome recreational and fitness activities:

- Obstacle Agility Course
- Jump Rope Competitions
- Bounce Houses / Trampolines
- Sports Skill and Drill Activities (basketball, soccer, tee-ball)
- Live Dancing and Dance Contests
- Caddo Parish Law Enforcement-Community Relations Activities
- Other Fun Games and Activities

-Free Event - Sign Up On-Site For Fun Activities!

For additional information visit caddoparks.org, or contact:
 Macy Worley • mworley@caddo.org • (718) 220-6284
 Catina Williams • cwilliams@caddo.org • (718) 218-7070
 Coach Wendell Delaney • (718) 285-2796

6/15/23 | 9am-3pm
 SPAR Therapeutic & Special Olympics-Camp Shriver
 Princess Park Community Center
 931 Baker Street • Shreveport

7/6/23 | 6pm-8pm
 Galilee Baptist Church Athletic Field
 1605 Pierre Ave. • Shreveport

7/27/23 | 6pm-8pm
 Matchless Park
 205 S. Kelly Ave. • Oil City

7/28/23 | 11am-2pm
 Judson Elementary
 3807 Judson St. • Shreveport

8/3/23 | 5:30pm-7:30pm
 Clear Horizon/New Zion
 (Chris Hayes Recreation)
 4300 Bienville Ave. • Shreveport

8/12/23 | 10am-12noon
 Caddo Heights Math/Science
 Elementary School
 1702 Corbett St. • Shreveport

8/16/23 | 5:30pm-7:30pm
 Pinewood Mobile Home Park
 6700 Jefferson Paige Rd. • Shreveport

8/18/23 | 10am-12noon
 Cooper Road Plaza
 2923 French St. • Shreveport

9/7/23 | 5:30pm-7:30pm
 Village of Ida
 501 Dean Park • 6079 E. Magnolia • Ida

MOU Agreements and Partnerships

- AcroSports Gymnastics and Tumbling of Shreveport
- Caddo Parish District Attorney Office
- Louisiana State University of Shreveport Athletic Department
- Methodist Foster Care
- Metropolitan Circle
- Partner with Soccer Shots
- Raising Cane’s
- Red River Lacrosse Associates
- Red River National Wildlife Refuge
- Shreveport Indoor Soccer Complex
- Shreveport Bossier Disc Golf Union
- Wildlife Education and Rehabilitation of Louisiana (WERLA), Inc.



DEPARTMENT OF PARKS AND RECREATION

Staff Major Accomplishments

- All department staff completed online Ethics training as required by the State of Louisiana
- Education Coordinator, Stacy Gray, earned a Certified Park and Recreation Professional credential from the National Recreation and Park Association (NRPA)
- Education Coordinator, Stacy Gray, served on the Shreveport-Bossier Attraction Association Board of Directors
- The following staff members received National Archery in the Schools Program (NASP) Basic Archery Instructor Certifications:
 - Assistant Director, Cattina Williams
 - Naturalist, Joe Drane
 - Summer Intern, Davon Salvatarra

2024 GOALS

- Obtain national accreditation via the Commission for Accreditation of Park and Recreation Agencies.
 - Complete and submit evidence of compliance of 100% of fundamental and non-fundamental standards via The Commission for Accreditation of Park and Recreation Agencies (CAPRA).
 - Prepare for CAPRA accreditation team visit (early spring).
 - Ensure CAPRA accreditation approval (October).
- Provide accessible and inclusive parks and facilities to support community interests and recreation needs.
 - Continue to provide access to park system natural areas, trails and greenways for Caddo Parish citizens and visitors.
 - Continue to maintain the Parish's existing level of service for park system to support community livability as Caddo Parish grows.
 - Address deferred maintenance projects and improve facility conditions by implementing an asset replacement plan.
 - Diversify sports and play experiences across the Parish.
 - Ensure that Caddo Parish parks, recreation, and natural areas are accessible to people of varying abilities.
 - Increase awareness of the values and benefits that parks bring to the community.
- Conserve and restore natural areas, promote ecological functions, and connect Caddo Parish residents/visitors to nature and the outdoors.
 - Identify and protect Caddo Parish natural resources.

DEPARTMENT OF PARKS AND RECREATION

- Maintain and steward natural resources in park system.
- Become a leader in conservation efforts for the region
- Expand opportunities to experience nature in Caddo Parish.
- Improve and expand educational programs at Walter B. Jacobs and use as a model for other parks.
- Promote nature education programs to increase awareness. Make community aware of programs and services.
- Activate parks and facilities through vibrant programs, events, and recreation opportunities for people of all ages, abilities, cultures, and interests.
 - Provide recreation and leisure service programs to respond to community needs.
 - Continue to provide sport programs and leagues to support health and fitness.
 - Continue to provide unique events, social gatherings, and celebrations to foster community cohesiveness and strengthen community spirit.
 - Strategically increase outdoor and nature programming.
 - Provide and promote arts and cultural programs/events.
 - Strengthen and diversify enrichment and learning programs.
 - Promote new and existing partnerships to expand opportunities and support funding for facilities.
 - Increase community awareness of programs, events, and opportunities.
- Manage and maintain quality parks, facilities, and programs through outstanding customer service, stewardship, and sustainable practices.
 - Maintain and operate parks effectively to support quality use.
 - Ensure that routine and preventative maintenance services are adequately funded in park system to ensure park safety, make parks more attractive, provide a quality user experience, and avoid a park maintenance backlog.
 - Ensure design and development guidelines are in place to guide park and facility maintenance, management, renovation, and development.
 - Update park and trail design and development guidelines.
 - Be fiscally and financially prudent in funding capital improvements for park and recreation needs.
 - Coordinate with Parish Administration/Commissioners to identify and potentially expand the Department's resources to support park improvements and facilities, recreation/leisure services, and public arts.
 - Review and revise the Department's fees and charges philosophy/cost recovery expectations and update regularly.
 - Ensure the provision of high quality, responsive customer service.
 - Continue to provide high-quality services and support friendly, welcoming, and inclusive recreation environments.
 - Improve and assess locations to add comfort amenities, such as trash receptacles, restrooms, shade, picnic tables, barbecue grills, drinking fountains, park lighting, benches, etc.

DEPARTMENT OF PARKS AND RECREATION

- Continue close coordination with Caddo Parish Sheriff Department and Shreveport Police Department to patrol parks and connect residents to options for addressing park safety concerns.

FIVE YEAR CHALLENGES

- ✓ **Inclusion:** Ensuring everyone has access to the benefits of the Caddo Parish Parks system (facilities, programs and spaces); including individuals with physical and intellectual disabilities.
- ✓ **No WiFi or Broadband Availability in Caddo Parish Parks:** Due to no broadband infrastructure and/or WiFi service in Caddo Parish parks/campgrounds; park visitors cannot connect to the internet from laptop, smartphone, and other mobile devices.
- ✓ **Staying Relevant (Parks, Facilities, and Programming):** How will Caddo Parish Parks and Recreation connect with the general public and create the next generation of park visitors, supporters, and advocates?



Official groundbreaking ceremony at Walter B. Jacobs Memorial Nature Park

DEPARTMENT OF PARKS AND RECREATION

PERFORMANCE MEASURES

	2022 Actual	2023 Goal	2023 Estimated	2024
Number of Rental Pavilions Available	1	1	1	1
Number of Pavilion Rentals	6	-	-	1
Number of Properties Maintained	14	14	14	14
Number of Monuments	2	2	2	2
Nature Park Events/Programs:				
Number of Schools Served	60	74	75	42
Number of Classes	200	202	200	90
Groups other than Schools	90	90	90	40
Workshops*	125	125	-	-
Visitors/Outreach Contact	20,000	20,336	15,000	11,000
Naturalist Calls for Assistance	375	300	300	350
Special Events Hosted by Parks	35	14	16	20
Recreation Programs Offered	55	45	50	30
Recreation Programs Attendance	15,000	33,530	35,000	40,000
Athletic Programs Offered	35	31	35	47
Athletic Programs Attendance	8,025	9,000	12,000	20,000
Number of Campers (Nights Rented)	3,285	-	3,300	5,000
Campground Revenue	29,000	-	30,000	26,000
Special Permits Request	75	70	60	70
Virtual Programming Contacts	25,000	35,000	300	550
Community Gardens	2	1	2	2

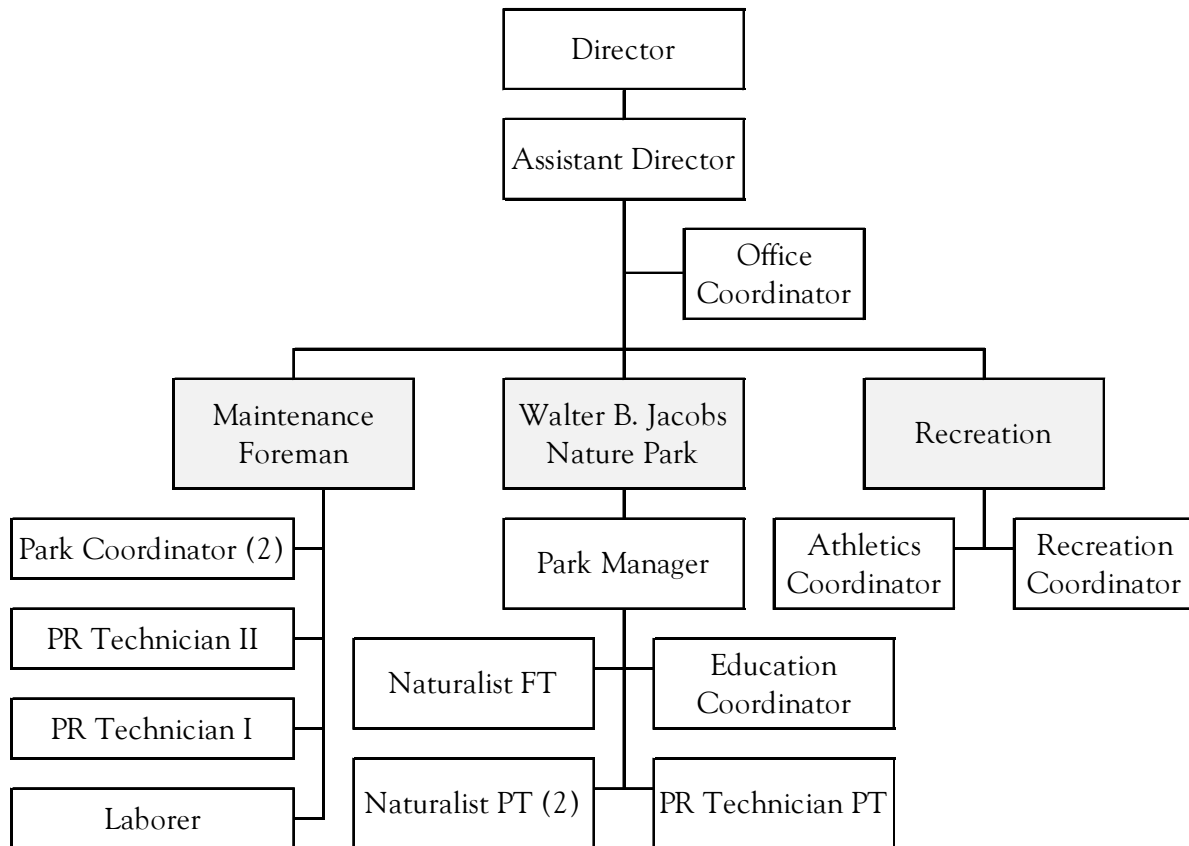
* Walter B. Jacobs Nature Park will be closed.

EXPENDITURE SUMMARY

	2022 Actual	2023 Amended	2023 Estimated	2024 Budget
Parks & Recreation Fund (230)				
Parks & Recreation (511)				
Salaries & Benefits	\$ 1,255,004	\$ 1,310,104	\$ 1,292,809	\$ 1,365,310
Materials & Supplies	71,786	66,500	73,378	90,500
Education, Training & Travel	17,717	20,000	19,153	27,000
Utilities	66,032	70,000	61,935	77,000
Repairs & Maintenance	123,031	90,000	120,876	105,000
Contract Services	42,706	115,409	94,739	225,893
Statutory Charges	451	2,000	151	800
Internal Charges	134,370	154,083	154,083	166,399
Capital Outlay	7,042	11,900	9,840	11,900
Other Expenses	89,512	114,200	98,521	126,200
Grant Programs	8,104	-	-	-
Total Expenditures	1,815,755	1,954,196	1,925,485	2,196,002

DEPARTMENT OF PARKS AND RECREATION

ORGANIZATIONAL CHART



DEPARTMENT OF JUVENILE SERVICES

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



Andrew Randall, Jr.
Director of
Juvenile Services

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

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

Gangs and Gun Violence

Due to several underlying problems, Caddo Parish, like much of the country, has seen an increase in gang activity and gun violence in 2023. 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 hearings to determine their disposition, or those who have been convicted of delinquent acts and are awaiting transfer to another placement or facility. The Juvenile Detention staff provides security, food, education and programming services for children in the detention center. The Detention Center has a Manager, an Assistant Manager, five shift supervisors, a licensed professional counselor, a full-time nurse, an administrative staff member, 21 security officers, and seven food service employees.

DEPARTMENT OF JUVENILE SERVICES

Probation Division

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

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

2023 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 and Caddo Sheriffs' Office have joined together to form a Joint Advisory Committee on Community Safety to collaborate on crime suppression, intervention and prevention
- Partnered with regional school systems, churches and civic groups for human trafficking awareness, prevention and intervention, to train several thousand local professionals and citizens
- The Parish of Caddo has partnered with Volunteers for Youth Justice, the City of Shreveport and the Caddo School System to open a one-stop-shop for Juvenile Justice, The Harbor. Under one roof, dozens of agencies serving youth and families will collaborate to bring services to families in a more efficient manner.
- Through collaboration with law enforcement, aided in the confiscation of 36 illegal guns from juveniles making for a total of 111 guns taken from juveniles since 2022.

2024 GOALS

- Develop a process for youth and families to access resources and information at The Harbor in an effort to address underlying needs of families at no cost to taxpayers.

DEPARTMENT OF JUVENILE SERVICES

- Expand the use of Trust-Based Relational Intervention throughout the services and programs of the Department of Juvenile Services.
- Expand crime intervention and prevention opportunities for youth in Caddo Parish through the collaboration of the Joint Advisory Committee on Community Safety.
- Collaborate with local law enforcement as well as community agencies and programs to curtail gang and gun violence.

PERFORMANCE MEASURES

	2022 Actual	2023 Estimated	2024
Inputs:			
Detention Center Intakes	394	375	380
Average Probation Caseload	358	325	405
Multiple Detention Intake	66	65	75
Intake Non-Duplicated Children	304	275	300
Outputs:			
Average Daily Census	19	19	21
Effectiveness Measures:			
School-Based Arrest	32	45	25
Gun Charges	77	75	100
State Charges	69	70	85
Transfer Cases	13	10	12
Truancy Petitions	179	100	300
Efficiency Measures:			
Number of Youths Administered Risk Assessment Instrument Screening at Time of Detention Admission	394	400	380
Number of Youths Receiving Psychological Evaluations	34	25	40
Number of Drug Screen Administered to Youths	1200	1400	1400
Number of Youths and their Parents in FINS Program	594	570	600

DEPARTMENT OF JUVENILE SERVICES

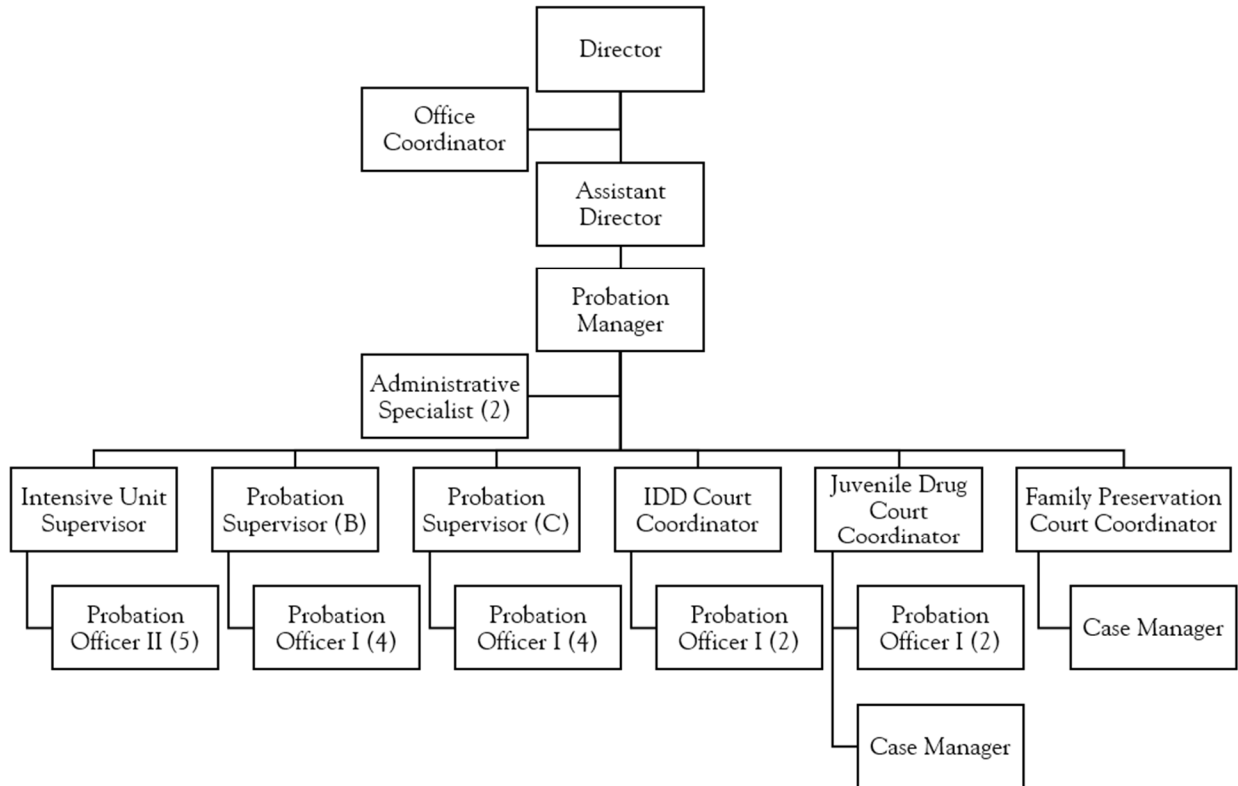
EXPENDITURE SUMMARY

	2022 Actual	2023 Amended	2023 Estimated	2024 Budget
Juvenile Justice Fund (260)				
Probation Operations (122-22)				
Salaries & Benefits	\$ 2,454,223	\$ 2,813,077	\$ 2,784,374	\$ 3,013,986
Materials & Supplies	70,255	62,100	69,869	67,000
Education, Training & Travel	41,678	35,000	31,748	40,000
Utilities	36,930	42,000	32,712	42,000
Repairs & Maintenance	13,598	25,000	36,576	30,000
Contract Services	668,796	493,451	954,886	823,697
Statutory Charges	1,071	4,000	1,065	3,000
Internal Charges	246,978	280,225	280,225	300,264
Capital Outlay	1,346	3,500	2,251	3,500
Allocations To Other Entities	186,369	205,000	188,366	205,000
Other Expenses	8,431	11,600	12,623	13,600
Grant Programs	279,796	265,564	297,619	267,364
	<u>4,009,471</u>	<u>4,240,517</u>	<u>4,692,314</u>	<u>4,809,411</u>
Juvenile Detention (122-32)				
Salaries & Benefits	1,534,759	1,933,954	1,691,885	1,975,255
Materials & Supplies	14,882	31,000	26,285	31,000
Education, Training & Travel	10,718	35,000	11,190	35,000
Repairs & Maintenance	8,502	2,500	2,667	2,500
Prison Operations	326,510	369,000	364,425	369,000
Contract Services	93,676	99,191	90,742	98,633
Internal Charges	196,538	215,818	225,818	231,538
Capital Outlay	2,255	5,500	7,929	5,500
Allocations To Other Entities	51,563	90,000	47,295	90,000
Other Expenses	3,590	6,200	5,234	6,200
Grant Programs	71,411	60,000	64,087	60,000
	<u>2,314,404</u>	<u>2,848,163</u>	<u>2,537,557</u>	<u>2,904,626</u>
Total Expenditures	<u>6,323,875</u>	<u>7,088,680</u>	<u>7,229,871</u>	<u>7,714,037</u>

DEPARTMENT OF JUVENILE SERVICES

ORGANIZATION CHART

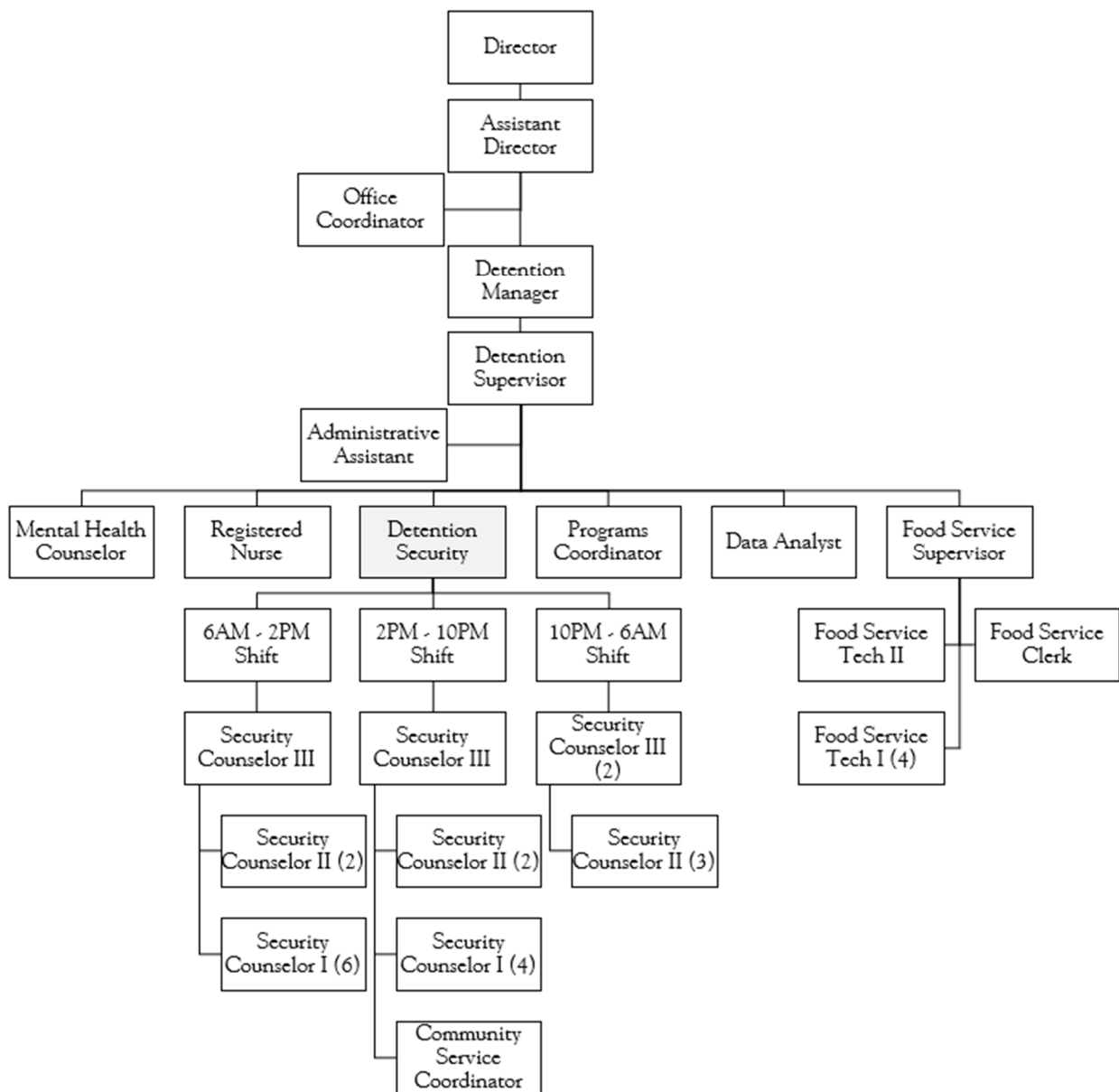
Probation Operations



DEPARTMENT OF JUVENILE SERVICES

ORGANIZATION CHART

Juvenile Detention



DEPARTMENT OF ANIMAL SERVICES AND MOSQUITO CONTROL

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



Travis Clark
Director of Animal
Services and
Mosquito Control

We also operate and maintain a clean, humane, and community-oriented animal shelter unlike private shelters that have limitations on the number of pets they accept, we accept all animals. At ASMC, no animals are turned away and each year the shelter impounds an average of 6,000 dogs and cats. Our goal is to reunite lost pets with their owners and find life-long homes for as many animals as possible while providing proper care for them while they're at the shelter. We also provide high quality mosquito control services to the citizens of the Parish of Caddo by effectively applying professional mosquito control techniques.

During 2023, The Caddo Parish Animal Shelter (CPAS) provided humane care, food, and temporary shelter for around 6,000 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 previous years. 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 60-80 citizens in person, handle 100-160 phone inquiries, and initiate approximately 10-25 adoptions or redemptions. Hours of operation are from 10:00am-5:00pm Mondays through Friday. We are also open Saturdays from 11:00am-2:00pm to adopt animals out to the public.

In conjunction with KTBS-3, Fox-33 and KTAL-NBC 6, the Department continues to display adoptable animals on a weekly basis. As a result, citizens are more aware of the availability of pets for adoption from Animal Services. Citizens can also log onto www.caddo.org/198/Animal-Services to find out the latest information on lost animals as well as pets available for adoption.

2023 MAJOR ACCOMPLISHMENTS

- Investigated and responded to over 14,500 citizen complaints to include stray animals at large, cruelty investigations, injured animals and wildlife complaints
- Completed over 898 spay and neuter surgeries as of August 2023, projecting 1,550 surgeries performed by the end of the year 2023

DEPARTMENT OF ANIMAL SERVICES AND MOSQUITO CONTROL

- Received a \$25,000 grant from Petco for the Caddo Parish Heartworm Program consisting of a Heartworm Disease Management Project with Melarsomine Injections
- Teamed up with NBCUniversal Local and successfully adopted out 22 animals during their annual Clear the Shelter campaign. Transports of animals are still ongoing with a high volume of success rates.
- Partnered with National Pet Food Stores, Barksdale Air Force Base and surrounding organization for local pet offsite adoptions
- Continued weekly pet adoption segment on KTBS 3, Fox 33 and KTAL NBC 6
- Continued to educate citizens and promote animals on several social media platforms, including Facebook and Instagram
- Maintained relationships with Best Friends Animal Society and Maddie's Fund
- Continued to build foster relationships to keep animals moving from the shelter environment
- Maintained a vast network of rescue groups to help decrease the amount of euthanized animals
- Maintained a partnered with Finder Rover Program for lost pets
- Received National Executive Leadership Certification from Southern Utah University for the shelter manager
- Successfully passed the annual Louisiana Department of Agriculture and Forestry inspection with a 100% score
- Hosted Continuous Education for Caddo Parish ASMC, with multiple Parish's attendance allowing CAET personnel to receive a total of 6 credit hours
- Continued training for and use of X-Caliber Tranquilizer Rifle and X-2 Tranquilizer Pistol, using chemicals to facilitate the capture of dangerous and vicious animals in the field for the safety of Caddo Parish citizens
- Assisted Shreveport Police Department, Property Standards, and Code Enforcement in Operation T-Bone sweeps
- New HVAC system installed to improve airflow and create a healthier environment for animals and humans in order to help reduce the spread of diseases

DEPARTMENT OF ANIMAL SERVICES AND MOSQUITO CONTROL

- Construction completed on the new ceiling and office flooring projects in dispatch and front desk areas
- Achieved a high level of professionalism, competency, humane care, and conservatism thus, creating a positive impact on the overall operations
- Improved Public Safety by providing enforcement of the Animal Code of Ordinances
- Provided mosquito control spraying operations to combat the West Nile Virus and aggressively responded to all complaints. Educated citizens on the West Nile Virus.
- 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

2024 GOALS

- Continue to increase awareness of and response to community problems and the take the steps needed to enhance animal welfare and safety
- Increase community and staff involvement with animal safety, animal welfare, legislation, and ordinances to enact a strong motivation for positive changes within the Parish
- Continue advertising programs to inform citizens of adoptions, spay/neuter initiatives, and laws concerning companion animals and mosquito concerns.
- Reach out other Parishes and Counties to see what is working for them and what is not working for them when it comes to animal welfare in order to share best practices.
- Launch the PV-35X Drone operation to disseminate BTI granules, a microbial insecticide, to prevent mosquito larvae from reaching adulthood. Operation increases the ability to treat hard to reach areas such as old oil fields and drainage ditches
- Increase the number of citizens signed up for Everbridge mosquito spraying notifications. Continue to put out more messages to citizens for mosquito safety.
- Increase community awareness on animal safety and responsible pet ownership through school outreach in the Caddo Parish School District and neighborhood outreach programs
- Monitor the database, and focus on what's working for stray control, bites, and what areas need more motivation and education in animal welfare

DEPARTMENT OF ANIMAL SERVICES AND MOSQUITO CONTROL

- Work on methods to facilitate a reduction in euthanasia numbers for the year 2024 including a Return In Field program, Found Stray Foster program, and further expanding the Trap-Neuter-Release program to include Return-To-Home objectives
- Recruit, develop, retain, and promote a highly effective and diverse staff
- Continue to assist Shreveport Police Department, Property Standards, and Code Enforcement in Operation T-Bone Sweeps
- Continue to update existing policies and procedures to comply with national standards
- Continue to incorporate technology into our daily operations
- Continue to provide services which aid in containing stray animals to prevent human injuries and the spread of various diseases
- Expand partnership with Robinson's Rescue, to include promoting their spay/neuter vouchers and promote education on the new pilot program that is effective until 2024 (Caddo Parish mandatory spay/neuter ordinance)
- Continue to maintain the standard of animal husbandry and pass all Louisiana Department of Agriculture and Forestry annual inspections
- Continue to strengthen relationships with non-profit organizations currently working with ASMC and expand rescue network

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

PERFORMANCE MEASURES

	2022 Actual	2023 Goal	2023 Estimated	2024
Inputs:				
Full Time Employees	31	32	31	31
Outputs:				
Number of Rabies Vaccinations Handled	2384	3100	2982	3200
Number of Animals Processed	4549	4500	4900	5000
Number of Service Calls Handled	AS 8200	8300	8500	8400
Number of Spay/Neuter Surgeries	1500	1600	1262	1500
Number of Mosquito Traps Set	1100	1200	1200	1200
Number of Larvicide Site Treatments	1250	1500	1500	1500
Number of Acres Sprayed For Mosquitoes	190755	196000	196000	196000
Effectiveness Measures:				
Total Cost to Process Animals	\$200	\$200	\$200	\$200
Percent (%) of Animals Processed	97%	100%	100%	100%
Efficiency Measures: 2 VT				
Number of Animals Processed per Full Time Employee	VT 2274	VT 2200	VT 2200	VT 2200
Number of Calls for Service Handled per Full Time Employee	AS 8188	AS 8000	AS 9500	AS 9000
Processing Cost per Animal	\$32D/\$38C	\$32D/\$38C	\$32D/\$38C	\$32D/\$38C
* VT (Vet Tech), AS (Animal Service), D (Dog), C (Cat)				



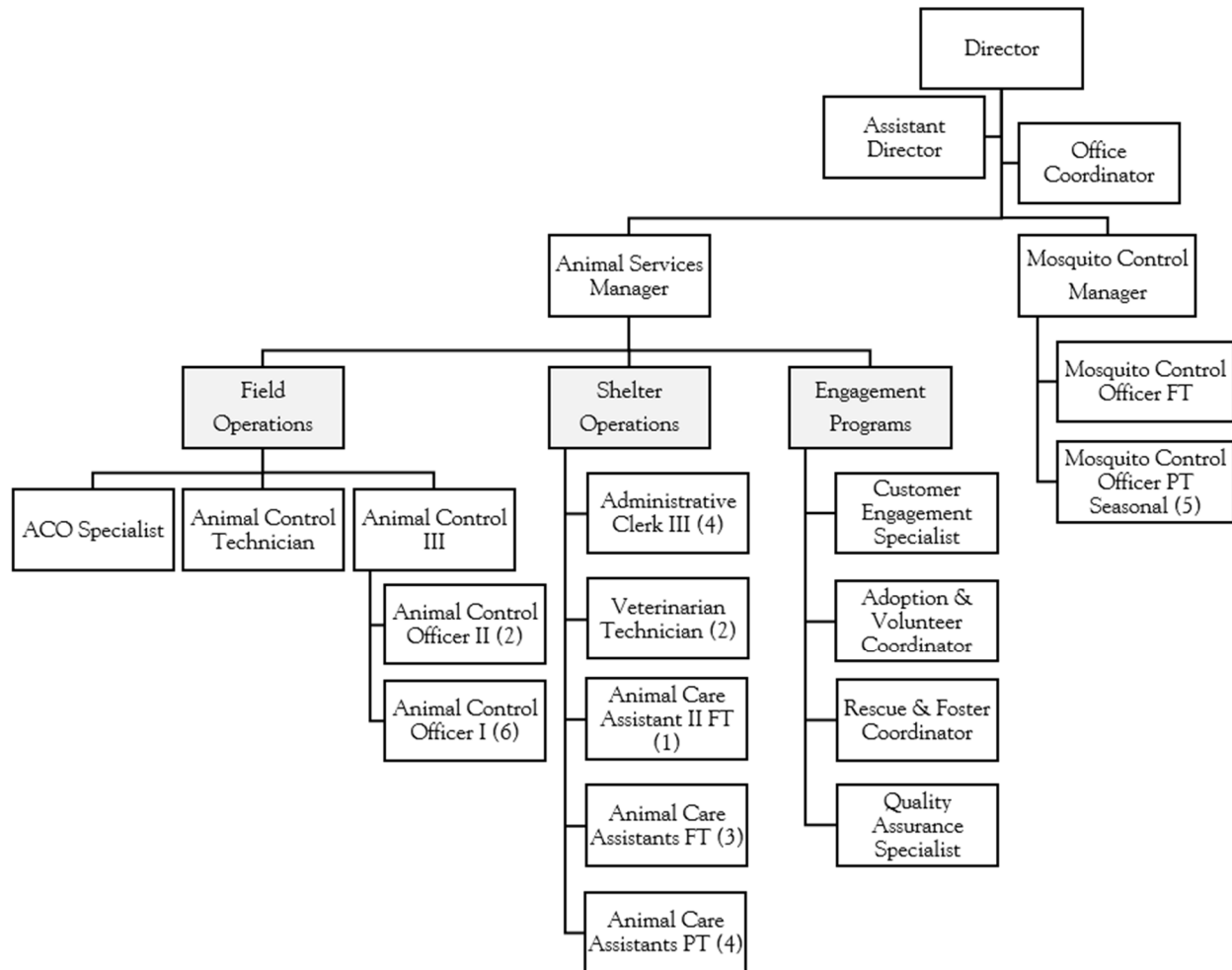
DEPARTMENT OF ANIMAL SERVICES AND MOSQUITO CONTROL

EXPENDITURE SUMMARY

	2022 <u>Amount</u>	2023 <u>Budget</u>	2023 <u>Estimated</u>	2024 <u>Budget</u>
Health Tax Fund (270)				
Animal Services (300-12)				
Salaries & Benefits	\$ 1,665,154	\$ 1,858,247	\$ 1,742,456	\$ 1,982,313
Materials & Supplies	251,655	346,250	285,781	347,250
Education, Training & Travel	9,712	18,000	12,556	18,000
Utilities	72,062	79,000	89,586	97,000
Repairs & Maintenance	104,507	95,000	84,095	95,000
Contract Services	114,037	212,046	179,071	211,870
Internal Charges	168,554	188,822	189,199	201,822
Capital Outlay	9,942	10,000	4,451	10,000
Other Expenses	250	1,000	771	1,000
Grant Programs	16,818	-	-	-
	2,412,691	2,808,365	2,587,966	2,964,255
Mosquito Control (300-13)				
Salaries & Benefits	\$ 169,808	\$ 233,332	\$ 189,731	\$ 246,935
Materials & Supplies	135,134	166,900	148,718	166,900
Education, Training & Travel	898	2,500	1,684	2,500
Repairs & Maintenance	19,598	23,000	13,331	23,000
Contract Services	2,465	1,746	2,064	2,570
Internal Charges	64,098	77,248	77,248	82,061
Capital Outlay	71,150	4,000	10,400	4,000
	463,151	508,726	443,176	527,966
Total Expenditures	2,875,842	3,317,091	3,031,142	3,492,221

DEPARTMENT OF ANIMAL SERVICES AND MOSQUITO CONTROL

ORGANIZATIONAL CHART





FIRST JUDICIAL DISTRICT COURT

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

2023 MAJOR ACCOMPLISHMENTS

- In 2023 under the guidance of Chief Judge Ramona Emanuel, the First Judicial District Court judges presided over 45 jury trials in the first eight months with 36 additional trials scheduled for the remainder of the year. To conserve cost and increase efficiency, the court scheduled multiple jury panels in all jury trial weeks. The total number of juries scheduled for 2023 was 102 with approximately 17,200 potential jurors summoned.
- The Court continued to operate a Drug Court to assist those persons who are being prosecuted for drug related offenses in an effort to reduce crimes related to drug addiction in our community.
- The Court also operates a special veterans court to assist military veterans who are being prosecuted for criminal offenses.

2024 GOALS

- The major goal for 2024 is to continue providing the citizens of Caddo Parish with efficient and effective judicial services while complying with safety protocols, whenever mandated. We will continue to optimize court room technology for the purpose of reducing possible exposure to illnesses, and will utilize video and Zoom meetings when appropriate.
- The judges of the First Judicial District court continue to diligently work to serve all the citizens of Caddo Parish in the safest and most efficient manner possible.

FIRST JUDICIAL DISTRICT COURT

EXPENDITURE SUMMARY

	2022 Actual	2023 Amended	2023 Estimated	2024 Budget
Salaries & Benefits	\$ 1,370,088	\$ 1,534,799	\$ 1,444,335	\$ 1,469,357
Materials & Supplies	69,862	93,000	110,848	110,000
Utilities	4,834	11,000	4,665	11,000
Internal Charges	35,837	37,632	37,632	39,556
Contracts	-	-	8,784	31,750
Capital Outlay	34,319	36,000	21,679	30,000
Other Expenses	242,288	396,822	247,990	420,243
Grant Programs	323,836	350,000	361,252	365,000
Reimbursements	(275,000)	(375,000)	(375,000)	(275,000)
Total Expenditures	1,806,064	2,084,253	1,862,185	2,201,906



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.



James E. Stewart, Sr.
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 has a Homicide Screening Unit which also handles Grand Jury presentations. In addition, there is a Special Victim's Unit, Appellate Division, Pretrial Diversion, Hot Checks, and Victim's Advocate Section. The office also prosecutes cases against absent parents who are not providing financial support to their children.

LSA-R.S. 16-6 requires the Commission to fund the reasonable, mandated expenses of the Caddo Parish District Attorney's Office.

Financial

(As of 12/31/2022)

- Revenues of \$11,030,237
- Expenditures of \$11,014,398

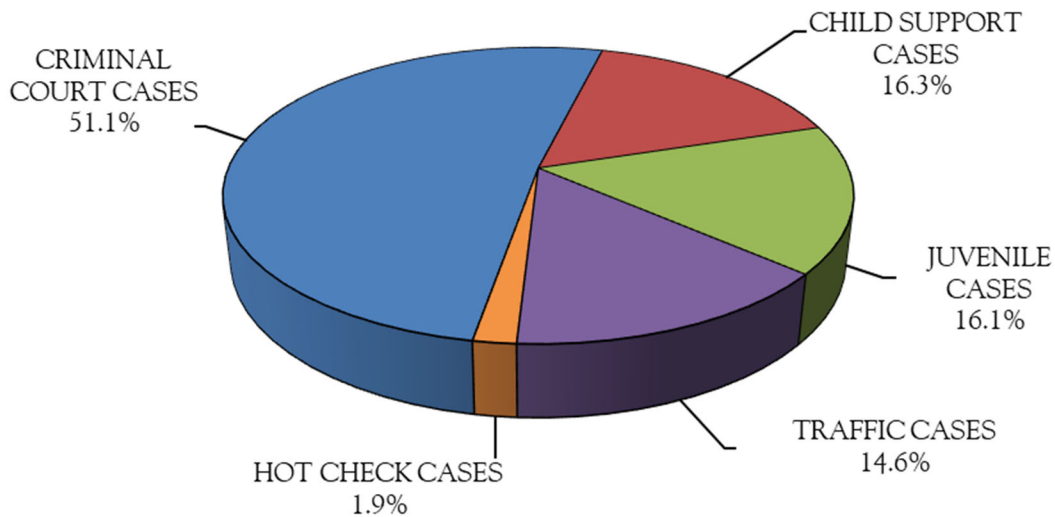
Workload

(Caseloads are 2022)

- Opened 5,145 new criminal cases with 5,593 defendants
- Opened 1,467 new traffic cases
- Opened 1,624 juvenile court cases
- Filed 1,636 child support cases & established child support of approximately \$1,329,326 on behalf of dependent children
- Opened 188 new hot check cases & collected approximately \$109,675 for merchants
- Collected approximately \$29,960 in victim restitution through Pretrial Diversion

CADDO PARISH DISTRICT ATTORNEY

CADDO PARISH DISTRICT ATTORNEY CASELOAD - 2022



Summary

An ongoing trend for this office is the growing percentage of complex and serious cases which require experienced prosecutors, secretaries and investigators. The pandemic created a serious backlog on cases for our office, additionally, the duties of this office keep expanding due to a shrinking state role in certain areas, legislative mandates, and expectations of services for victims.

It is impractical to expect to operate this office without professional, experienced attorneys and a well-trained support staff. The number of employees in this office has increased over the past five years and we continue to work to find ways to make this office more efficient. We will continue to work with other agencies to find ways to streamline our work and find efficiencies wherever possible.

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

CADDO PARISH DISTRICT ATTORNEY

EXPENDITURE SUMMARY

	<u>2022 Actual</u>	<u>2023 Amended</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
Salaries & Benefits	\$ 30,489	\$ 32,013	\$ 32,013	\$ 34,254
Statutory Charges	6,199,992	6,700,000	6,700,000	7,200,000
Grant Programs	151,624	185,000	148,172	150,000
Total Expenditures	<u>6,382,105</u>	<u>6,917,013</u>	<u>6,880,185</u>	<u>7,384,254</u>





CADDO PARISH CORONER'S OFFICE

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



Dr. Todd Thoma
Coroner

Leadership and Staff

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

Strategic Plan

This strategic plan applies to every facet of the operation, maintenance, and the growth of Caddo Parish Coroner's Office. The strategic focus of this plan highlights five significant areas in fulfilling our purpose and mission in serving our community.

1. Ensure adequate, competent, and skilled employees are both retained and readily available to perform the hard tasks required to perform the mission established by the laws of the state of Louisiana.
2. Ensure professional development, education, and training plans are established and key opportunities are available to all staff.
3. Ensure the community benefits from cost effective services delivered with the competence and skill required to perform all duties legally mandated by law.
4. Cost effectively manage resources to maintain, upgrade and or replace equipment and vehicles to ensure the staff has the necessary resources to readily respond and provide the required service.
5. Maximize commitment to transparent accountability in the use of public funds allocated to provide administrative support for overall operation of the office. The expense covers administrative resources, financial and records management, office and investigative supplies, and other operational necessities.

CADDO PARISH CORONER'S OFFICE

Public Service

The services provided to the citizens of Caddo Parish by the Coroner's Office continues to increase incrementally each year. The statistical service table reflects services provided by the Coroner's Office's for the past five years (2018-2022) and current statistics through June 2023.

<u>Workload Statistics</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Jan-June 2023</u>
Death Certificates	2,132	2,061	2,883	2,736	2,460	1,089
OPC Petitioners	502	505	537	572	575	280
Autopsies Performed	249	227	246	263	210	120
<u>Performance Measures</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Jan-June 2023</u>
Death Investigations	3,141	3,031	4,365	4,225	3,727	1,660
Sanity Investigations	6,631	6,763	7,074	7,200	8,047	4,283
Forensic Investigations	74	97	73	73	71	38
Continued Tutorship	2	6	2	2	7	1
Total Investigations	9,848	9,897	11,514	11,500	11,852	5,982

Summary Changes

Caddo Parish Coroner's Office Operating Budget for 2024 is \$1,490,000 which will increase the allocations received from the Parish of Caddo and the City of Shreveport. The Coroner has opted once again to use unrestricted reserved funds to absorb the increase in expenditures. All expenses are certified as necessary and/or unavoidable by the Coroner of Caddo Parish.

CADDO PARISH CORONER'S OFFICE

EXPENDITURE SUMMARY

	<u>2022 Actual</u>	<u>2023 Amended</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
Statutory Charges	\$ 226,219	\$ 243,000	\$ 245,122	\$ 258,000
Total Expenditures	\$ 226,219	\$ 243,000	\$ 245,122	\$ 258,000





CADDO PARISH REGISTRAR OF VOTERS

The Registrar of Voters' office continues to perform mandated duties and programs, including Canvass, Early Voting and Absentee Voting, we well as, Voter Registration and education activities. However, there is the expectation of forthcoming changes that may affect our budget, primarily in the personnel and training areas. Legislation has been proposed at the state level that may expand some programs, such as additional canvass periods or early voting sites. Such expansions may require additional personnel or overtime to accomplish the tasks mandated of our office.



Dale Sibley
Registrar of Voters

The need for staff training also continues to increase as equipment is replaced with new and emerging technologies, occasionally requiring team members to travel out of town for training. Expanding or adding voting sites also requires additional equipment outlays that must be covered locally. Because we work hard to stay below our overall budget number, we will only seek an amendment if changes dictate the need for additional personnel or equipment. We believe our budget as proposed will allow us to continue to operate as needed.

We continue to express appreciation and continued need for this budget appropriation. Our state authorizations and financial commitments have not changed. However, the duties and activities required for a Parish our size, with over 150,000 registered voters, continue to exceed the capabilities of the state authorizations alone. The additional personnel and equipment are necessary for us to perform activities such as setting up and staffing our second site, as well as performing our registration, maintenance, certification, and election activities.

Our office continues to evaluate efficiencies in personnel and equipment, including renegotiating contracts and services as they expire and need to be replaced. However, we do find it necessary to make salary adjustments for our Parish-funded personnel in order to recruit, staff, and retain expertise and experience that is critical to us accomplishing our ministerial mission on behalf of State of Louisiana and Caddo Parish. The ability to continue to perform our tasks is greatly enhanced when we are more stable in terms of the members of our team.



For more information, visit caddovoter.org



CADDO PARISH REGISTRAR OF VOTERS

EXPENDITURE SUMMARY

	2022 Actual	2023 Amended	2023 Estimated	2024 Budget
Salaries & Benefits	\$ 440,045	\$ 547,793	\$ 455,562	\$ 547,703
Materials & Supplies	97,798	94,500	113,029	119,500
Education, Training & Travel	5,259	20,000	17,213	20,000
Utilities	1,245	3,700	4,128	5,000
Repairs & Maintenance	521	1,500	539	1,500
Contract Services	4,384	36,500	14,097	23,000
Statutory Charges	-	-	-	-
Internal Charges	6,070	6,374	6,374	6,819
Capital Outlay	4,316	5,000	4,355	5,000
Other Expenses	14,707	20,900	16,843	19,000
Total Expenditures	574,345	736,267	632,140	747,522



LSU EXTENSION SERVICE

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



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

The present staff of the Caddo Extension Office consists of an Associate Nutrition Agent, serving as the Expanded Food and Nutrition Education Program (EFNEP) Supervising Agent and Caddo Parish Chair, three EFNEP Nutrition Educators, working with low-income families in the EFNEP and Healthy Beginnings for Your Baby program, and an Associate Agriculture and Natural Resources Agent. The office has one Administrative Coordinator and one part-time 4-H Program Assistant. We are currently in the process of replacing our two 4-H Youth Development Extension Agent positions that were vacated due to a retirement and a resignation.

Other individuals with multi-parish responsibilities who assist in Caddo Parish include a Horticulture Agent, a Forestry Agent, a Nutrition Agent/FCS Regional Coordinator, and a SNAP-Ed Nutrition Agent. The Caddo Extension Office also reported 380 adult and youth volunteers throughout the year.

Our staff is grateful for the support given by the Caddo Parish Commission. Without this support, we would not have been able to make the many educational contacts we made in 2022-23. The continued support of the Commission will help us provide the educational services needed and expected by the citizens of Caddo Parish.

2023 MAJOR ACCOMPLISHMENTS

Agriculture and Natural Resources

- Hosted three Pesticide Certification and Recertification Meetings with 64 licenses obtained.
- Fielded approximately 1,564 calls relating from pest and rodent control to lawn and turf problems, as well as horticulture, urban forestry and small at-home gardens.
- Assisted Caddo Parish Beef Producers with forage production, beef cattle marketing, pasture weed management and nutrition to insure maximum profitability.
- Attended numerous ARK-LA-TEX Ag Council meetings to help ensure a positive Jr. Livestock Show and Sale in conjunction with the State Fair of Louisiana.

LSU EXTENSION SERVICE

- Served as host and Beef Show manager for the Northwest District Livestock Show.
- Planned and presented at the Northwest Region Beef and Forage Field Day. Also, presented lessons at the Regional Artificial Insemination Course.
- Currently have three Field Research Plots out with two Caddo producers, collecting data for corn, cotton, and soybeans.
- Assisted with Water Quality Workshop, partnered with USDA.
- Serve as resource for local farmers. Visit Caddo and Bossier farmers regularly.

Family and Consumer Sciences

- Expanded Food and Nutrition Education Program (EFNEP) program year of October 2021 – September 2022
 - 138 adults and 728 youth graduated from the program.
 - Programming was conducted by two Nutrition Educators and the Supervising Agent.
 - Results from surveys concluded that improvements were noted in both adult and youth data. 83% of adults showed improvement in one or more diet quality indicators, such as eating fruits and vegetables and drinking fewer sugar sweetened beverages. 87% 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.
 - 2021-2022 EFNEP sites included 7 schools, 2 Head Start sites, 3 adult education and training sites, 1 adult rehabilitation center, 11 community centers, 1 place of worship, 2 libraries, and 2 other youth education sites.
- Healthy Beginnings for Your Baby Program: From July 2022-June 2023, 25 individuals were enrolled with 11 receiving all 6 lessons and graduating from the program.
- Cooking in Caddo: Cooking in Caddo youth cooking camps continued by exploring different countries and their cuisine. During the 2022-2023 year, two camps were held. Participants explored Peru and Ireland. In total, 21 youth participated. Results from all combined camps included: 95% of participants agreed or strongly agreed that “I tried one new food because of my participation in this cooking camp” and 100% of participants agreed or strongly agreed that “I learned to be safe in the kitchen.”
- Other groups in Caddo Parish that have been reached through general nutrition programming efforts include the Louisiana Soul Food Festival, Five Loaves and Two Fishes Food Pantry in Hosston, Volunteers of America, St. Joseph’s Catholic Church Ladies

LSU EXTENSION SERVICE

Group, YWCA, LSU Health Cancer Survivor Walkathon, and MLK Health Center and Pharmacy.

- Nutrition articles are also written monthly for “The Best of Times” and periodically for “318 Forum.”
- Supplemental Nutrition Assistance Program Education (SNAP-ED)
 - Facilitated weekly outdoor produce market 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 have been distributed since June 2022.
 - Working with LSU Health School of Allied Health to design and deliver Eat Right and Move Program Phase 3 in the Hollywood Heights neighborhood. Over 20 community members participate in weekly physical activity classes and monthly nutrition lessons. A community garden and market are under development.
 - Trained 14 community volunteers to provide education about nutrition and other health topics they identify as concerns for people in their neighborhoods.
 - Worked with community members and collaborators to offer two outdoor health education events in Caddo Parish.
 - Offered on-going garden-based nutrition education programming with trained volunteer support at four community garden sites.
- Wellness Wednesday Virtual Forum Series
 - The Wellness Wednesday Virtual Forum Series was a continuation of the virtual forum series developed during the EXCITE grant held the previous year. Monthly virtual forums are hosted by the LSU AgCenter. Speakers include local physicians, scientists, and field experts on the topic at hand. The topics are selected by a group of local community members.
 - A total of 132 participants joined the virtual forums from August 2022 through March 2023. Beginning in October, participants were asked to complete a survey at the conclusion of each virtual forum. Fifty-eight participants completed the follow up survey:
 - 91% of participants answered “agree” or “strongly agree” to the statement, “I learned something new as a result of this forum.”
 - 93% of participants answered “yes” to the question, “Do you plan to share any of the information discussed today with others?”

LSU EXTENSION SERVICE

4-H Youth Development

4-H Club Program

Four different series of lessons were developed and taught throughout the 2022-23 school year focusing on science, gardening, leadership or healthy living. Each leader was able to choose the curriculum that fit their needs.

The following 4-H clubs received all or some of the lessons: AC Steere, Blanchard Elementary, Booker T. Washington, Broadmoor Middle, Caddo Heights Elementary, Caddo Magnet, Caddo Middle Magnet, Calvary, Byrd, Claiborne Fundamental Elementary, Donnie Bickham Middle, Herndon Elementary and Middle, Judson, Keithville Cloverbuds, Elementary and Middle, Magnolia School of Excellence, McKinney Byrd, Midway, Mooringsport, North Caddo Elementary and Middle, Northwood, Oak Park, Ridgewood Middle, Riverside, Shreve Island, Southwood, St. Joseph Catholic School, Summer Grove, Sunset Acres, Turner Elementary and Middle, Vivian Homeschoolers, Walnut Hill Elementary and Middle, Werner Park, Westwood, Word of God, and Youree Drive.

Service-Learning

- Caddo 4-H clubs focused on “Mental Health Awareness” this year for service learning. Throughout the year, 4-H club members created and distributed the following projects in their schools: positive message banners, gratitude journals, stress balls, Valentine bracelets and geometric coloring books.
- Give Thanks and Give Back (during Thanksgiving break) and Spring into Service (during Spring Break) were held where 4-H members, leaders, volunteers, and families gathered in downtown Shreveport at the urban farm and planted fruit trees, dug rows, made paths, and provided overall maintenance to the urban farm. Over 70 4-H members, families and volunteers came to the event.
- 45 Caddo 4-H members attended the Mental Health Retreat hosted by the State Citizenship Board in Alexandria, LA.

Small Group Workshops

- Hiking Club, 3-day workshop where 13 participants visited 3 different parks and learned about water safety, hiking safety, outdoor skills, and how to be good citizens to the environment.

Volunteer Development and Leadership Development

- The Caddo 4-H Foundation Board held its 9th Louisiana product fundraiser in the Fall of 2022. Citrus fruit trees, satsumas, 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’ers to be involved in local and state activities.

LSU EXTENSION SERVICE

- One Caddo teen has been selected as a State Shooting Sports Ambassador. He will serve on this state board for this year representing Caddo parish.
- One Caddo teen was selected on the State Citizenship Board. She will continue representing Caddo parish on this state leadership board.
- One Caddo teen was elected to the State Executive Committee as regional representative.
- One Caddo teen was elected on the State SET Board. He will represent Caddo parish on this state leadership board.
- Five Caddo Parish teens served as NW Ag Ambassadors this year.
- Thirteen youth, 1 junior counselor, and 2 volunteer leaders attended overnight Challenge Camp, a leadership, problem-solving, and communication camp for middle school students.
- The Caddo Jr. Leaders had 15 active members. Members met monthly and conducted service and leadership projects throughout the community.

Livestock

- There were 35 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

- 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 year's HYPE program worked with youth at Booker T. Washington High School. The youth participated in lessons and activities, a tour of the C.E. Byrd Hydroponic Lab, and received supplies to install a small hydroponic system in two science classrooms.

LSU EXTENSION SERVICE

Outdoor Skills: Shooting Sports

- The Caddo 4-H program offered four disciplines for shooting sports: archery, .22 rifle, air rifle, and bb gun. 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, nine Shooting Sports volunteers conducted weekly practices and 57 youth participated in the program.
- At the northern regional competition, we had 22 youth placed and/or qualified for state competition.
- At the state competition, we had four youth that placed in the top 5 of their contests with 1 state champion.

State Opportunities

- Louisiana 4-H Food Challenge, April 11, 2023
- The Caddo Parish Division 3 team (9th-12th grade) won 1st place overall and will travel to Dallas, Texas to compete in the National 4-H Food Challenge in October 2023.
- Caddo Parish had two additional teams that competed in the Louisiana 4-H Food Challenge. In total, ten 10 youth participated in this contest.
- 4-H Camp, May 22-25, 2023. Caddo had 53 youth, 2 junior camp counselors, 1 agent and 4 adult volunteers attend.
- LOST Camp, July 31-August 3, 2023. Camp for 7th and 8th graders only. Caddo had 1 youth, 1 junior counselor and 1 agent attend.
- 4-H University, June 2023.
- Thirteen Caddo Parish club members competed.
- One Caddo Parish youth won 1st place individual in livestock judging and the team placed 3rd overall.
- The Healthy Living Demonstration team placed 4th overall.
- The Sports Broadcasting team placed 7th overall.

2024 GOALS

- Continue to serve the residents of Caddo Parish as one of the premiere educational outreach organizations providing access to research-based information focused on the needs and issues identified by Caddo Parish citizens.
- Continue providing information to local farmers and homeowners on crops, animals, gardens, wildlife, and environmental regulations.
- Continue to offer pesticide recertification, variety trial plots, best management practices for crop production and more.
- Continue 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.
- 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

EXPENDITURE SUMMARY

	<u>2022 Actual</u>	<u>2023 Amended</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
Salaries & Benefits	\$63,000	\$63,000	\$63,000	\$63,000
Materials & Supplies	6,299	5,500	5,354	5,500
Utilities	2,238	-	-	-
Repairs & Maintenance	2,929	3,500	3,108	3,500
Capital Outlay	<u>349</u>	<u>500</u>	<u>441</u>	<u>500</u>
Total Expenditures	<u>74,815</u>	<u>72,500</u>	<u>71,903</u>	<u>72,500</u>

CADDO PARISH JUVENILE COURT

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 seven specialty courts – Juvenile Drug Court, Family Preservation Court, Domestic Violence Court, Juvenile Mental Health Court, Truancy Court, Juvenile Traffic Court, and Succeeding Through Achievement and Resiliency (STAR) Court. JCCP also provides oversight for the management of two additional programs – Family Preservation II and the Good Support program for workforce development.

2023 MAJOR ACCOMPLISHMENTS

- Post COVID-19, JCCP has continued to make adjustments to court operations and schedules to aid in limiting the spread of the virus. A strong collaborative effort was maintained with Caddo Parish School Board, Caddo Juvenile Services, Caddo Parish District Attorney’s Office, and Volunteers for Youth Justice Truancy Program.
- The Louisiana Supreme Court Drug Court Program again increased funding for the Family Preservation Court. This program uses progressive phases and includes intensive outpatient and inpatient substance abuse treatment, drug testing, weekly court appearances, 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.
- 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

CADDO PARISH JUVENILE COURT

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 fourth 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

2024 GOALS

- JCCP will continue the partnership effort with Caddo Parish Commission, the District Attorney's Office, City of Shreveport, and the Caddo Parish School Board to reduce truancy. Volunteers for Youth Justice will implement additional supervision and wraparound services for juveniles with high unexcused absenteeism.
- Provide training and close assistance with 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 workers sent from Shreveport City Court. This program has helped reduce the cost of litter abatement on the Court's grounds and the workers have improved the appearance on the adjoining roads and streets.
- Continue to work with Juvenile Services to raise awareness and educate the public to better assist youth who become victims of sex trafficking
- Continue to encourage youth who are eligible to attend the Louisiana National Guard's Youth Challenge Program, and maintain the Court's strong relationship with Job Corps to assist youth in obtaining vocational training.
- Even though COVID-19 still impacts health concerns for juvenile residents and detention staff, JCCP will continue to have a duty judge that is on call after work hours and on the weekends to review and release arrested youth in order to maintain the Louisiana Supreme Court 24-bed limitation order, as outlined in the court order signed and implemented on June 14th, 2022.

CADDO PARISH JUVENILE COURT

- 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 address juvenile crime issues, the training of counselors to better address mental health issues, and to supplement the specialized court programs when needed.
- Continue to provide leadership and funding to train and influence counselors, foster parents, and community leaders in trauma-focused therapy with the purpose to offer skills and strategies to assist children in better understanding, coping with, processing emotions and memories related to traumatic experiences.
- Collaborate with the Council on Alcoholism and Drug Abuse of Northwest Louisiana's (CADA) application for grants under the Regional Partnership Grant (RPG) Program administered by the Administration for Children, Youth, and Families, Children's Bureau. The residential services, comprehensive trauma responsive treatments and wraparound programming will significantly improve the well-being of children affected by parental substance abuse disorders and provide a context and platform for generational transformation of families.



Chief Judge Ree Casey-Jones
Division C



Judge Natalie R. Howell
Division B



Judge Justin H. Courtney
Division A

CADDO PARISH JUVENILE COURT

PERFORMANCE MEASURES

	2022 Actual	2023 Goal	2023 Estimated	2024
Inputs:				
Number of Cases Filed with the Court	2,300	2,500	2,500	2,500
Outputs:				
Number of Juveniles Sent to Detention	490	350	350	350
Number of Trials Held	85	100	100	100
Number of Hearings Held	10,668	11,000	11,000	11,000
Effectiveness Measures:				
Number of Referred Hours of Community Service	3,308	4,000	3,700	4,000

EXPENDITURE SUMMARY

	2022 Actual	2023 Amended	2023 Estimated	2024 Budget
Salaries & Benefits	\$ 1,034,272	\$ 950,573	\$ 908,448	\$ 1,101,126
Materials & Supplies	14,673	20,500	14,338	20,000
Education, Training & Travel	10,854	10,000	7,723	15,000
Contract Services	54,971	103,000	76,358	103,000
Internal Charges	16,937	17,786	17,786	41,074
Other Expenses	52,726	52,000	52,674	52,000
Reimbursements	(145,000)	(140,000)	(140,000)	(140,000)
Total Expenditures	1,039,433	1,013,859	937,237	1,192,200



BIOMEDICAL RESEARCH FOUNDATION OF NORTH LOUISIANA

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.

Economic development efforts are focused in three areas:

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

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.

BRF is managed by a diverse volunteer board of directors, and directly employs 68 personnel. We estimate that expenses funded by the tax millage will represent approximately 14% of our total operating expense in 2024.

In fulfilling its mission, BRF implements the following programs. Details of each program's 2022-2023 major accomplishments and 2024 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
- Omicron Technology Solutions
- Collaboration Link

BIOMEDICAL RESEARCH FOUNDATION OF NORTH LOUISIANA

2022-2023 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 2022, CMIT concluded on a five-year, \$19.5 million initiative to expand and elevate pharmaceutical drug discovery and healthcare delivery with the goals of advancing research, increasing access to healthcare, and improving scientific collaboration. The project included consolidating all CMIT activities from three locations to one facility, upgrading and expanding 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.

Major Accomplishments

- Installed, collected, and qualified all equipment required for Food and Drug Administration (FDA) submission for manufacturing Fluorodeoxyglucose (18F-FDG) at the new CMIT location including certifying manufacturing laboratories and facilities and performing qualification runs.
- Received a grant to facilitate acquisition of a second PET/CT (positron emission tomography and computed tomography dual modality) scanner. This will expand CMIT's ability to perform clinical and research activities simultaneously.
- Enhanced pre-clinical research capabilities with new equipment and facilities.
- Continued to expand operations by:
 - Expanding distribution of novel PET radiopharmaceuticals to other centers.
 - Expanding local participation in clinical research by adding two trials for breast cancer.
 - Continuing collaborations with multiple facilities, such as Cook Children's Medical Center in Fort Worth, Texas, in research for hyperinsulinism.
 - Adding a new clinical procedure utilizing a novel radiopharmaceutical for breast cancer and continuing to grow and meet demand for other non-FDG PET scans in the region.

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- Performed 1,300 patient scans; manufactured and distributed 2,800 FDG doses and 85 novel radiopharmaceutical doses.
- Provided over \$1.2 million in free care or substantially discounted scans to uninsured or underinsured patients.

InterTech Science Park

InterTech Park is home to BRF operations and divisions, its initiatives and research entities, local high-tech companies, commercial laboratories, and startups. Centered around the intersection of Kings Highway and Mansfield Road, the location has easy access from I-20 and I-49. BRF continues to expand InterTech, which now encompasses nearly 100 acres of once blighted and/or underutilized Brownfields land.

The Park's cornerstone is InterTech 1, a 60,000-square-foot facility that provides specialized laboratory, commercial, educational, 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. In addition to local science and research companies, InterTech 1 has added several tenants that work as contractors to support the Department of Defense (DOD) and the mission of Barksdale Air Force Base. Adjacent to InterTech 1 is the 33,000-square-foot Current Good Manufacturing Practice (cGMP) certified research and manufacturing facility, which is currently being updated to attract new pharma and/or clean manufacturing to the area. BRF's newest facility, Center for Molecular Imaging and Therapy (CMIT) at 2120 Kings Highway, was completed in 2022.

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 LSU Health Shreveport (LSUHS) 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 in the BRI help LSUHS researchers to attract over \$15 million annually in research grants to our community. BRF staff also worked closely with LSUHS to create a new University Police Headquarters in the BRI in May 2023.

The 13 BRF-owned and -operated properties in InterTech Park support services for 12 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.

Major Accomplishments

- Opened a new 20,000-square-foot facility (CMIT) that provides patient imaging, radiopharmaceutical production, and both clinical and basic research opportunities.

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- Initiated planning and championing a parish-wide walking and bike trail system.
- Received an unrestricted use certification for a formerly contaminated property to be utilized for the ongoing Ockley Flood Mitigation project, funded by a \$5.36 million grant from the Louisiana Watershed Initiative. The project will alleviate the risk of flooding in the Ockley Basin, which contains 636 structures including homes, businesses, and critical facilities such as hospitals. BRF continues to work with the City of Shreveport in planning and implementing the project.
- Continued acquisition of land and buildings to grow InterTech Park, adding approximately 10 additional acres and over 70,000 square feet.
- Upgraded space in InterTech 1 to house new DOD contractors attracted to the area by BRF, thus adding more than 30 new highly technical jobs to the area.
- Created new office and laboratory space in the former Northwest Louisiana Food Bank to house a company recently attracted to Shreveport and enable the expansion of a local manufacturer.

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 provides entrepreneurs and small businesses with a suite of services and initiatives to grow the regional innovation ecosystem, including mentoring, business planning, financial modeling, due diligence, access to capital, entrepreneurial education and development programs. In 2022-23, EAP celebrated nine years of exceeding operations and startup growth milestones. EAP leads the New Louisiana Angel Funds 1 and 2, and has created the Launch Network, a collection of 87 resource providers in parishes throughout North Louisiana. EAP benefits Northwest Louisiana by creating well-paying, sustainable jobs, and therefore increasing the local property and sales tax base.

EAP program metrics since its inception in 2014, as of June 30, 2023:

- Total ideas vetted: 1,586
- Total ideas funded through angel investors, grants or banks: 92
- Nominated 177 companies to the New Louisiana Angel Fund Due Diligence Committee, with 25 of these approved for investment.
- Provided EAP business services to 129 companies
- Referred 508 contacts to Launch Network resource partners
- Total new jobs from ideas: 394
- Total estimated investment from ideas: \$218 million

BIOMEDICAL RESEARCH FOUNDATION OF NORTH LOUISIANA

Major Accomplishments

- Screened 120 ideas, including those from 53 woman-owned businesses, 26 minority-owned businesses and three veteran-owned businesses. Conducted 24 education programs.
- Introduced 12 companies to the New Louisiana Angel Fund (NLAF) which approved two investments totaling \$447,500 in new capital.
- Created 35 jobs with a \$1,925,000 annual payroll and generated over \$68.2 million in seed capital, bank loans and research grants through portfolio companies.
- Conducted student business model pitch competitions at Northwestern State University (NSU), University of Louisiana Monroe (ULM), and Centenary College that reached 34 student participants.
- Coached 10 students in the Junior Achievement Trust Your Crazy Idea Challenge workshops to compete in the regional competition. EAP mentored the regional winner to compete at the state competition with an award of \$12,500 in higher education scholarships and money for his high school.
- Continued promotion of Launch Network and referred 91 clients to its resource partners.
- Supported the development of Small Business Consulting Corporation to establish the Air Force Global Strike Command Innovation Bridge that screened over 300 tech companies and secured \$48.8 million in Small Business Innovation Research (SBIR) grants for their showcase selectees in addition to \$15 million in matched capital funds. This activity generated 170 technology-based jobs in Northwest Louisiana.
- Applied to Louisiana Economic Development (LED) to participate in the State Small Business Credit Initiative (SSBCI) 2.0 Programs for Seed Capital and Venture Capital Funds. Through the 2021 American Rescue Plan Act, the U.S. Treasury will administer at least \$74.2 million across five programs for Louisiana small businesses. BRF's approved application included a proposal to establish a \$10 million Seed Capital Fund and a \$15 million Venture Capital Fund to assist small business across North Louisiana.

Digital Media Institute

Digital Media Institute (DMI), 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, 21st 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

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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 a total of 107 students from its Digital Animation & VFX, Game Development, and Digital Marketing & Design programs since inception as of spring 2023. This includes 25 students who graduated in summer 2023.
- Increased enrollment by 33% in the past year, including recruitment of 14 new students from out-of-state.
- Offered student financial assistance from various sources such as federal Pell and GI Bill grants, and direct loans totaling \$333,865.
- Placed 96% of DMI graduates in jobs during the last fiscal year.
- Expanded distance education opportunities including Game Development and Digital Animation & VFX night programs, which are 100% online.

EdVentures - STEM Programs

EdVentures supports STEM (Science, Technology, Engineering, and Mathematics) education and technology-based workforce development initiatives through five programs serving students in Northwest Louisiana. BRF provides support to the Bobbie Cates Hicks Science and Medicine Academic Research Training (SMART) program, now in its 27th year with 249 graduates, and the Biotechnology Magnet Academy (BTA) at Southwood High School, which also houses the BioStart senior research laboratory internships, College Navigator, and FIRST Robotics programs.

SMART is a partnership among BRF, Louisiana State University Health Shreveport (LSUHS), and the Caddo, Bossier and DeSoto Parish school boards, while the BTA programs are a partnership among BRF, LSUHS, and Southwood High School.

Major Accomplishments

- Initiated in 2006, BTA began with 25 students and had 179 participants in the 2022-2023 school year. The 2022-2023 group included many students who are typically under-represented in STEM fields, with 59% female, 79% minorities, and 59% first-generation college-bound. Of 51 Biotech seniors, 45 were accepted into a two-year or four-year college, five will attend a trade or vocational school, and one is pursuing the military. Of the 45 college-bound students, at least 34 (75.5%) students applied for and/or were offered a scholarship and/or institutional grant.

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- EdVentures students participated in the Region VII Louisiana State Science and Engineering Fair (LSEF) in April, with three BioStart Interns and six SMART participants placing in their categories. Among the winners, Raj Letchuman placed 1st in the Biomedical Engineering category and received a bid to the Regeneron International Science and Engineering Fair.
- SMART program participant Jaylen Pruiett was one of 750 selected from over 51,000 applicants across the nation to receive the Gates Scholarship--a 5-year opportunity covering tuition, room and board, books/supplies, transportation, insurance, study abroad, a computer and more to the university of his choosing. He will attend LSU Baton Rouge (LSU-BR) with the goal of becoming a cardiologist.
- SMART program participant Chloe Miller was named a Regeneron Science Talent Scholar – one of 300 Scholars selected from 1,949 applications and 627 high schools to receive a scholarship award for her and her school. She plans to attend LSU-BR to study chemistry pre-health and to become a dermatologist after medical school.
- SMART participant Raj Letchuman was named as the Louisiana Student of the Year by the Louisiana Department of Education.

Shreveport Next

Shreveport Next recruits high-growth small to mid-sized businesses from across the country to relocate or build new facilities in the Shreveport-Bossier area. Its goal is to diversify the region's business base by bringing new jobs, payroll, revenue, and investment to Northwest Louisiana.

Major Accomplishments

- Met with 114 company executives in 15 U.S. economic hubs and four international markets who are interested in expanding to or relocating in Northwest Louisiana.
- Announced the expansion of two technology-based businesses to Caddo Parish.
- Performed outbound marketing activities to more than 4,000 targeted businesses.
- Participated, with CMIT, in the Louisiana Governor's Belgian Bio Exchange as the only participants from Northwest Louisiana. The purpose of this journey was to bolster foreign business ties in health, aviation, military and energy industries.
- Generated 10 new project leads for the Port of Caddo-Bossier.
- Grew BRF's pipeline of potential relocation projects to more than \$2 billion over the 12-month period.

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Omicron Technology Solutions

As part of BRF's three-pronged approach to stimulate economic development — **Start** new businesses; **Recruit** existing businesses; and **Retain** local businesses — BRF recruited Omicron Technology Solutions to Shreveport from Chicago in 2021. BRF's Shreveport Next and Entrepreneurial Accelerator Program helped to secure the acquisition of Omicron. Omicron is a development company that provides software-as-a-service products. Their products concentrate in several industries: transit and rider management, identity and visitor management, and student information software. Omicron does not receive funds from the BRF property tax millage.

Major Accomplishments

- Opened new tech-focused office in Shreveport and expanded partnerships in Northwest Louisiana. This included meeting with new potential customers to explore opportunities in the local education and transit industries.
- Hired an on-staff Recruitment Specialist to help source additional job opportunities within the region and a Software Developer to grow Omicron's technology hub for the region.
- Expanded our education market to tribal/indigenous organizations.
- Expanded business opportunities through continued pursuit of new funding sources in transit and education industries and seeking ways to utilize existing technology and infrastructure to support additional industries.
- Identified new markets and created new software-as-a-service (SaaS) solutions in those markets.

Collaboration Link

To leverage the resources that reside at Barksdale Air Force Base (BAFB) and in North Louisiana, Collaboration Link builds and manages consortia to work with government organizations, industry, and business associations to pursue large-scale projects that fuel innovation to meet government and economic needs by promoting partnerships among government agencies, industry, universities, and the entrepreneurial small business ecosystem.

Collaboration Link's objective is to enhance technological innovation in support of the U.S. Department of Defense, in particular Air Force Global Strike Command (AFGSC), headquartered at BAFB, and U.S. Strategic Command (USSTRATCOM), as well as other government agencies. It accomplishes this through the participation of individuals from industry and universities in cooperative technological innovation activities, including the development of a research base in areas where commercial firms may have little incentive to invest individually, but which may have significant economic or strategic importance, such as technologies necessary

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for long-range strike, conventional-nuclear integration, global command and control, and beyond-line-of-sight communications in contested environments.

Collaboration Link also facilitates the education and training of individuals in the technological innovation process, the improvement of mechanisms for the dissemination of scientific, engineering, and technical information among universities and industry, utilization of the capability and expertise that exists in Federal laboratories, and the development of continuing financial support from other mission agencies, from State and local government, and from industry and universities.

Collaboration Link conducts activities that support technological and industrial innovation including cooperative industry-university research, facilitates assistance to individuals and small businesses in the generation, evaluation, and development of technological ideas supportive of industrial innovation and new business ventures, provides technical and operational expertise and advisory services to industry, and coordinates with its partners to provide curriculum development, training, and instruction in invention, entrepreneurship, and industrial innovation.

Major Accomplishments

- Awarded a Facility Clearance Letter to allow Collaboration Link to perform classified work for the U.S. government. Collaboration Link was also awarded a subcontract through Radiance Technologies to support USSTRATCOM prototyping efforts through the use of an embedded staff member at AFGSC.
- Renewed Collaboration Link's subcontract to USSTRATCOM through the Nebraska Defense Research Corporation (NDRC) for another year, making it eligible to compete for Collaborative Task Orders to perform work for USSTRATCOM. This includes initiating work with USSTRATCOM to establish a Research, Engineering and Architecture Collaboration Hub (REACH) node at BRF's InterTech 1.
- Conducted a hybrid (in-person and virtual) Global Power Symposium at LSU Shreveport and facilitated a government-sponsored classified session at BAFB the following day with speakers and panelists from Washington DC and BAFB, with industry participation from across the country.
- Partnered with LSU Shreveport and the Hudson Institute to conduct a hybrid symposium focused on the importance of maintaining and modernizing the nuclear Triad. Panelists and speakers came from across the country, to include industry participation on the panels.
- Assumed management of the TechBy20 Association from North Louisiana Economic Partnership (NLEP), conducting eight events this year.

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2024 GOALS

Center for Molecular Imaging and Therapy (CMIT)

- Begin manufacturing of FDG at new CMIT facility and begin development, manufacture, and introduction of additional non-FDG radiopharmaceuticals.
- Complete transition of laboratory facilities from multiple locations to the new CMIT facility at new operations site.
- Acquire and install second PET/CT scanner to expand clinical and research.
- Recruit the Director of Research to lead CMIT research program, and staff and equip the basic science laboratories.
- Promote radiopharmaceutical distribution and radiochemistry research capabilities regionally and nationally.

InterTech Science Park

- Continue infrastructure development around 2120 Kings Highway to improve the look, feel, and amenities of the current phase of development at InterTech Park.
- Continue efforts to provide more space in the BRI for use by LSUHS.
- Publish a master site plan to guide the future development of InterTech Park and the surrounding area.
- Continue to collect and combine all local trails maps and plans. Hold community meetings with stakeholders to create a trails master plan.
- Continue acquisition of property.
- Work with community stakeholders to communicate the InterTech vision and meet the community's needs and make plans for improvement of other high visibility areas of Shreveport and Caddo Parish.

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, capital, and financial and business technical expertise.

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- 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 (DMI)

- 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.
- Continue to optimize programs and delivery modes with expanded online and degree partnerships.
- Diversify DMI offerings with new media and technology-based programs, certificates and two-year degrees.
- Increase participation in summer camp and outreach programs.
- Provide support and digital media resources to the community and BRF divisions.

EdVentures STEM Programs

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

Shreveport Next

- Meet with at least 100 company executives who potentially could locate facilities in Shreveport/Caddo Parish.
- Announce two projects that are relocating to Shreveport or Caddo Parish.
- Target at least 1,000 companies in the United States to present Caddo Parish as a potential location for new facilities.
- Increase collaboration with local and state economic development partners.

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Omicron Technology Solutions

- Increase job creation by continuing to partner with colleges/universities in the region using our on-staff Recruitment Specialist.
- Continue to renew and expand existing contracts while also pursuing new opportunities in transit, government technology, and education industries.
- Investigate the information security and cyber security markets to potentially expand services and product offerings.
- Utilize existing contract partners to expand into new markets where we have existing relationships.
- Create additional opportunities with local disadvantaged business partners and bring additional jobs and economic growth to the Shreveport area.
- Collaborate with integration partners to expand opportunities, increase revenue and lower costs.
- Pursue product creation with focus group inputs to expand existing product areas.

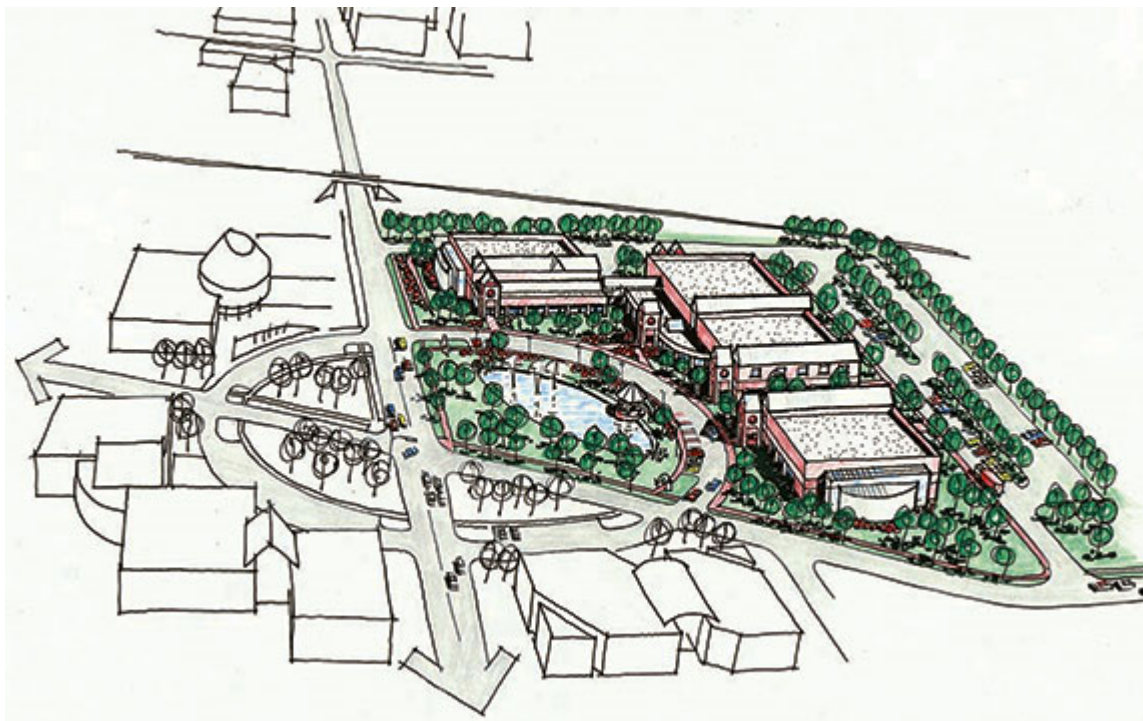
Collaboration Link

- Expand the U.S. Strategic Command (USSTRATCOM) prototyping and experimentation node at InterTech 1 to support classified meetings.
- Establish a Collaboration Link consultancy line of effort to facilitate collaboration and provide subject matter expertise to businesses supporting USSTRATCOM and the Air Force.
- Reinvigorate the Long-Range Strike Caucus on the Hill with the support of the Long-Range Strike Association.
- Establish a webinar series to address the strategic community's challenges and opportunities.

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EXPENDITURE SUMMARY

	2022 Actual	2023 Amended	2023 Estimated	2024 Budget
Salaries & Benefits	\$ 94,642	\$ 92,230	\$ 96,080	\$ 97,040
Contract Services	2,821,791	2,820,707	2,819,919	3,115,090
Statutory Charges	891	2,500	954	1,500
Internal Charges	17,374	22,048	22,048	11,323
Other Expenses	6,057	13,000	5,512	13,000
Total Expenditures	2,940,755	2,950,485	2,944,513	3,237,953



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



HEAD START/EARLY HEAD START PROGRAM

Caddo Parish Commission (hereinafter referred to as the Commission) is the governing authority for the Parish of Caddo, a political subdivision of the State of Louisiana, and the grantee for the Head Start and Early Head Start Programs in Caddo Parish. The Commission delegates the entire direct operation of both its Head Start and Early Head Start programs to Caddo Community Action Agency, Inc. (CCAA), a private non-profit entity funded to serve 1,648 pre-school age children, infants/toddlers, and pregnant women and with the authority to engage in community partnerships.



The Commission, through the Caddo Community Action Agency, is seeking to apply for over \$15,000,000 in funding. The amount for the Head Start program is over \$13,800,000 (92%) and approximately \$1,200,000 (8%) for the Early Head Start program. Program operations will account for 99% of the total funding request for Head Start while the remaining 1% will be used for training and technical assistance. Program operations will account for 98% of the total funding request for Early Head Start while the remaining 2% will be used for training and technical assistance. The total non-federal share is approximately \$3,810,199 with \$3,500,736 (91.9%) for Head Start and \$309,463 (8.1%) for Early Head Start. Funding for this request must be approved by the Policy Council and by the Board of Directors.

This collaborative model leverages community resources to best provide services for 1,564 pre-school age children, eighty infants/toddlers, four expecting women and their families. The details of the relationship with the Commission are spelled out in a written delegate contract which describes the services to be conducted by CCAA, the reporting requirements, the terms and conditions of the funding award, and the rights and responsibilities of all parties, including the conditions under which the contract can be terminated as well as applicable appeals procedures.

The program is center-based and has twelve centers throughout the Parish of Caddo. Eleven are Head Start programs and one is an Early Head Start Program. Nine centers are in the City of Shreveport while the other two are located outside of city limits, one in Keithville and another in Oil City. Through a contract with The Arc Caddo-Bossier, twenty Early Head Start slots are allocated: sixteen of those slots are for children and four slots are for pregnant moms that are served prior to the birth of their child.

The Head Start program operates a total of 170 days as a full day program or 1,105 hours per school year. The Early Head Start Program including The Arc Caddo-Bossier continues to operate a total of 240 days as a full day/full year program option. This number includes staff days, training days, preparation days, and holidays.

The Agency operates under an eighteen-member Board of Directors and a fifteen-member Policy Council. The Board of Directors has three members representing the grantee, the Parish Commission. Two of the members are elected public officials and one member is the Assistant Parish Administrator for the Parish. The President of the Policy Council also serves as a member of the Board of Directors.

HEAD START/EARLY HEAD START PROGRAM

Service and Recruitment Area

The service and recruitment area for the Head Start and Early Head Start Programs is the boundaries of Caddo Parish. The 2022 Estimates U.S. Census Bureau data revealed that Caddo Parish estimated population is 229,025 residents, making Caddo Parish the 6th most populated parish out of 64 parishes in the state of Louisiana. Caddo Parish is becoming more multicultural and is currently about equally divided between African American and Caucasian residents. The racial makeup of the Parish is 50.3% Black or African American, 45.9% White persons not Hispanic, 0.5% American Indian and Alaskan Native, 1.5% Asian, 3.3% Hispanic or Latino of any race, 0.1% Pacific Islander, and 1.8% of two or more races. The 2022 Estimates U.S. Census revealed that of the 95,772 households, 18.1% had children under the age of 5 years old living with them, 33.3% were married couples living together, and 39.1% had a female head of household.

Needs of Children and Families

The annual application for funding demonstrates the need for the continuation of high-quality comprehensive Head Start and Early Head Start (HS/EHS) services to children from birth to five years old and their families in Caddo Parish. It emphasizes the need to improve and develop services that are conducive to the development of children and their families by engaging in activities that will enhance their ability to develop their parenting and literacy skills to strengthen their families' unit. Caddo HS/EHS's model is based on the philosophy that a child benefits from a comprehensive interdisciplinary program that fosters optimum growth and development. Involvement of the child's entire family, as well as the community, is critical.

Chosen Program Option and Funded Enrollment Slots

The geographic location of HS/EHS-eligible children was approximated using the U.S. Census Bureau's American Fact finder and data from Census Tracts for the Parish in the service area. The program option and service areas are chosen in part because of the response to the express needs of low-income families in the proposed service areas. The following table shows the service area and options assessed and approved by the Policy Council and Board of Directors.

Centers and Facilities

All the centers listed in the following table are operated by the Caddo Community Action Agency (CCAA), except for The Arc Caddo-Bossier. Of the eleven centers operated by the Caddo Community Agency, two are owned by the grantee, the Parish Commission and offered to the Caddo Community Action Agency, rent free. Eight of the Centers are owned by the Caddo Community Action Agency with federal interest. Three of the centers are on land leased by the Caddo Community Action Agency, with the buildings being owned by the Agency with federal interest. The leases paid by the Agency are below the market rate with the difference between the market rate and the actual rent paid used as non-federal share.

HEAD START/EARLY HEAD START PROGRAM

Head Start/Early Head Start Centers Serving Areas of Greatest Need							
Center Name	Enrollment			Number of Classrooms		Performance Profiles	Service Area
	HS	EHS	Other	HS	EHS		
Balistine W. Hopkins	483			26		4.95	Caddo Heights, Mooretown, Queensborough, Ingleside, Cedar Grove
Brown E. Moore	295			16		4.94	Cedar Grove
Johnnie L. Cochran	139			8		4.98	Caddo Heights, Cedar Grove
Hersey D. Wilson	124			7		5.39	Caddo Heights, Cedar Grove
Eddie Jones	114			6		5.56	Allendale, Lakeside
Lake Bethlehem	95			5		5.23	MLK Community
C.E. Galloway	74			4		5.17	Stoner Hill, Highland, Waterside
Roy "Hoppy" Hopkins	72			4		5.31	Vivian, Oil City, Rodessa, and the northern part of the Parish
Alphonse Jackson		64			16	5.95	MLK Community
David Raines	56			3		5.06	MLK Community
Faith Lutheran	56			3		5.13	Mooretown
Mt. Bethel	56			3		5.09	Keithville Community
Arc of Caddo-Bossier		16	4*		2	5.71	Highland Community
Totals	1564	80	4	85	20	5.26	

* Pregnant Women

Eligibility, Recruitment, Selection, Enrollment, and Attendance

Children must live within the service and/or recruitment area in Caddo Parish. Enrollment applications are screened during the month of May by the Family Service Advocates at their individual centers. Family Service Advocates obtain the names from the Child Plus data System. This information is found in the Report Enrollment Priority Listing #2025. The Child Plus application data selects the students with the highest points. The Family Service Advocates picks the names that appears on the list generated by the system.

The points are given to each family according to the application that the Family Service Advocates have received from the family and based on responses to questions asked during the interview process. Applicants that have applied are notified by letter as to whether the child was accepted or added to the waitlist. A waitlist is maintained for those children not immediately placed in the Head Start Program and a referral is made to day-care centers that are part of the Caddo Smart Start Network.

At least 10% of the enrollment slots will be made available for children with disabilities. Caddo Pupil Appraisal referrals will support in meeting the quota. Up to 10% of the children enrolled may be from families that exceed the guidelines. Children referred by Child Protection (whereas a court order issued by a judge), will be placed expeditiously.

HEAD START/EARLY HEAD START PROGRAM

Procedures for Filing Vacancies

Vacancies will be filled within 30 days of a child's drop date. Children with disabilities may fill slots on an ongoing basis throughout the school year. If a vacancy occurs within the last sixty calendar days in the school year and the disability quota has not been met, there will be a need to continue enrolling until the quota has been met.

Vacancies will be filled according to the following priorities:

1. Children with disabilities (to meet the 10% requirement for enrollment)
2. Eligible children (homeless, foster care, receives, public assistance)
3. Children currently enrolled that moved from one area to another.
4. Children who are transitioning from Early Head Start.
5. Children with the greatest need based on points calculated.

Appropriate family support will be given when there are excessive absences including but not limited to: telephone calls, home visits, conferences, transportation, necessary referrals, etc. In cases where chronic absenteeism cannot be corrected and said absenteeism interferes with the child's ability to benefit from the program, and other attempts have been made through a team effort to keep the child on the roll, he/she will be withdrawn upon notification to the parent/guardian and the slot will be treated as a vacancy, which will be filled according to procedure listed above.

Selection Criteria for Pregnant Women

Selection priority shall be given to the following pregnant women: 1) teen mothers, 2) mothers with no high school diploma, 3) unemployed, 4) single parent, 5) medical risk, and 6) health or mental risk. It is important to note that when determining the number of individuals enrolled in the agency's EHS program, the agency may consider the pregnant woman as the one enrolled. Pregnant women may therefore fill the slot and be counted toward enrollment. The baby is enrolled at six weeks after birth in the slot being held by the mother.

EDUCATION AND CHILD DEVELOPMENT

Curriculum

Caddo uses the Frog Street Pre-K curriculum. Frog Street is one of the first-tier curriculums recognized by the Louisiana Department of Education. The curriculum provides activities and strategies to facilitate Dual Language Learners (DLLs) as they strengthen their native language development. This language education is attained by using resources and materials that are provided in English and Spanish. The curriculum is flexible and can easily incorporate other topics and resources. The Frog Street Curriculum Building Language for Literacy will also be used as a supplemental resource for language and early literacy development.

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Caddo uses the Frog Street Toddler curriculum for the Early Head Start program. This curriculum is also recognized as a first-tier curriculum by the Louisiana Department of Education. Designed around the latest scientific early brain development research, this year-round program focuses on enhancing the simple joy of childhood while equipping caregivers with tools and techniques to nurture curiosity through exploration. Frog Street Toddler, created by Dr. Pam Schiller, incorporates Dr. Becky Bailey's Conscious Discipline® and includes 52 weeks of activity choices specifically created for children ages 18- 36 months. Frog Street Toddler offers:

- Activity choices organized around five developmental domains
- Differentiated instruction options to meet the needs of all learners
- Easy infusion into daily routines, such as diaper changing, transitions and outdoor play
- Designed with intention and purpose to move children forward in their development
- Our program teaches the curriculum in English and Spanish.

Along with the curriculum, two additional learning resources from Hatch and Waterford are part of daily instruction. Ignite by Hatch is a digital learning platform that delivers engaging, research-based learning experiences through a dynamic digital play environment. The goals and objectives in Ignite by Hatch are aligned with the Frog Street curriculum and the School Readiness Goals. The Waterford Reading Academy is a fun interactive learning app rooted in the science of reading where students reading development is optimized to accelerate learning and provide targeted intervention.

Developmental Screening and Assessments

Caddo uses the Ages & Stages Questionnaires (ASQ-3) as the screening tool for Caddo Head Start and Early Head Start. The Assessment tool is Teaching Strategies Gold. Both ASQ-3, the screening tool, and Teaching Strategies Gold, the assessment tool, meet the requirements of the Head Start Framework, State Standards, and the program's expectations to prepare families and children for school readiness. Screenings using the ASQ-3 tool conducted within the program are done in accordance with the Code of Federal Regulations (CFR), Title 45, Chapter XIII, Part 1302.33 Subpart C. Screenings are conducted with the consent of the parent and are conducted within 45 days of the enrollment of the child.

Teaching Strategies Gold is the assessment tool mandated for the program as it relates to the program's participation the State's Early Childhood initiative and the program's participation in the Caddo Smart Start program. The state provides the assessment tool to the program free of cost which helps contribute to our non-federal share. Caddo Head Start and Early Head Start uses the tool to assess its students three times during the school year. Those assessments are performed during the Fall, Winter, and Spring.

Education Content Area

The Education Content Area consists of the HS/EHS Assistant Director in Charge of Education, Education/Transition Coordinator, two Education Coordinators, one Coach and a Spanish Facilitator. Caddo HS/EHS's Education Services are designed to meet a child's individual needs; therefore, Caddo HS/EHS will continue to follow the HS Performance Standards, the State of

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Louisiana Birth-5 Guidelines, and the Head Start Early Learning Outcomes Ages Birth to Five Framework.

Health Content Area

Caddo HS/EHS Health Content Area consists of the Health/ERSEA Coordinator, eighteen Family Service Advocates, four Senior Family Service Advocates and two Family Service Advocates from Early Head Start, one Registered Nurse Consultant, one Vision Consultant (the Lion's Club), and one Licensed Practical Nurse for Early Head Start. The Caddo HS/EHS Health Content Area commitment to wellness embraces a comprehensive vision of health for children, families, and staff. The role of the team is to oversee the implementation of the Health/Oral Service Area Plan. Head Start's concern with the whole child includes social competence as part of school readiness. Caddo HS/EHS gathers information to document their process for assuring positive child outcomes. This information provides an overall picture of the child from program entry to completion.

Nutrition Content Area

Nutrition Content Area staff consists of; Nutrition Coordinator, Assistant Nutrition Coordinator, Clerk Typist, (12) Food Technician Managers, (1) Food Tech Assistant Manager and (23) Food Technician Aides. The Nutrition Coordinator and Food Technician Managers have received their food safety certification. The role of the Nutrition Coordinator in the HS/EHS Program is to oversee and direct the planning, organizing, and implementation of nutrition assessments and education services for children and their families, as well as to train teachers on appropriate strategies and skills needed to implement innovative nutrition education. Nutrition is a major factor in childhood development throughout their growing years. Caddo HS/EHS's goals are aimed at educating the entire family about adequate nourishment by means of selecting, preparing, and consuming a variety of nutritious foods.

Family and Community Engagement

Family Service Advocates are responsible for engaging families in the family partnership agreement process. Our comprehensive family engagement program reflects research outcomes that support the family as a child's first and most important teacher. Using both the Parent, Family and Community Engagement Framework and the Relationship Based Competencies, our family services and instructional staff use a "parents as partners" approach. Through the initial Teacher and home visit interactions, and with the Family Service Advocates' ongoing work with families, we use a series of questionnaires and conversations to establish parent priorities for themselves, their families, and the program. This process provides the opportunity to positively influence and engage parents/families in rewarding life-long experiences that bring children, families, and communities together.

Parents are engaged in the day-to-day operations of the program by serving as classroom volunteers; participating in center committee meetings; serving on the Policy Council; or serving on ad hoc groups that are formed to address emerging needs. In addition, parents are engaged in their own child's learning and development by sharing screening and assessment results,

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collaborating with staff to identify at-home and at-school strategies to support their child; accessing referrals to outside agencies as needed; and through transition activities designed to increase their comfort with the kindergarten transition. A variety of resources are available to assist with unique needs such as developing family literacy, financial literacy, and parenting skills and supporting mental health. Resources are also available for victims of domestic violence, homelessness, substance abuse, and drug exposed/fetal alcohol syndrome.

Services for Children with Disabilities

The role of the Disabilities/Mental Health Coordinator is to ensure implementation of the Disabilities Service Plan, which outlines strategies to meet the requirements of the HS Act and the Individuals with Disabilities Education Act (IDEA) for children. The Disabilities/Mental Health Coordinator is responsible for overseeing services to children and families who have been identified with concerns, have pending referrals, or have an active Plan. Caddo HS/EHS understands that identifying a child's special needs is a critical step in ensuring success in early education and beyond. Due to strong partnerships with IDEA Part B and C agencies and prioritization of children with special needs, we have received referrals of children that are on an Individualized Education Plan (IEP) or Individualized Family Services Plan (IFSP) at the time of enrollment and we continue to receive referrals throughout the year.

Helping children with special needs to make meaningful progress towards school readiness requires ongoing training and support for our classroom instructional and home-based staff. The Disabilities/Mental Health Coordinator and Education Coordinators work in collaboration to identify annual staff training needs. In-service training may include, but is not limited to language, hearing, behavioral, classroom management, wellness, social-emotional development, etc. In addition, our written Disabilities Service Area Plan articulates expectations for services to children with special needs including accessibility and classroom adaptation, medication administration, and parent partnership and engagement.

Mental Health

The purpose of the child mental health program is to assist Head Start and Early Head Start children in emotional, cognitive, and social development, with the goal of being able to achieve social competence in each child. The content area is under the direction of the Disability/Mental Health Coordinator with the assistance of an Assistant Disability/Mental Health Coordinator, and a Disability/Mental Health Inclusion Advocate. The Mental Health Consultant, who is a licensed psychologist, is available throughout the centers each week to follow up on referrals from the Disability/Mental Health Coordinator. Students in the Mental Health Consultant's Occupational Therapy Program, who are also trained in behavior management, will assist the Mental Health Consultant in meeting the mental health/ behavioral needs of the Program.

For the 2023-2024 school year, the Disability/Mental Health Coordinator has partnered with two Mental Health Professionals through TIKES Infant & Early Childhood Mental Health Consultation Supports & Services to conduct interactive trainings with teachers, which focuses on enhancing the social-emotional development of the children in their classrooms, to assist teachers in implementing classroom strategies to support positive classroom and behavior

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management, and to provide parent workshops about topics related to early childhood and/or behavior management. These Mental Health Professionals are currently assigned to Balistine W. Hopkins, Brown E. Moore, and Hersey D. Wilson Head Start centers one day each week.

Transition

Assisting parents in understanding what to expect in a unique environment is an important role of Head Start and Early Head Start. Staff implements strategies, including written transition plans to facilitate effective and smooth transitions for children. Caddo HS/EHS assists parents in becoming their children's advocate to ensure that all children, including children with disabilities, have a smooth transition when entering, transitioning within, or transitioning out of the program. Transitions include moving from Early Head Start prenatal services to a child development program option such as center-based EHS; transitioning into the program from home or other childcare setting; moving from a birth to three years old setting such as Early Head Start to Head Start or other preschool program; and finally, moving from Head Start to kindergarten.

Services to Enrolled Pregnant Women

By delivering culturally relevant comprehensive services beginning in the prenatal period, Caddo HS/EHS can positively impact low-income expectant mothers with children at risk of health and developmental problems. Caddo HS/EHS partners with The Arc Caddo-Bossier specifically to support and provide services to expectant families enrolled in the EHS program by serving pregnant women. The services include comprehensive prenatal education, breastfeeding education, and post-partum health care. Prenatal education includes information about the following topics: typical fetal development, including the risks of smoking and drinking alcohol; what to expect during labor and delivery; nutrition education; and, post-partum recovery, including maternal depression.

The Arc uses Partners for a Healthy Baby as their core curriculum, which was developed by Florida State University. Every pregnant woman enrolled in the program will complete a Family Partnership Agreement (FPA), which outlines and individualizes the program's services that the family will receive during the prenatal and post-partum period. The FPA helps determine what services families need and how they are delivered during the pre-natal period. Collaboration with community partners is essential to Caddo HS/EHS's program when serving pregnant women. Examples of potential community partners include health clinics, transportation services, counseling and other mental health programs, and translation services for non-English-speaking families.

Transportation

Transportation is provided to those families who have no means of getting their children to school. The program has 24 buses in its fleet. Transportation is provided five days per week to and from eleven Head Start centers. Children are picked up at their front door, with the exception of apartment complexes and streets with no exits. For most of the program's students, the school day

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begins on the bus with children actively involved in some educational pursuit to prepare them for the day's activities.

GOVERNANCE, ORGANIZATIONAL, AND MANAGEMENT STRUCTURES

Governance

As the grantee, Caddo Parish Commission is legally and fiscally responsible for the oversight of all HS/EHS financial and program operations. To further emphasize internal controls, a Fiscal/Audit Committee has been established to ensure that fiduciary compliance is met. The Commission relies upon the Delegate Agency's 18-member Board of Directors (Board) which includes three Parish Commissioners. The Delegate Board follows the 2007 HS Act. The Board is comprised of representatives of a broad area of the population, including one-third low-income individuals, one-third elected officials, and one-third private sector (business and/or faith-based organization) representatives. The composition of the board ensures that all programs are truly represented, making it easier to respond to the needs of the targeted communities. Caddo HS/EHS has at least one member with fiscal management, two members with expertise in early childhood education and development and a licensed attorney who is a non-board member familiar with issues facing the board. Policies are implemented by the Board, which also monitors overall agency strategic priorities and operational systems and works in partnership with the Policy Council.

The Board has established, and continues to maintain, an organizational structure that addresses major functions, responsibilities, and accountability assigned to each staff. The President/CEO is responsible for the management of the daily operations of all programs and coordinates planning, management, and operation of the HS/EHS program, as set forth by the Performance Standards. Additionally, the Parish Administrator and the CCAA President/CEO guide Program Governance and are responsible for the oversight and support of early childhood programs. Funding for programs is allocated through state and federal agencies including the Louisiana Department of Health & Hospitals, Louisiana Workforce Commission, local Louisiana Workforce Development Boards, U.S. Department of Housing and Urban Development (HUD), Louisiana Department of Education, U.S. Department of Justice, and the U.S. Department of Health and Human Services. Since its inception in 1965, Caddo Head Start/Early Head Start has managed accounts for multiple funding streams and has allocated costs to different funding sources in accordance with general accounting practices and U.S. Office of Management and Budget (OMB) requirements.

The Policy Council (PC), a fifteen-member body comprised of twelve parents and three community representatives to work in partnership with key management staff and the Delegate Agency Board to develop, review, approve and/or disapprove policies and budgets in compliance with the HS Performance Standards and HS Act. The program governance system emphasizes the important contributions that parents make to the program and encourages parents, starting at the center level, to participate in the process of defining program goals that affect families. Policy Council members are responsible for communicating information and actions approved by the Policy Council to their parent committees after each monthly meeting.

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Caddo HS/EHS, in collaboration with all its subsidiary members, conducts an annual assessment at the end of each year. Members receive training on all aspects of the represented program and develop a master schedule. This process helps to assess the performance and degree of accomplishment of all content areas.

Human Resources (HR) Management

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

- President/CEO
- HS/EHS Director
- Finance Director
- Assistant Head Start Director

This team guides the administration of Caddo's HS/EHS program. The HS/EHS Director assures that the HS/EHS program follows all applicable requirements and regulations. Some of these requirements and regulations include not only those pertaining to the HS Act, but also those of governance, management systems and procedures, Human Resource management, fiscal management, facilities, materials and equipment, and those content areas described in this application and the HS Performance Standards.

Background Checks

The program is in the fifth year of comprehensive criminal background checks that have been mandated nationwide. Center managers are required to perform daily background checks to ensure that all staff continue to be eligible to work with pre-school children.

Orientation of New Staff, Consultants, and Volunteers

A comprehensive and thorough orientation for all new hires will be provided focusing on the Head Start Act, Head Start Performance Standards, Louisiana Licensing requirements and all Caddo Community Action Agency policies and procedures, which include Head Start Code of Conduct, and personnel and professional standards. At the annual pre-service training, all staff will be provided with recent updates to policies and procedures. All members of the Board of Directors and Policy Council are afforded the opportunity to be a part of and attend the program's Annual Governance Training. This training occurs every year between late September and early October. The training encompasses the history of Head Start, Head Start Act, Head Start Performance Standards, role of the board and Policy Council, and instruction on conducting meetings including Roberts Rules of Order.

Staff Training and Professional Development (Research Developed Coaching System)

The HS/EHS Director and Assistant HS/EHS Director will assess and continuously monitor and record the educational and professional development accomplishments within each content area. Professional development records will reflect the education and Continuing Education Units (CEUs) necessary to maintain degrees, certificates, and licensure. The training program is an

HEAD START/EARLY HEAD START PROGRAM

ongoing process designed to build relationships among staff and assist staff in acquiring or increasing the knowledge and skills needed to fulfill their job responsibilities, in accordance with the requirements of HS Act and CFR Title 45, Chapter XIII, Part 1306.23, Subpart B. In determining the elements included in the training program, Caddo HS/EHS considers assessment of staff and program goals and needs; design of the training and staff development plan; implementation of the plan; and links to the employees' performance appraisals.

Mentoring, coaching, and peer support will be obtained from professional group settings and one-on-one relationships. Staff members and volunteers in the Parish will learn how to support their peers positively while participating in in-house HR training and occasional community workshops. Following training, they will be assigned a Peer-Mentor to support them in providing quality services to the HS/EHS children and their families. Peer support groups will meet on a weekly basis to share information and problem solve on pressing work-related issues. All staff receives at least twenty-two (22) clock hours of training each year related to their job duties and responsibilities.

The administrative, management, and support staff have experience, credentials, and training to support continuous improvement and foster commitment to providing the highest level of services to children and their families in accordance with Head Start Performance Standards, regulations, and policies.

Supervision

Caddo HS/EHS's supervisory staff members form an important link between the HS/EHS Program model and the actual delivery of services. Supervisory personnel ensure that work is being performed efficiently and following established "best practices". They also ensure that the staff is meeting the federal, state, and corporations' guidelines and requirements. Supervisory personnel will open and maintain clear lines of communication among staff members, consultants, volunteers, and participants with their family members and members of the community at large.

Program Management and Quality Improvement

Management systems are part of Caddo HS/EHS's approach to delivering quality services to low-income children and families. Because the systems are all connected and interrelated, they impact each other, thereby positively influencing program services. Over its 50-year Head Start history, Caddo HS/EHS has developed effective and efficient systems. The following management systems are incorporated as part of this HS/EHS model:

Monitoring System

Continuous monitoring ensures that activities are embedded in service delivery action plans; deadlines are established, and progress measured against completion date; procedures facilitate the completion and fidelity of all tasks, including ensuring that they are administered according to the HS Act, HS Program Performance Standards, local program goals and objectives, and Office of Head Start (OHS) Monitoring Tool instrument.

HEAD START/EARLY HEAD START PROGRAM

Record Keeping and Reporting System

This system provides the necessary information to make timely and accurate information available to program staff to monitor quality of program services; to assist in program planning and management; and, to ensure delivery of high-quality services. The agency's policy on confidentiality of information ensures that access to files is controlled, family permission forms for release of information are current, and staff members are trained on all laws pertaining to confidentiality policies.

The use of computers for record keeping, monitoring, and tracking allows for accurate and timely reports required by federal, state, and local authorities. The agency's record-keeping and reporting system generates reports of financial status and program operations for use by quality assurance managers, program accountability, and Board, Policy Council, and staff. Caddo HS/EHS's goal for confidentiality of records is 100% reliability. All records are retained for three years, plus one year from the date of the last agency-wide independent and/or federal audit at the corporate level, administrative level, and center level.

Program Governance System

Caddo HS/EHS has developed a program governance system that affords parents the opportunity to be involved in the Caddo HS/EHS decision-making process. The program governance system emphasizes the important contributions that parents make to the program and encourages parents, starting at the center level, to participate in the process of defining program goals that affect families. The training system supports all governing bodies in "skill building". These skills are needed for parents to be able to assist the administration in its stewardship role and to participate effectively in the shared governance structure while also assessing program achievements.

Planning System

Caddo HS/EHS's planning system relies on program staff, PC members, community agencies, and Delegate Board members to conduct and update the annual Community Assessment (CA). The CA is conducted to collect information regarding strengths, needs, and resources of Caddo HS/EHS's programs and to focus on the needs as they relate to the goals and objectives of the HS/EHS program. Information collected from the Community Assessment (CA), Self-Assessment (SA), and program outcomes are shared among the groups to determine any significant changes in program and service areas. Together, the groups will focus on family needs, interests, resources, population, education, and health to establish long and short-term program goals and financial objectives.

Content Area Plans are updated annually, reflecting the findings of the CA, SA, and program and children's outcomes. These outcomes and results guide the specific content areas of the program in day-to-day delivery of services. In collaboration with the Policy Council, staff will develop, review, and update plans in each content area of Early Childhood & Health Services, Family & Community Engagement; Program Design & Management; Transition; and Career Development and are approved through the PC and Board prior to implementation.

HEAD START/EARLY HEAD START PROGRAM

Communication System

Caddo HS/EHS's system for communication addresses both internal and external communications. The system was created to ensure timely and accurate information is provided to grantee staff, parents, the Governing Board, HS/EHS PC, and the community funding sources.

External Communication

External communication channels are employed to facilitate understanding of policies, processes, procedures, and documentation. Various technology systems in place include telephones, fax machines, email and internet services, as well as traditional methods such as postal services, meetings, and various carrier services.

Communication with Parents

Communication with parents is ongoing throughout the year and accomplished in many ways, including activities related to Family & Community Engagement, home visits, regularly scheduled parent meetings, culturally relevant activities, workshops, parent/teacher conferences, newsletters, telephone contacts, and one-on-one meetings.

Communication with Policy Groups

At each monthly PC meeting, the HS/EHS Director will share all communications relating to the program (policies, guidelines, and/or new legislation), ensuring that all current communications received from Administration for Children and Families are discussed at the first PC meeting held after the date they are received. Measures will be taken by the PC to correct problems as they arise.

Communication with the Governing Body

The Commission and the Delegate Board receives regular and accurate information, including reports about program planning, policies, and agency operations. The Financial Procedures Manual, Procurement Policy, Planning, Budgeting and Monitoring Procedures, and Administrative Plans are developed in collaboration with the PC, Board, and the Commission to ensure appropriate internal controls for safeguarding assets, checking the accuracy and reliability of accounting data, and promoting operating efficiency. All plans are reviewed, updated/revise, and approved annually.

Internal Communication

Internal Communication is achieved formally and informally through interoffice memoranda, announcements, staff meetings, e- mails, and training/ workshops with staff members. Ideas and concerns are discussed, constructive feedback gathered, and strategies developed to improve delivery of services to children and families.

Self-Assessment System

The annual Self-Assessment is a tool compiled by parents, board members, community members, and staff that analyzes and monitors the delivery of services each year. Community members, Policy Council members, and Board members receive training and collaborate to assess each area of the program in order to identify strengths and weaknesses. A formal assessment approach is implemented by using a master schedule for tracking collection of data

HEAD START/EARLY HEAD START PROGRAM

regarding performance at every center through observation of activities, review of written materials, and interviews with staff and parents. This SA is used by program management for planning program activities. A Program Improvement Plan (PIP) is then developed to address areas of concern and compliance.

Coordination with State Programs/Quality Rating and Improvement System

Caddo HS/EHS ensures strong coordination with State programs as a member of the Caddo Early Childhood Community Network (Caddo Smart Start) for all publicly funded programs. As part of the Network, Caddo HS/EHS teaching staff benefit from our coordination with the Department of Education to invest in professional development. We participate in the Louisiana Early Childhood Community Network program, which promotes the recruitment, retention, professional development, and education of qualified childcare employees who work with birth to five-year-old children. The program is designed to support individuals through unit bearing professional development, support for specific and specialized training opportunities, linkages to higher education and appropriate outreach and supportive services. Caddo HS/EHS has been intricately involved in the Performance Rating System since its inception.

Licensing of Facilities

All our center-based services are provided in facilities that are licensed by the State of Louisiana's Department of Education Licensing Unit. The State has established regulations for licensure and oversight and a State Licensing Analyst regularly monitors compliance with the State's requirements through both announced and unannounced site visits. Caddo HS/EHS has never had a childcare license suspended or terminated by the State. If State and Federal requirements differ, it is the policy of Caddo HS/EHS to always implement the more stringent of the two requirements.

We have invested significant financial resources in our facilities (including classroom space, kitchens, rest rooms, socialization spaces, and playgrounds) over the past fifty plus years, and we are proud to offer our families beautiful, well-equipped, safe learning environments for children. Our outside environments are reflective of the natural elements that living in Caddo Parish afford us. A walk through our playgrounds would find a variety of trees and play areas that compliment rather than obstruct the natural beauty of the service area. All our centers are open and accessible to parents and staff to encourage parent and family involvement and promote on-going communication for internal quality improvement. Facilities are accessible to Federal and State officials for monitoring and ensuring compliance.

HEAD START/EARLY HEAD START PROGRAM

2023 MAJOR ACCOMPLISHMENTS

- The Caddo Parish Commission Head Start Program has been designated to host the Louisiana Head Start Association Conference to be held in July 2024.
- With funding from Caddo Parish Commission, an electronic fence was installed at the Hersey D. Wilson Complex at 4055 St. Vincent Avenue.
- With funding from the Quality Improvement Grant, each staff received an additional 2% with their Cost-of-Living-Increase (COLA).
- Our Early Head Start Center Manager Servitra Godwin was nominated to the Louisiana Department of Education (LDOE) for the Leader of the Year Award. Apart from that honor, the LDOE selected Mrs. Godwin to participate in the Louisiana Early Learning Academy (LELA) where she completed the 10-month program and is now LELA certified.
- The Lions Club presented Health/ERSEA Coordinator Belinda Samuels with the Helen Keller “Knights of the Blind” Award.
- Our Mental Health/Disability Coordinator Princess Jones has received the TBRI (Trust-based Relational Intervention) Practitioner's certification, which is an evidenced based, trauma informed, holistic intervention to behavior management.
- Each Head Start and Early Head Start classroom received a new Hatch touchscreen computer and desk as part of the Caddo-Hatch 3-year lease program. These computers ensure that students have access to the learning resource Ignite by Hatch and that teachers have access to Insights by Hatch, a dashboard of real-time data and reports.
- Starting in March 2023, the Waterford Reading Academy was piloted with 28 classrooms and 450 students. The successful pilot turned into a full launch of Waterford Reading Academy to all classrooms in August 2023.
- In returning to normal daily operations after COVID, all Head Start centers have electronic security door access with scheduled timeframes to have the doors unlocked to allow parents to enter the building for morning drop-offs and afternoon pick-ups.
- Partnered with the Caddo Parish Parks and Recreation Department to organize a T-Ball League for Head Start children to encourage children to get outdoors. These games were played after school hours at one of the Head Start Centers. The Parish Parks and Recreation Department supplied the equipment and refreshments served after each game. Parents, staff, and volunteers participated in all activities.
- Television and radio advertising campaigns were done to increase awareness and help recruit Head Start and Early Head Start students to ensure full program enrollment.

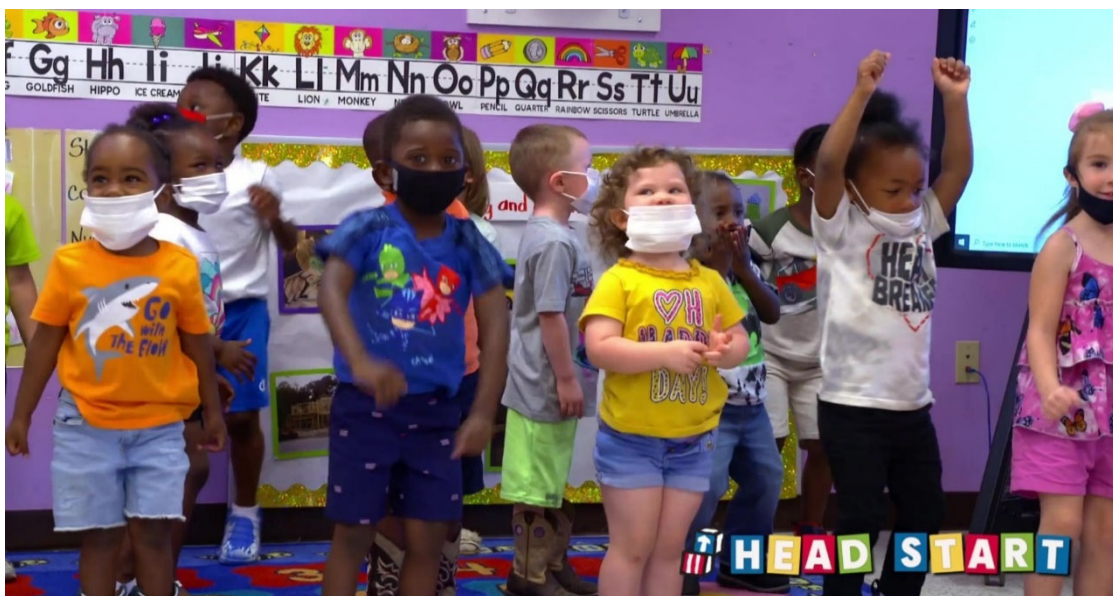
HEAD START/EARLY HEAD START PROGRAM

EXPENDITURE SUMMARY

	<u>2022 Actual</u>	<u>2023 Amended</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
Grant Programs	\$ 14,306,864	\$ 13,500,000	\$ 14,580,049	\$ 14,000,000
Total Expenditures	<u>14,306,864</u>	<u>13,500,000</u>	<u>14,580,049</u>	<u>14,000,000</u>



Instructional lesson – learning to write the letter ‘r’



Instructional lesson – The Morning Song

HEAD START/EARLY HEAD START PROGRAM



Brown E. Moore Head Start T-Ball players



Waterford Ready Academy – Waterford Family Literacy Night



SUMMARY OF CHANGES BETWEEN 2024 PROPOSED AND ADOPTED BUDGET

The Caddo Parish organization chart and the General Fund budget were updated to include two new departments, Information Systems (IS) and Communications. Formerly a division of the Department of Finance, the Department of Information Systems (IS) was established due to the Parish's increased reliance on technology. Formerly a division of Administration, the Department of Communications was established due to the Parish's increased reliance on communications across multiple platforms.

Riverboat Fund expenditures increased by \$10,000 to be appropriated for the Dream Keepers Alliance – MLK Celebration Weekend. Additionally, \$3,000 in proposed funding for Oasis of Hope Louisiana were reallocated to the HeartWork Foundation.

These changes were a result of decisions made by the Commission during the special meeting to adopt the 2024 Operating and Capital Improvement Budget on December 5, 2023.





PARISH OF CADDO

2024 Fund Balance Analysis
All Funds

	Beginning Fund Balance	Projected Revenues	Transfers In	Transfers Out	Operations	Debt Service	Total Appropriations	Revenue Over/(Under) Expenditures	Ending Fund Balance	% Budget
General Fund										
General Fund	\$ 17,509,792	11,097,007	6,600,000	4,900,000	15,459,843	255,650	15,715,493	(2,918,486)	14,591,306	93%
Special Revenue Funds										
Public Works Fund	\$ 43,764,865	21,135,691	-	19,015,000	8,553,917	-	8,553,917	(6,433,226)	37,331,639	436%
Building Maintenance Fund	\$ 9,313,788	5,425,149	-	1,685,000	5,698,545	135,000	5,833,545	(2,093,396)	7,220,392	124%
Detention Facilities Fund	\$ 9,951,584	10,018,817	2,975,000	1,945,000	12,048,212	205,250	12,253,462	(1,204,645)	8,746,939	71%
Parks and Recreation Fund	\$ 2,508,362	1,718,652	-	130,000	2,238,002	-	2,238,002	(649,350)	1,859,012	83%
Solid Waste Fund	\$ 26,965,173	5,195,869	-	1,110,000	4,569,489	-	4,569,489	(483,620)	26,481,553	580%
Juvenile Justice Fund	\$ 7,093,520	4,949,561	4,050,000	835,000	9,516,414	-	9,516,414	(1,351,853)	5,741,667	60%
Health Tax Fund	\$ 5,642,079	3,929,955	-	960,000	4,425,669	89,500	4,515,169	(1,545,214)	4,096,865	91%
Biomedical Fund	\$ 1,398,982	3,277,705	-	-	3,237,953	-	3,237,953	39,752	1,438,734	44%
Riverboat Fund	\$ 504,322	855,500	232,000	145,000	1,148,322	-	1,148,322	(205,822)	298,500	26%
Criminal Justice Fund	\$ 3,672,242	6,749,214	6,000,000	12,500,000	233,424	-	233,424	15,790	3,688,032	1580%
Head Start Fund	\$ -	14,000,000	-	-	14,000,000	-	14,000,000	-	-	0%
Oil and Gas Fund	\$ 19,291,302	1,413,000	-	13,089,500	62,793	399,700	462,493	(12,138,993)	7,152,309	1546%
Opioid Settlement Fund	\$ 143,591	1,010,000	-	50,000	1,062,523	-	1,062,523	(102,523)	41,068	4%
Economic Development Fund	\$ 1,118,915	557,000	-	-	486,057	-	486,057	70,943	1,189,858	245%
Economic Develop Trust Fund	\$ 51,458	1,050	-	-	51,000	-	51,000	(49,950)	1,508	3%
Law Officers Witness Fund	\$ 45,223	17,400	-	-	32,449	-	32,449	(15,049)	30,174	93%
Housing Choice Voucher Fund	\$ 6,849	550,000	-	-	550,000	-	550,000	-	6,849	1%
American Rescue Fund	\$ 1,143,847	23,080,000	-	13,640,000	10,000,000	-	10,000,000	(560,000)	583,847	6%
E. Edward Jones Housing Fund	\$ 3,790,250	1,880,000	-	-	1,012,936	-	1,012,936	867,064	4,657,314	460%
Reserve Trust Fund	\$ 32,948,366	563,000	5,000,000	-	359,959	-	359,959	5,203,041	38,151,407	10599%
Debt Service Fund										
Debt Service Fund	\$ 5,491,905	2,907,406	-	-	149,263	3,869,528	4,018,791	(1,111,385)	4,380,520	109%
Capital Project Funds										
Capital Improvement Fund I	\$ 1,212,283	2,500	-	725,000	8,764	-	8,764	(731,264)	481,019	5489%
Capital Improvement Fund II	\$ 4,930,009	5,000	-	655,000	-	-	-	(650,000)	4,280,009	100%
Capital Improvement Fund III	\$ 20,792,997	15,000	-	7,000,000	-	-	-	(6,985,000)	13,807,997	100%
Internal Service Funds										
Group Insurance Fund	\$ 3,106,876	6,337,991	-	-	6,671,973	-	6,671,973	(333,982)	2,772,894	42%
General Insurance Fund	\$ 1,022,326	1,735,100	-	55,000	2,518,801	-	2,518,801	(838,701)	183,625	7%



PARISH OF CADDO

Budget Summary
Governmental Funds

		2022	2023	2024 Adopted				% Change From PY	
		Adopted Total	Adopted Total	General	Special Revenue	Debt Service	Capital Project		Total
Revenues									
Ad Valorem Taxes	\$	47,899,112	49,065,765	7,691,007	41,110,499	2,900,406	-	51,701,912	5.37%
Sales Taxes		10,750,000	13,400,000	-	14,925,000	-	-	14,925,000	11.38%
Licenses and Permits		1,227,000	1,219,500	880,000	509,000	-	-	1,389,000	13.90%
Intergovernmental		48,597,877	48,699,368	2,016,000	42,324,864	-	-	44,340,864	(8.95%)
Gaming		1,250,000	1,200,000	-	1,400,000	-	-	1,400,000	16.67%
Oil and Gas		600,000	750,000	-	1,000,000	-	-	1,000,000	33.33%
Charges for Services		605,400	611,300	225,000	427,250	-	-	652,250	6.70%
Fines and Forfeitures		10,000	10,000	-	10,000	-	-	10,000	0.00%
Rents and Interest Earned		2,633,639	1,451,153	85,000	1,548,450	7,000	124,447	1,764,897	21.62%
Other Revenues		189,500	360,500	200,000	1,202,500	-	-	1,402,500	289.04%
Total Revenues		113,762,528	116,767,586	11,097,007	104,457,563	2,907,406	124,447	118,586,423	1.56%
Expenditures									
Parish Commission		732,364	764,920	785,753	-	-	-	785,753	7.29%
District Court		1,987,978	2,084,253	2,201,906	-	-	-	2,201,906	10.76%
District Attorney		6,660,889	7,140,013	7,384,254	-	-	300,000	7,684,254	15.36%
Coroner		638,000	243,000	258,000	-	-	36,000	294,000	(53.92%)
Administration and Legal		4,715,541	1,790,600	1,070,689	1,062,523	-	1,242,000	3,375,212	(28.42%)
Human Resources		236,941	258,745	275,247	-	-	-	275,247	16.17%
Finance		460,064	498,154	541,976	-	-	-	541,976	17.80%
Communications		-	-	131,881	-	-	-	131,881	0.00%
Information Systems		437,616	338,346	293,779	-	-	100,000	393,779	(10.02%)
Registrar of Voters/Elections		865,321	923,267	949,522	-	-	-	949,522	9.73%
LSU Extension Service		74,300	72,500	72,500	-	-	10,000	82,500	11.04%
Head Start		13,500,000	13,500,000	-	14,000,000	-	-	14,000,000	3.70%
Housing Choice Voucher Program		435,000	500,000	-	550,000	-	-	550,000	26.44%
Public Works		20,485,546	22,380,753	-	8,553,917	-	18,355,000	26,908,917	31.36%
Public Building Maintenance		12,521,569	8,197,518	289,648	6,308,722	-	5,576,500	12,174,870	(2.77%)
Caddo Correctional Center		13,323,079	12,375,302	-	12,048,212	-	6,195,000	18,243,212	36.93%
Parks and Recreation		13,132,238	5,596,196	-	2,238,002	-	11,066,000	13,304,002	1.31%
Solid Waste Disposal		5,372,217	5,766,043	-	4,569,489	-	1,010,000	5,579,489	3.86%
Juvenile Court		1,133,220	1,013,859	-	1,192,200	-	-	1,192,200	5.20%
Juvenile Probation Operations		3,864,391	4,135,517	-	4,809,411	-	-	4,809,411	24.45%
Juvenile Detention		3,080,732	2,953,163	-	2,904,626	-	-	2,904,626	(5.72%)
Parish Health Unit		1,369,994	1,286,766	-	854,534	-	1,210,000	2,064,534	50.70%
Animal Services and Mosquito Control		3,669,146	3,552,091	-	3,492,221	-	215,000	3,707,221	1.04%

PARISH OF CADDO

Budget Summary
Governmental Funds

	2022	2023	2024 Adopted				% Change From PY	
	Adopted Total	Adopted Total	General	Special Revenue	Debt Service	Capital Project		Total
Economic Development	612,000	691,000	-	350,000	-	-	350,000	(42.81%)
Debt Service	3,543,163	3,588,012	255,650	-	4,018,791	-	4,274,441	20.64%
Emergency Rental Assistance	6,534,913	12,498,318	-	1,012,936	-	-	1,012,936	(84.50%)
American Rescue Plan	20,912,000	18,012,000	-	10,000,000	-	-	10,000,000	(52.18%)
All Other	9,321,589	6,232,760	1,204,688	6,170,321	-	778,711	8,153,720	(12.53%)
Total Expenditures	149,619,811	136,393,096	15,715,493	80,117,114	4,018,791	46,094,211	145,945,609	7.00%
Excess (Deficiency) of Revenues Over Expenditures	(35,857,283)	(19,625,510)	(4,618,486)	24,340,449	(1,111,385)	(45,969,764)	(27,359,186)	39.41%
Other Financing Sources (Uses)								
Proceeds From Bond Issue	-	-	-	-	-	-	-	0.00%
Operating and Capital Transfers In	49,620,980	37,137,000	6,600,000	18,257,000	-	45,983,500	70,840,500	42.76%
Operating and Capital Transfers Out	(49,620,980)	(37,137,000)	(4,900,000)	(65,104,500)	-	(8,380,000)	(78,384,500)	57.97%
Total Other Financing Sources (Uses)	-	-	1,700,000	(46,847,500)	-	37,603,500	(7,544,000)	0.00%
Net Change in Fund Balances	(35,857,283)	(19,625,510)	(2,918,486)	(22,507,051)	(1,111,385)	(8,366,264)	(34,903,186)	77.85%
Fund Balance at Beginning of Year	199,686,353	209,935,345	17,509,792	169,354,718	5,491,905	46,871,364	239,227,779	13.95%
Fund Balance at End of Year	\$ 163,829,070	190,309,835	14,591,306	146,847,667	4,380,520	38,505,100	204,324,593	7.36%

PARISH OF CADDO

**Budget Summary
Internal Service Funds**

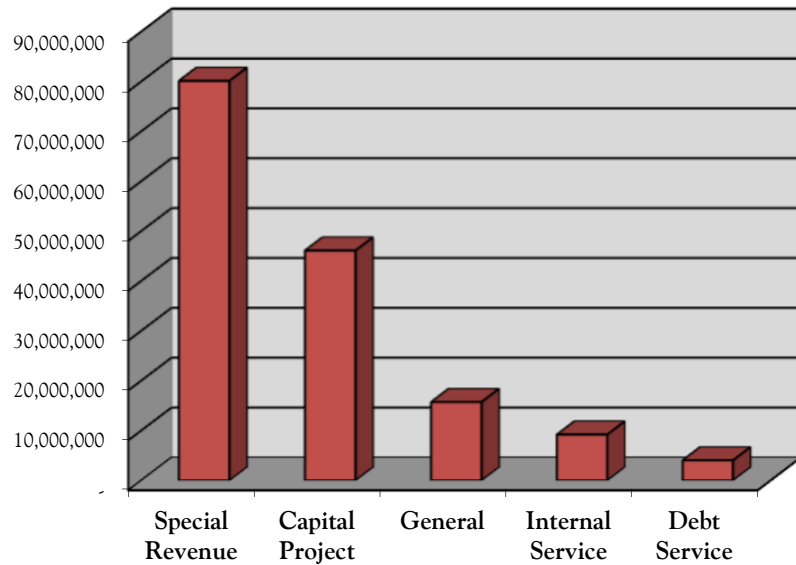
	<u>2022</u> Adopted Total	<u>2023</u> Adopted Total	<u>2024 Adopted</u>			<u>% Change</u> <u>From PY</u>
			Group Insurance	General Insurance	Total	
<u>Operating Revenues</u>						
Employer Group Insurance Contributions	\$ 3,726,933	3,711,489	3,688,033	-	3,688,033	(0.63%)
Employee Group Insurance Contributions	1,269,556	1,264,926	1,349,705	-	1,349,705	6.70%
Retired Employee Group Insurance Contributions	325,000	325,000	325,000	-	325,000	0.00%
Employer Retired Group Insurance Contributions	854,696	897,431	960,253	-	960,253	7.00%
Casualty Insurance Premiums	1,009,800	1,059,997	-	1,219,000	1,219,000	15.00%
Workers Compensation Insurance Premiums	459,000	482,000	-	506,100	506,100	5.00%
Miscellaneous Revenue	-	-	-	-	-	0.00%
Total Operating Revenues	7,644,985	7,740,843	6,322,991	1,725,100	8,048,091	3.97%
<u>Operating Expenses</u>						
Employee Group Insurance Program	6,284,419	6,625,062	6,671,973	-	6,671,973	6.17%
Casualty Insurance Program	1,281,669	1,323,128	-	1,685,361	1,685,361	31.50%
Workers Compensation Insurance Program	809,058	833,286	-	833,440	833,440	3.01%
Total Operating Expenses	8,375,146	8,781,476	6,671,973	2,518,801	9,190,774	4.66%
Total Operating Income (Expense)	(730,161)	(1,040,633)	(348,982)	(793,701)	(1,142,683)	9.81%
<u>Non-Operating Revenue (Expense)</u>						
Interest Earned	52,000	25,000	15,000	10,000	25,000	0.00%
Interest Expense	-	-	-	-	-	0.00%
Transfer to Capital Outlay	-	-	-	(55,000)	(55,000)	0.00%
Total Non-Operating Income (Expense)	52,000	25,000	15,000	(45,000)	(30,000)	(220.00%)

PARISH OF CADDO

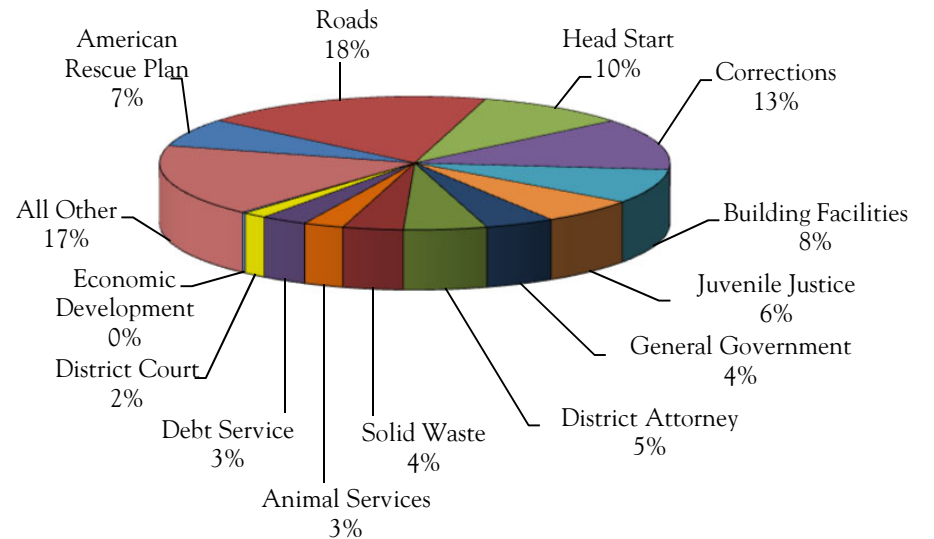
Budget Summary Internal Service Funds

	2022 Adopted Total	2023 Adopted Total	2024 Adopted			% Change From PY
			Group Insurance	General Insurance	Total	
Change in Net Assets	(678,161)	(1,015,633)	(333,982)	(838,701)	(1,172,683)	15.46%
Net Position at Beginning of Year	6,903,347	4,539,894	3,106,876	1,022,326	4,129,202	(9.05%)
Net Position at End of Year	\$ 6,225,186	3,524,261	2,772,894	183,625	2,956,519	(16.11%)

EXPENDITURES BY FUND TYPE - ALL FUNDS



EXPENDITURES - GOVERNMENTAL FUNDS



PARISH OF CADDO

5-Year Forecast
Governmental Funds

	Proposed Budget 2024	FORECAST				
		2025	2026	2027	2028	2029
<u>Revenues</u>						
Ad Valorem Taxes	\$ 51,701,912	52,735,950	53,790,669	54,866,483	55,963,812	57,083,089
Sales Taxes	14,925,000	15,148,875	11,075,000	11,241,000	11,410,000	11,581,150
Licenses and Permits	1,389,000	1,402,890	1,251,660	1,264,180	1,276,820	1,289,600
Intergovernmental	44,340,864	26,767,681	27,303,035	22,849,095	23,306,077	23,772,198
Gaming	1,400,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Oil and Gas	1,000,000	500,000	550,000	600,000	650,000	700,000
Charges for Services	652,250	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	1,764,897	2,200,000	2,222,000	2,244,000	2,266,000	2,288,000
Other Revenues	1,402,500	190,000	191,900	193,900	195,800	197,700
Total Revenues	118,586,423	100,866,996	98,312,064	95,192,658	97,008,909	98,858,537
<u>Expenditures</u>						
Parish Commission	785,753	801,468	817,497	833,847	850,524	867,535
District Court	2,201,906	2,245,944	2,290,863	2,336,680	2,383,414	2,431,082
District Attorney	7,684,254	7,837,939	7,994,698	8,154,592	8,317,684	8,484,037
Coroner	294,000	299,880	305,878	311,995	318,235	324,600
Administration and Legal	3,375,212	4,612,339	4,704,586	4,798,677	4,894,651	4,992,544
Human Resources	275,247	280,752	286,367	292,094	297,936	303,895
Finance	541,976	552,816	563,872	575,149	586,652	598,385
Communications	131,881	134,519	137,209	139,953	142,752	145,607
Information Systems	393,779	401,655	409,688	417,881	426,239	434,764
Registrar of Voters/Elections	949,522	968,512	987,883	1,007,640	1,027,793	1,048,349
LSU Extension Service	82,500	84,150	85,833	87,550	89,301	91,087
Head Start	14,000,000	14,280,000	14,565,600	14,856,912	15,154,050	15,457,131
Housing Choice Voucher Program	550,000	561,000	572,220	583,664	595,338	607,244
Public Works	26,908,917	16,895,220	17,233,124	17,577,787	17,929,343	18,287,929
Public Building Maintenance	12,174,870	7,772,000	7,927,440	8,085,989	8,247,709	8,412,663
Caddo Correctional Center	18,243,212	10,589,668	10,801,461	11,017,491	11,237,840	11,462,597

PARISH OF CADDO

**5-Year Forecast
Governmental Funds**

	Proposed	FORECAST				
	Budget 2024	2025	2026	2027	2028	2029
Parks and Recreation	13,304,002	3,099,889	3,161,887	3,225,125	3,289,627	3,355,420
Solid Waste Disposal	5,579,489	4,133,254	4,215,919	4,300,237	4,386,242	4,473,967
Juvenile Court	1,192,200	987,089	1,006,831	1,026,967	1,047,507	1,068,457
Juvenile Probation Operations	4,809,411	4,905,599	5,003,711	5,103,785	5,205,861	5,309,978
Juvenile Detention	2,904,626	2,962,719	3,021,973	3,082,412	3,144,061	3,206,942
Parish Health Unit	2,064,534	1,023,443	1,043,912	1,064,790	1,086,086	1,107,808
Animal Services and Mosquito Control	3,707,221	3,242,412	3,307,260	3,373,405	3,440,874	3,509,691
Economic Development	350,000	550,000	561,000	572,220	583,664	595,338
Debt Service	4,274,441	4,359,930	3,686,302	3,760,030	3,835,203	3,911,908
American Rescue Plan	10,000,000	-	-	-	-	-
All Other	9,166,656	4,712,331	4,806,578	4,000,000	4,010,000	4,010,000
Total Expenditures	145,945,609	98,294,527	99,499,591	100,586,876	102,528,586	104,498,958
Excess (Deficiency) of Revenues Over Expenditures	(27,359,186)	2,572,469	(1,187,527)	(5,394,218)	(5,519,676)	(5,640,421)
Fund Balance at Beginning of Year	239,227,779	211,868,593	214,441,062	213,253,535	207,859,317	202,339,641
Fund Balance at End of Year	\$ 211,868,593	214,441,062	213,253,535	207,859,317	202,339,641	196,699,219

BUDGET PREPARATION AND REVIEW PROCESS

Budget Adoption

The Parish Administrator is responsible for the development and submission of the proposed annual operating and capital improvement budgets. The development process is initiated through the efforts of a Budget Team consisting of the Parish's administrative and financial staff as well as operating department directors and representatives of the independent agencies funded in the Parish budget. Each department and agency prepare a budget request, which is reviewed by the entire Budget Team. Capital project priorities are determined based upon the needs of the entire Parish. When the Budget Team completes its development process, the final proposed budget document is assembled for submission to the Parish Commission. The Home Rule Charter requires the proposed budget to be submitted by November 1st and the finalized budget to be adopted by December 27th.

The Commission calls for a public hearing to obtain taxpayer comments on the proposed budget prior to beginning a formal review. After the public hearing, a special meeting is scheduled for review and adoption of the budget. The proposed budget is available for public viewing at the downtown branch of the Shreve Memorial Library. The budget is also posted on our website at www.caddo.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

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.

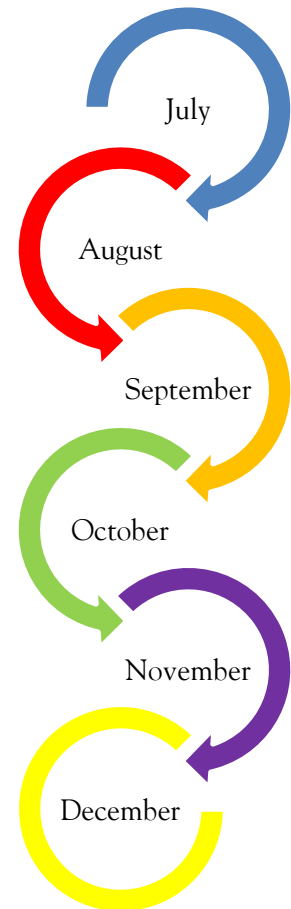
Budgets for the internal service funds are prepared on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when obligated to the Parish and expenses are recognized when a commitment is made.

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 2024 budget	July 10, 2023
Budget Team convened to begin initial discussion of overall goals and priorities	August 7, 2023
Budget Team sets capital outlay priorities	August 7, 2023
Budget Team received and reviewed first draft of funding proposals	August 7, 2023
Submission deadline for final departmental and agency funding requests	August 14, 2023
Budget Team made final determination of proposed operating and capital budgets	September 15, 2023
Budget presented to Parish Commission at special meeting	October 26, 2023
Parish Commission holds Public Hearing on proposed budget	November 16, 2023
Parish Commission adopts final budget at special meeting	December 05, 2023



FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

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

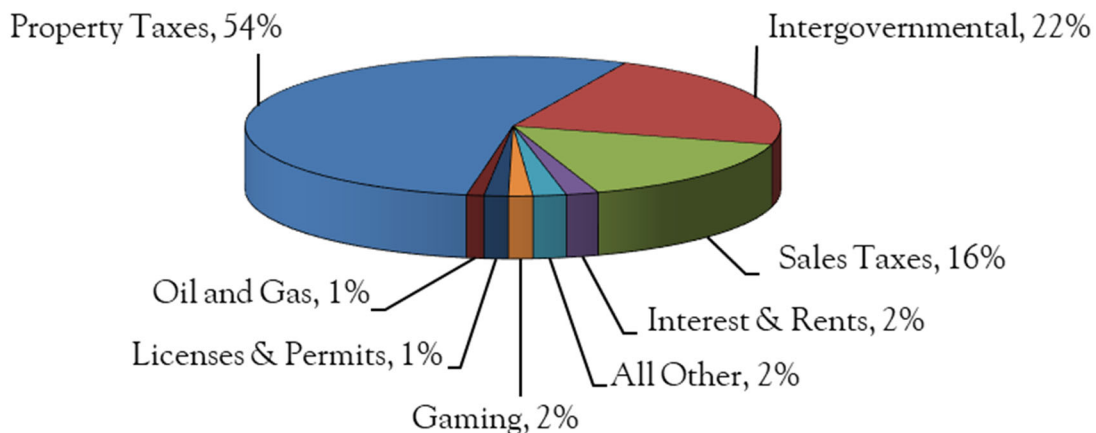
Balanced Budget

Louisiana law requires the Parish to adopt a balanced budget for the General Fund, as well as certain Special Revenue Funds and Capital Project Funds. In accordance with Louisiana law, the Parish's budget is considered balanced when expenditures do not exceed total available revenues and beginning fund balance. The Parish cannot report a deficit fund balance in those funds that are legally required to have an adopted budget.

Revenues

Revenues are estimated at conservative levels to guard against unanticipated economic downturns, an unexpected decrease in state revenues, or decreases in collection levels. The Department of Finance prepares revenue estimates for each fund. Many of the projections are developed from information derived from the various departments. The major sources of revenues for the Parish are taxes, intergovernmental revenues, oil and gas, and gaming.

Revenues by Source - Governmental Funds



FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

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 163. 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 2024, ad valorem taxes are estimated to generate \$51.7 million or 54% of the Parish's total revenues. Ad valorem taxes are included in the General Fund, certain Special Revenue Funds and the Debt Service Fund. The ad valorem revenue remained stagnant from 2017 to 2022 due to the lack of any significant oil and gas activity. The ad valorem revenue increased in 2023 due to Oil and Gas activity. The Parish expects to see an increase by approximately 5% in 2024 due to an overall increase in property tax assessment.

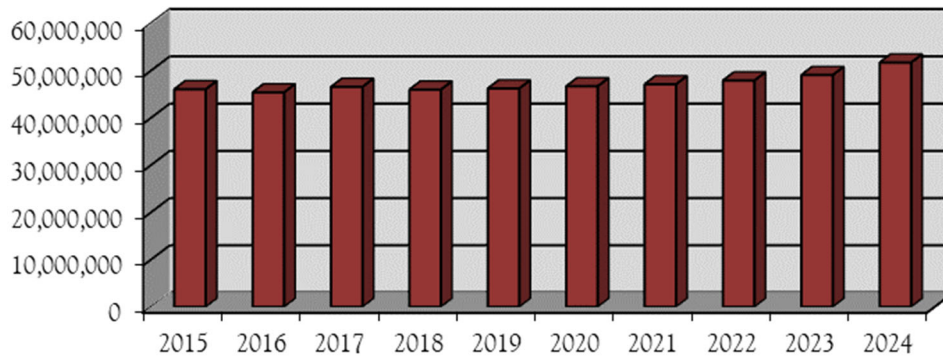
It is the Parish's policy to not roll-forward ad valorem taxes. Roll-forward is the process used to increase ad valorem revenue as a result of the reassessment of property values. Since the Parish does not roll-forward, increases in ad valorem taxes are the result of new properties being added to the 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 2024 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 2024 tax revenues. The taxable valuation for 2023 is projected to remain stable with a 1% increase from the Assessor's estimate for 2022 which increased 4% from the 2021 assessment.

FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

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 2024, the estimate for these items was 2.5%, the same at 2023. The Parish decreased the estimate of uncollectible taxes by of 1% in 2022. In 2021 the estimated uncollectible was increased to 3.5% due to COVID-19, and the budgeted tax revenues were thus adjusted. Fortunately, the Parish did not experience any issues with collections.

Ad Valorem Taxes - 10 Year History



Sales Taxes

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

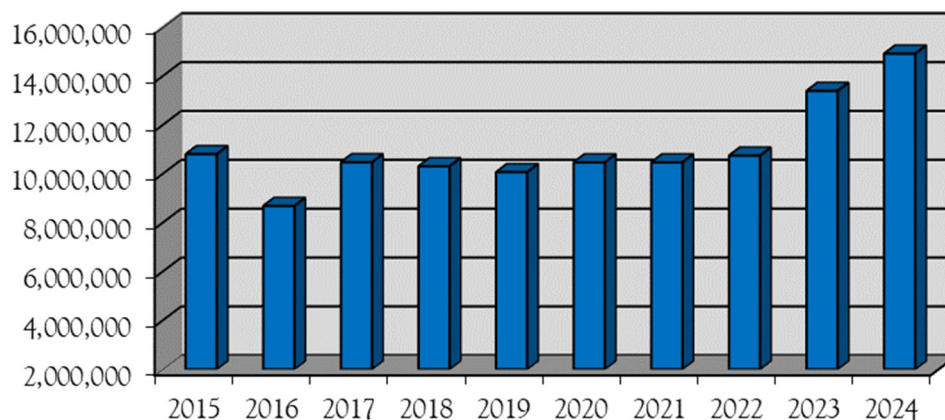
Sales taxes represent approximately 16% of the Parish's total revenues for 2024. Sales taxes are included in the Solid Waste Disposal Fund and the Public Works Fund. Sales tax revenue has varied widely since 2015 with significant upswings and downswings. This demonstrates the volatility of sales tax revenue and substantiates the Parish's position to budget conservatively for sales taxes.

In 2015 an increase in Sales Tax was due to an increase in commercial construction as a result of the \$900 million Benteler Steel construction project at the Port of Caddo-Bossier. Sales taxes have remained steady since 2015 with an increase in the last two years due to oil and gas activity.

Oil and gas production is anticipated to remain stable in 2024, accordingly, the Parish is projecting a small increase for 2024 from the estimated 2023 sales tax collections.

FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

Sales Taxes - 10 Year History



Intergovernmental Revenues

Intergovernmental Revenues represent approximately 22% of total revenues for 2024. Intergovernmental Revenues are traditionally received primarily from the State of Louisiana and include state revenue sharing, state severance taxes, state transportation funds, state shared royalties and state grants. The majority of the intergovernmental revenues are included in the Special Revenue Funds 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 2024 budget has been prepared anticipating a minimal increase in State funds due to an increase in grant awards.

Since the State operates on a July 1 through June 30 fiscal year, revenue estimates for the first half of 2024 are relatively certain. Revenues for the remainder of 2024 are projected at the same level until more information is received from the State.

Gaming Revenues

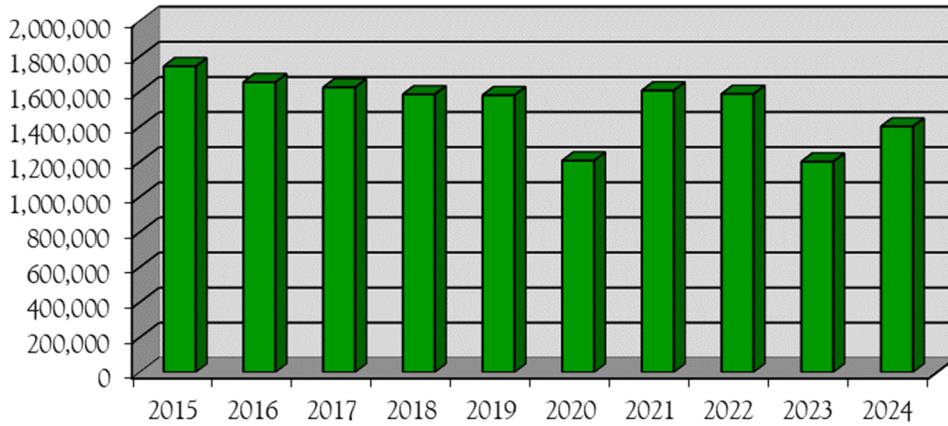
Gaming revenues represent approximately 2% of total revenue for 2024. Gaming revenues consist of a share of the proceeds from two riverboat casinos and video poker machines operated within the unincorporated areas of the Parish. Gaming revenues are included primarily in the Riverboat Fund with a small percentage, consisting of video poker revenues, in the Economic Development Fund.

The Parish has experienced a significant decline in gaming revenue since the inception of gaming in Caddo Parish as a result of increased competition from other gaming outlets and a decrease in tourism. Gaming revenues reached a high of \$2.5 million. The Parish now budgets \$1.4m in gaming revenues. This source of revenue is highly vulnerable given that the total revenue depends primarily on total revenues earned by the casinos.

FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

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

Gaming Revenue - 10 Year History

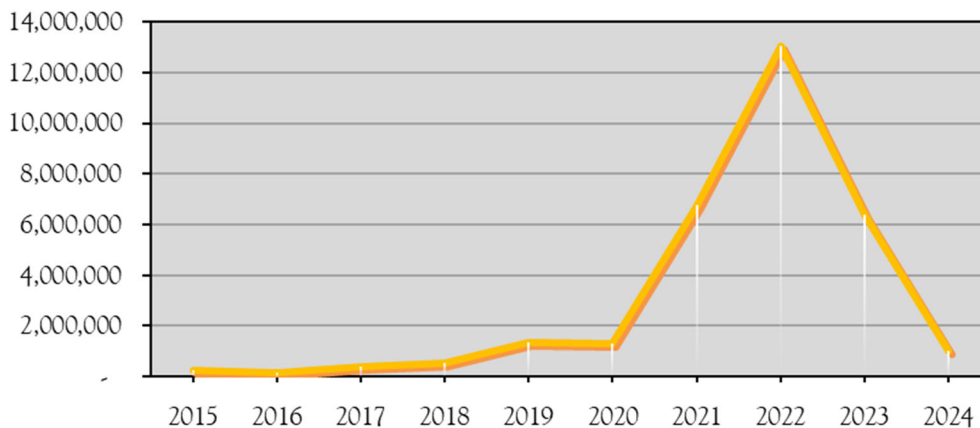


Oil and Gas

The oil and gas revenue source is a huge financial gain for the Parish but has declined substantially since the Parish began receiving these revenues. The Parish established the Oil and Gas Fund to set aside the oil and gas revenue to use for worthy community investment projects and capital purchases. These monies are not used for routine, operational expenditures.

The Parish has conservatively estimated \$1,000,000 in oil and gas revenue for 2024. This is a slight increase from the 2023 budget since oil and gas production is expected to remain steady. 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.

Oil and Gas Revenue - 10 Year History



FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

One-Time Revenues

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

Operational Expenditures

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

Capital Expenditures

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

The Parish issued \$30 million in bonds from 2007 to 2009 to cover capital expenditures. The Parish issued \$10 million in limited tax revenue bonds in 2020 to fund \$5,380,000 in capital projects in 2020 and \$3,963,500 in capital projects in 2021. In 2022, capital projects were funded with the balance of the limited tax revenue bonds and revenue replacement from the American Rescue Plan. In 2024, capital projects were funded with fund balances and Oil and Gas Revenues.

The Parish issued bonds in 2023 to build a new center at Walter B Jacobs Nature Park.

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

FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

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 2024 projected fund balance for the General Fund is over \$14.3 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 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 168. State law allows a maximum debt limit equal to 35% of the total assessed valuation for the Parish. At December 31, 2023 the total bonded debt of \$31,010,000 will represent approximately 3.97% of the debt ceiling of \$780,854,970

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 2023. 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

FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

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 \$500,000.

In addition to the revenues collected in the General Insurance Fund, resources are provided from the General Fund for payment of potential claims. Settlements have not exceeded insurance coverage for each of the past three fiscal years, and there have been no reductions in insurance coverage.

Pension Plans

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 remained 11.5% in 2024; the same rate from 2023. 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.

FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

CPERS

Twenty-two unclassified Parish employees are covered by the Caddo Parish Employees Retirement System (CPERS), a deferred compensation plan administered by a third-party administrator. CPERS is a tax qualified plan under Section 401(a) of the Internal Revenue Code and all contributions by or on behalf of employees are tax deferred until time of withdrawal. The CPERS plan document specifies plan provisions, including the employee and employer contribution rates for those qualified personnel who elect to participate. Each member must select a percentage between 5% and 9.5% to contribute to CPERS with the Parish's contribution allocated on a pro-rata basis up to the amount that would otherwise be contributed for PERS which is a maximum of 11.5% for 2024.

Financial Reporting

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

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

- Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget).
- Depreciation expense is recorded on a GAAP basis only.
- The ACFR shows fund expenses and revenues on a GAAP basis.
- Gains and losses on the disposal of fixed assets are recorded on GAAP basis only.

Financial Policy Summary

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

Policy areas include:

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

FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

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

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

General Fund

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

Special Revenue Funds

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

Special Revenue Funds contained in the budget are:

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

FUND STRUCTURE

Debt Service Fund

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

Capital Projects Funds

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

Capital Project Funds contained in the budget are:

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

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 2024 budgets included in this document.

	Major Fund in 2022	Non-Major Fund in 2022	Included in 2024 Budget	Included in 2022 ACFR
Governmental Funds				
General Fund	✓		✓	✓
Special Revenue Funds				
Public Works	✓		✓	✓
Building Maintenance		✓	✓	✓
Detention Facilities	✓		✓	✓
Parks and Recreation		✓	✓	✓
Solid Waste Disposal	✓		✓	✓
Juvenile Justice		✓	✓	✓
Health Tax		✓	✓	✓
Biomedical	✓		✓	✓
Riverboat		✓	✓	✓
Criminal Justice	✓		✓	✓
Head Start	✓		✓	✓
Oil and Gas		✓	✓	✓
Opioid Settlement***			✓	
Economic Development		✓	✓	✓
Econ Develop District Trust**			✓	✓
Law Officers Witness		✓	✓	✓
Housing Choice Voucher		✓	✓	✓
American Rescue Plan	✓		✓	✓
E. Edward Jones Housing Trust	✓		✓	✓
Reserve Trust*	✓		✓	✓
Capital Project Funds				
Capital Outlay	✓		✓	✓
Capital Improvement I		✓	✓	✓
Capital Improvement II		✓	✓	✓
Capital Improvement III		✓	✓	✓
Library Bond		✓	✓	✓
Debt Service Fund				
Debt Service		✓		
Internal Service Funds				
Group Insurance		✓	✓	✓
General Insurance		✓	✓	✓
Fiduciary Funds				
Criminal Court	n/a	n/a		✓
Jury	n/a	n/a		✓

*Included in General Fund in the ACFR

**Included with Economic Development in ACFR

***New in 2024

DEPARTMENT – FUND RELATIONSHIP

The following table shows which departments are represented within each budgeted fund for the fiscal year 2023.

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

PARISH OF CADDO

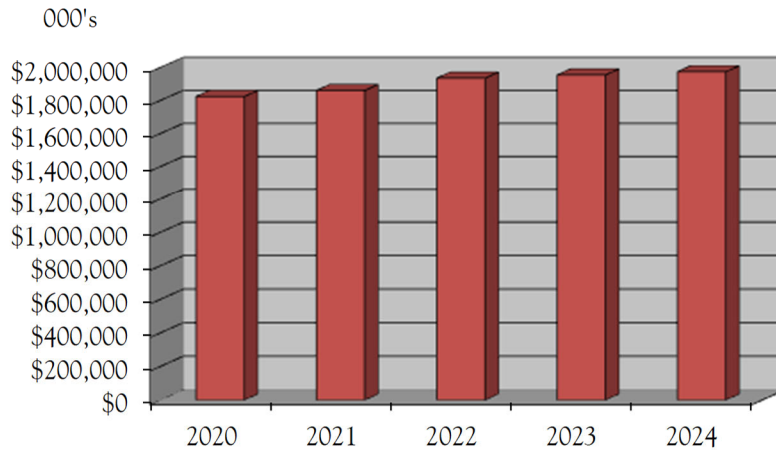
TAXABLE ASSESSMENT

2020 - 2024

Geographical Component	Actual per Assessment Roll			Projected	
	2020 *	2021	2022	2023	2024
Exempt Municipalities:					
Shreveport	1,288,058,848	1,302,235,780	1,343,682,844	1,357,119,672	1,370,690,869
Vivian	10,312,871	10,965,991	12,070,009	12,311,409	12,434,523
Bossier City	5,278,991	5,307,441	5,272,961	5,299,326	5,325,822
	1,303,650,710	1,318,509,212	1,361,025,814	1,374,730,407	1,388,451,215
Remainder of Parish	521,366,531	543,078,583	575,034,503	580,784,848	586,592,697
Total	1,825,017,241	1,861,587,795	1,936,060,317	1,955,515,255	1,975,043,911

Growth Projection		
	2023	2024
Shreveport	1.00%	1.00%
Vivian	2.00%	1.00%
Bossier City	0.50%	0.50%
Remainder of Parish	1.00%	1.00%
Total Assessment	1.00%	1.00%

TAXABLE ASSESSMENT



* As adjusted by reappraisal/reassessment

PARISH OF CADDO
SCHEDULE OF MILLAGE RATES
2020 - 2024

Millage Purpose	Authorized Through	Millage Rate				
		Levied				Proposed 2024
		2020 *	2021	2022	2023	
General Fund:						
Exempt Municipalities	Continuous	3.06	3.06	3.06	3.06	3.06
Remainder of Parish	Continuous	6.13	6.13	6.13	6.13	6.13
Public Works:						
Road and Bridge	2023	2.74	2.74	2.70	2.70	2.70
Solid Waste Disposal	2023	0.00	0.00	0.00	0.00	0.00
Drainage	2023	0.93	0.93	0.93	0.93	0.93
		3.67	3.67	3.63	3.63	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	0.84	0.84	0.84	0.84	0.84
		0.84	0.84	0.84	0.84	0.84
Courthouse Maintenance	2031	2.76	2.76	2.72	2.72	2.72
Detention Facilities	2023	5.06	5.06	5.06	5.06	5.06
Juvenile Court	2031	2.00	2.00	1.97	1.97	1.97
Public Health:						
	2023	1.17	1.17	1.17	1.17	1.17
	2030	0.78	0.78	0.78	0.78	0.78
		1.95	1.95	1.95	1.95	1.95
Biomedical Center	2032	1.66	1.66	1.66	1.66	1.66
Criminal Justice System:						
	2023	3.32	3.32	3.36	3.36	3.36
	2032	0.07	0.07	0.07	0.07	0.07
		3.39	3.39	3.43	3.43	3.43
Debt Service	Bond Term	1.50	1.50	1.50	1.50	1.50
Total - Exempt Municipalities		25.89	25.89	25.82	25.82	25.82
Total Remainder of Parish		28.96	28.96	28.89	28.89	28.89

* Reflecting adjustment per revaluation of 2020 Assessment Roll.

PARISH OF CADDO
AD VALOREM REVENUE PROJECTION
2023 (CURRENT YEAR)

Millage	Gross Revenue	Estimated Uncollectible Taxes 2.50%	Payments In Lieu of Taxes	Estimated Prior Year Taxes	Net Revenue	Retirement Contribution from Taxes 2.96%
General Fund:						
Exempt Municipalities	\$4,206,680	(105,170)	48,000	22,356	4,171,866	124,510
Remainder of Parish	3,560,210	(89,010)	0	10,520	3,481,720	105,380
	7,766,890	(194,180)	48,000	32,876	7,653,586	229,890
Public Works:						
Road and Bridge	5,279,890	(132,000)	0	45,524	5,193,414	156,280
Solid Waste Disposal	0	0	0	1,158	1,158	0
Drainage	1,818,630	(45,470)	0	10,679	1,783,839	53,830
	7,098,520	(177,470)	0	57,361	6,978,411	210,110
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	1,642,630	(41,070)	0	8,123	1,609,683	48,620
	1,642,630	(41,070)	0	8,123	1,609,683	48,620
Building Maintenance	5,319,000	(132,980)	0	26,438	5,212,458	157,440
Detention Facilities	9,894,910	(247,370)	0	53,249	9,700,789	292,880
Juvenile Justice	3,852,370	(96,310)	0	19,169	3,775,229	114,030
Public Health:						
Original	2,287,950	(57,200)	0	15,724	2,246,474	67,720
Supplemental	1,525,300	(38,130)	0	12,149	1,499,319	45,150
	3,813,250	(95,330)	0	27,873	3,745,793	112,870
Biomedical Center	3,246,160	(81,150)	0	16,793	3,181,803	96,080
Criminal Justice	6,707,420	(167,690)	0	16,899	6,556,629	198,530
Debt Service	2,933,270	(73,330)	0	15,861	2,875,801	86,820
Total	\$52,274,420	(\$1,306,880)	\$48,000	\$274,642	\$51,290,182	\$1,547,270

PARISH OF CADDO
AD VALOREM REVENUE PROJECTION
2024 (BUDGET YEAR)

Millage	Gross Revenue	Estimated Uncollectible Taxes 2.50%	Payments In Lieu of Taxes	Estimated Prior Year Taxes	Net Revenue	Retirement Contribution from Taxes 2.96%
General Fund:						
Exempt Municipalities	\$4,248,660	(106,220)	30,000	16,767	4,189,207	125,760
Remainder of Parish	3,595,810	(89,900)	0	7,890	3,513,800	106,430
	7,844,470	(196,120)	30,000	24,657	7,703,007	232,190
Public Works:						
Road and Bridge	5,332,620	(133,320)	0	34,143	5,233,443	157,840
Solid Waste Disposal	0	0	0	869	869	0
Drainage	1,836,790	(45,920)	0	8,009	1,798,879	54,370
	7,169,410	(179,240)	0	43,021	7,033,191	212,210
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	1,659,040	(41,480)	0	6,092	1,623,652	49,110
	1,659,040	(41,480)	0	6,092	1,623,652	49,110
Building Maintenance	5,372,120	(134,300)	0	19,829	5,257,649	159,010
Detention Facilities	9,993,720	(249,840)	0	39,937	9,783,817	295,800
Juvenile Justice	3,890,840	(97,270)	0	14,377	3,807,947	115,160
Public Health:						
Original	2,310,800	(57,770)	0	11,793	2,264,823	68,400
Supplemental	1,540,530	(38,510)	0	9,112	1,511,132	45,600
	3,851,330	(96,280)	0	20,905	3,775,955	114,000
Biomedical Center	3,278,570	(81,960)	0	12,595	3,209,205	97,040
Criminal Justice	6,774,400	(169,360)	0	12,674	6,617,714	200,520
Debt Service	2,962,570	(74,060)	0	11,896	2,900,406	87,690
Total	\$52,796,470	(\$1,319,910)	\$30,000	\$205,982	\$51,712,542	\$1,562,730

DEBT SERVICE AND FINANCIAL OBLIGATIONS

Debt Insurance and Management

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

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

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

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

The Parish of Caddo's adherence to federal and state laws, rules and regulations, as well as its strong financial policies and procedures, made it possible to obtain a triple-A rating from Standard & Poor's (AAA), the highest credit quality given by the rating agencies, and retained it from 2010 through 2021. In 2022, the Parish bond rating was lowered to AA+ as a result of population declines and general economic outlook in the area.

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

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

PARISH OF CADDO
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 2022

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 \$780,854,970 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 2022 Comprehensive Annual Financial Report:

Total 2022 Assessed Value for Parish	<u>\$2,272,365,043</u>
	<u>Refunding Bonds</u>
Debt limit - 10% of assessed value for any one purpose:	\$227,236,504
Parish Debt plus interest applicable to Debt Limit:	<u>14,472,795</u>
Legal debt margin:	<u><u>\$212,763,709</u></u>

The Parish of Caddo's current net debt applicable to the debt limit is 6.37%, 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 2024.



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, 2023

<u>Bond Issue</u>	<u>Principal Outstanding 12/31/2022</u>	<u>2023</u>			<u>Principal Outstanding 12/31/2023</u>
		<u>Additions (Reductions)</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	
GOB Refunding, May 2014	\$ 3,665,000	\$ -	\$ (680,000)	\$ 123,275	\$ 2,985,000
GOB Refunding, August 2015	4,160,000	-	(610,000)	183,300	3,550,000
GOB Refunding, June 2016	5,140,000	-	(665,000)	98,554	4,475,000
GOB Refunding, March 2023	-	20,000,000	-	385,515	20,000,000
	<u>\$ 12,965,000</u>	<u>\$ 20,000,000</u>	<u>\$ (1,955,000)</u>	<u>\$ 790,644</u>	<u>\$ 31,010,000</u>

GO Bonds issued in 2007, 2008 and 2009 and refunded in 2014, 2015, and 2016 were issued to fund major capital projects based on the Parish's 5-year capital improvement plan. The GO Bond issued in 2023 was issued to fund the Walter B. Jacobs Park upgrades and other capital projects.

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

Years ending December 31:	<u>2014 Refunding</u>		<u>2015 Refunding</u>		<u>2016 Refunding</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	700,000	99,975	640,000	158,300	690,000	84,665
2025	735,000	74,863	670,000	128,750	710,000	70,315
2026	760,000	46,800	710,000	94,250	735,000	55,504
2027	790,000	15,800	745,000	57,875	755,000	40,231
2028	-	-	785,000	19,625	780,000	24,498
2029	-	-	-	-	805,000	8,251
	<u>\$ 2,985,000</u>	<u>\$ 237,438</u>	<u>\$ 3,550,000</u>	<u>\$ 458,800</u>	<u>\$ 4,475,000</u>	<u>\$ 283,464</u>
Years ending December 31:	<u>2023 Refunding</u>		<u>TOTAL</u>		<u>GRAND TOTAL</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>		
2024	\$ 595,000	\$ 898,188	\$ 2,625,000	\$ 1,241,128	\$ 3,866,128	
2025	\$ 615,000	\$ 867,937	\$ 2,730,000	\$ 1,141,865	\$ 3,871,865	
2026	\$ 645,000	\$ 836,437	\$ 2,850,000	\$ 1,032,991	\$ 3,882,991	
2027	\$ 680,000	\$ 803,312	\$ 2,970,000	\$ 917,218	\$ 3,887,218	
2028	\$ 715,000	\$ 768,438	\$ 2,280,000	\$ 812,561	\$ 3,092,561	
2029	\$ 755,000	\$ 731,688	\$ 1,560,000	\$ 739,939	\$ 2,299,939	
2030	\$ 790,000	\$ 693,062	\$ 790,000	\$ 693,062	\$ 1,483,062	
2031	\$ 830,000	\$ 652,563	\$ 830,000	\$ 652,563	\$ 1,482,563	
2032	\$ 875,000	\$ 609,938	\$ 875,000	\$ 609,938	\$ 1,484,938	
2033	\$ 915,000	\$ 565,187	\$ 915,000	\$ 565,187	\$ 1,480,187	
2034	\$ 970,000	\$ 520,212	\$ 970,000	\$ 520,212	\$ 1,490,212	
2035	\$ 1,030,000	\$ 474,663	\$ 1,030,000	\$ 474,663	\$ 1,504,663	
2036	\$ 1,090,000	\$ 426,413	\$ 1,090,000	\$ 426,413	\$ 1,516,413	
2037	\$ 1,155,000	\$ 375,362	\$ 1,155,000	\$ 375,362	\$ 1,530,362	
2038	\$ 1,210,000	\$ 321,612	\$ 1,210,000	\$ 321,612	\$ 1,531,612	
2039	\$ 1,285,000	\$ 267,609	\$ 1,285,000	\$ 267,609	\$ 1,552,609	
2040	\$ 1,360,000	\$ 213,056	\$ 1,360,000	\$ 213,056	\$ 1,573,056	
2041	\$ 1,420,000	\$ 155,718	\$ 1,420,000	\$ 155,718	\$ 1,575,718	
2042	\$ 1,500,000	\$ 95,494	\$ 1,500,000	\$ 95,494	\$ 1,595,494	
2043	\$ 1,565,000	\$ 32,278	\$ 1,565,000	\$ 32,278	\$ 1,597,278	
	<u>\$ 20,000,000</u>	<u>\$ 10,309,167</u>	<u>\$ 31,010,000</u>	<u>\$ 11,288,869</u>	<u>\$ 42,298,869</u>	

PARISH OF CADDO

STATEMENT OF LIMITED TAX REVENUE BONDS

DECEMBER 31, 2023

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.

<u>Bond Issue</u>	<u>Principal</u>	<u>2023</u>		<u>Principal</u>
	<u>Outstanding</u>	<u>Additions</u>	<u>Principal</u>	<u>Outstanding</u>
	<u>12/31/2022</u>	<u>(Reductions)</u>	<u>Payments</u>	<u>12/31/2023</u>
Limited Tax Revenue Bonds, Refunding 2019	\$ 3,045,000	-	(340,000)	\$ 2,705,000
Limited Tax Revenue Bonds, Series 2020	8,545,000	-	(340,000)	\$ 8,205,000
	<u>\$ 11,590,000</u>	<u>-</u>	<u>(680,000)</u>	<u>\$ 10,910,000</u>

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>
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>\$ 2,705,000</u>	<u>\$ 212,933</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, 2023

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

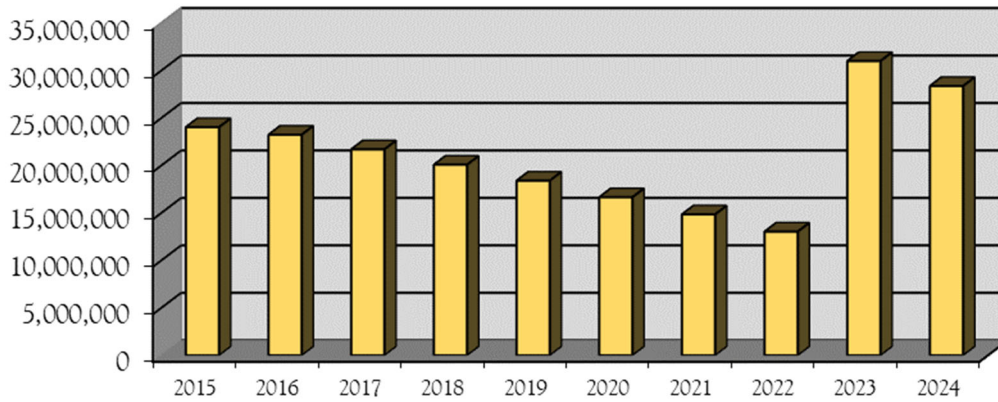
Years ending December 31:	2020 Series		TOTAL		GRAND TOTAL
	Principal	Interest	Principal	Interest	
2024	360,000	312,600	715,000	\$ 367,700	\$ 1,082,700
2025	380,000	294,100	745,000	\$ 341,352	\$ 1,086,352
2026	400,000	274,600	770,000	\$ 313,840	\$ 1,083,840
2027	420,000	254,100	810,000	\$ 285,056	\$ 1,095,056
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>\$ 8,205,000</u>	<u>\$ 2,556,300</u>	<u>\$ 10,910,000</u>	<u>\$ 2,769,233</u>	<u>\$ 13,679,233</u>

PARISH OF CADDO
BONDED DEBT PER CAPITA
DECEMBER 31, 2015 THROUGH DECEMBER 31, 2024

<u>Year</u>	<u>Population</u>	<u>Bonded Debt Outstanding</u>	
		<u>Principal</u>	<u>Per Capita</u>
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	234,408	\$ 14,850,000	\$61
2022	230,130	\$ 12,965,000	\$56
2023	* 230,130	\$ 31,010,000	\$135
2024	* 230,130	\$ 28,385,000	\$123

* 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 than \$2,500,
- c) is a purchase of real property other than right-of-way,
- d) provides a new facility or an expansion of floor space at an existing facility, and
- e) is other than a routine repair or maintenance expenditure costing \$2,500 or less.

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

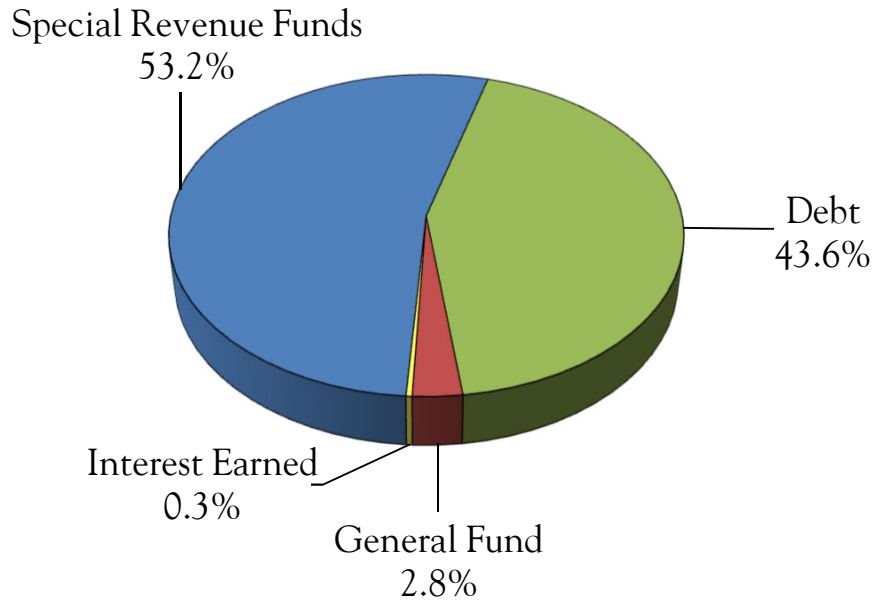
Determination of the need for a capital project rests primarily with each department. This need is expressed as a part of the department's capital plan. Projects are identified and discussed and given priority during the staff budget retreat. At this time the project list is revised to only list those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

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

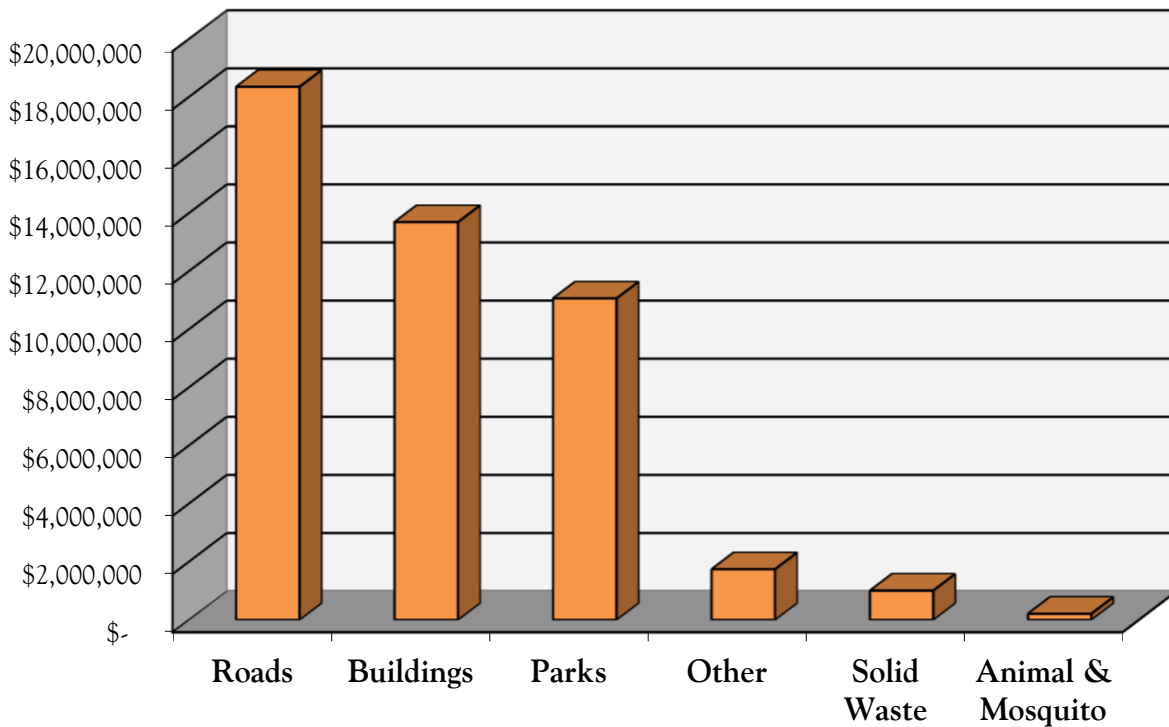


CAPITAL OUTLAY FUND

SOURCES OF FUNDING



EXPENDITURES BY MAJOR FUNCTION



CAPITAL OUTLAY FUND

Budget Summary 2024 Capital Expenditure Program

Function	Amount
Administration	\$ 1,242,000
District Attorney	\$ 300,000
Information Systems	\$ 100,000
Highland Health Unit	\$ 1,140,000
Vivian Health Unit	\$ 70,000
Veteran Affairs Office	\$ 33,000
Coroner's Office	\$ 36,000
LSU Extension Office	\$ 10,000
Caddo Community Action Agency	\$ 635,000
Parish Courthouse	\$ 3,939,500
Juvenile Court Buildings	\$ 747,000
Government Plaza	\$ 280,000
David Raines Center	\$ 200,000
Francis Bickham Building	\$ 410,000
Caddo Correctional Center	\$ 6,195,000
Animal Services and Mosquito Control	\$ 215,000
Solid Waste	\$ 1,010,000
Roads and Drainage	\$ 18,355,000
Parks and Recreation	\$ 11,066,000
Program Administration	\$ 101,947
Total	\$ 46,085,447

CAPITAL OUTLAY FUND (490)

Detail Budget Worksheet

Project Description	Adopted Capital Budget
Revenues:	
3610 Interest Earned	\$ 101,947
Total Revenues	101,947
Expenditures:	
120 Criminal Justice:	
23 District Attorney:	
4743 Equipment Purchases Computer Hardware/Software	300,000
Total District Attorney	300,000
131 Administration:	
4524 Feasibility Study	50,000
4739 SLB Investment	1,000,000
4739 Ronald McDonald House	167,000
4743 Video/Editing Equipment	25,000
Total Administration	1,242,000
136 Information Systems:	
4745 Computer Hardware and Software Purchases: Computer and Network Equipment	100,000
Total Information Systems	100,000
161 Facilities and Maintenance:	
14 Highland Health Unit:	
4739 Building Renovations:	
Fencing and Lighting in the Employee Parking Lot	200,000
Upgrade Access Control System	15,000
Clean and Reseal Building	150,000
Replace Concrete Parking Lot – Phase I	200,000
Lighting Upgrade	125,000
Upgrade Mixing Boxes to VAVs – Phase I	200,000
Replace Cooling Tower with Redundant Towers	200,000
Fire Alarm Replacement	50,000
	1,140,000

CAPITAL OUTLAY FUND (490)

Detail Budget Worksheet

Project Description	Adopted Capital Budget
15 Vivian Health Unit:	
4739 Building Renovations:	
Fire Alarm Panel Update	50,000
Generator for Medicine Storage	15,000
	65,000
4743 Equipment Purchases:	
Medical Refrigerator	5,000
	70,000
16 Veteran Affairs:	
4739 Building Renovations:	
Card Access Upgrade	15,000
HVAC Control System	18,000
	33,000
60 Caddo Community Action Agency:	
4739 Building Renovations:	
Generator Power	500,000
Remodel Restrooms – Phase I	125,000
Replace Awning – Phase II	10,000
	635,000
61 Courthouse:	
4739 Building Renovations:	
Sheriff Tax Flooring, Abatement and Upgrades	100,000
Tax Assessor General Remodel	175,000
DA Victim's Assistance Remodel	60,000
Replace Ceilings for New Lights	450,000
Replace Roof – Final Phase	350,000
Service Main Uninterrupted Power Supply	19,500
Key System Upgrade	10,000
Retrofit AHUs – Phase IV	300,000
Replace Flooring and Abatement	100,000
Replace Five Chilled Water Pumps	375,000
Upgrade Card Access System	140,000
Exterior Lighting Upgrade – Phase I	250,000
Generator Power	1,300,000
	3,629,500

CAPITAL OUTLAY FUND (490)

Detail Budget Worksheet

Project Description	Adopted Capital Budget
4740 Vehicle Purchases:	
Replacement SUV	55,000
Three Replacement Pickups	165,000
	220,000
4743 Equipment Purchases:	
Blueprint Digital Storage System	90,000
	3,939,500
62 Juvenile Court Buildings:	
4739 Building Renovations:	
Replace Doors and Locks on PODS & Multi-Purpose	25,000
Upgrade Serving Lines	20,000
Plumbing in Medical	5,000
Access Control Upgrade - Detention	180,000
Replace Freezer – Phase II	60,000
Add Server Rooms to Generator	125,000
Backup AC Server Rooms	125,000
Replace Storage Building – Phase II	20,000
Key System Upgrade	10,000
	570,000
4740 Vehicle Purchases:	
Vehicles (Additional Funding)	140,000
4743 Equipment Purchases:	
X-Ray Machine	30,000
Environmental Services Equipment	7,000
	37,000
	747,000
64 Coroner's Office	
4739 Building Renovations:	
Access Card Upgrade	28,000
Key Upgrade	8,000
	36,000
64 LSU Extension	
4739 Building Renovations:	
New Septic System	10,000

CAPITAL OUTLAY FUND (490)

Detail Budget Worksheet

Project Description	Adopted Capital Budget
66 Francis Bickham Building:	
4739 Building Renovations:	
Upgrade Access Card System	50,000
Key System Upgrade	10,000
HVAC Upgrade – Phase II	40,000
Generator	275,000
Replace Domestic H/W Heater	15,000
Replace Flooring	20,000
	410,000
67 Caddo Correctional Center:	
4739 Building Renovations:	
Security Upgrade	25,000
Upgrade Body Scanners	320,000
Sliding or Opening Door to the Tray Room	20,000
Lighting Project – Phase III	200,000
Soundproofing in Pods	80,000
Generators	3,500,000
HVAC Retrofit – Phase III	300,000
Office Remodel – Phase II	75,000
Exhaust Fans – Phase II	50,000
I-CON Fixture Upgrade - Replace Lift Station – Phase I	650,000
Fence Replacement – Phase I	200,000
Hot Water Plant - Fifth Boiler	120,000
	5,540,000
4740 Vehicle Purchases:	
Vehicle (Additional Funding)	30,000
4743 Equipment Purchases:	
Environmental Services Equipment	125,000
Kitchen Equipment (Fryers, Kettles, Hot Boxes, Trays, etc.)	90,000
New Battery Lift	60,000
Tray Wash Machines	350,000
	625,000
	6,195,000
68 Government Plaza	
4739 Building Renovations:	
General Renovations	115,000
Clerk's Office Upgrade	90,000

CAPITAL OUTLAY FUND (490)

Detail Budget Worksheet

Project Description	Adopted Capital Budget
Upgrade Johnson's Controls	35,000
	240,000
4743 Equipment Purchases: Media/Digital Equipment	40,000
	280,000
69 David Raines Center (MLK Community Center):	
4739 Building Renovations:	
General Renovations	30,000
Electrical Panel Upgrade – Phase I	25,000
Upgrade Key Systems	35,000
Camera System	35,000
HVAC/Bi-Polar Replacement – Phase III	75,000
	200,000
Total Facilities and Maintenance	13,695,500
312 Animal Services and Mosquito Control:	
4739 Building Renovations:	
Doors, Play Yard, Outbuilding Doors	35,000
Security Upgrades	10,000
Card Access Upgrade	25,000
Replace Out Building	45,000
	115,000
4740 Vehicle Purchases:	
Dump Truck - 1 Ton	100,000
Total Animal Services and Mosquito Control	215,000
423 Solid Waste Disposal:	
4740 Vehicle Purchases:	
Replace 2 Pickups	110,000
4741 Heavy Equipment:	
Replace 2 Roll Off Truck	700,000
4743 Equipment Purchases:	
Containers and Compactor Replacements	200,000
Total Solid Waste Disposal	1,010,000

CAPITAL OUTLAY FUND (490)

Detail Budget Worksheet

Project Description	Adopted Capital Budget
441 Public Works:	
30 Drainage Capital Improvements:	
4722 Drainage Projects:	
Contract Drainage Maintenance	50,000
Culvert Conversions	50,000
Replace Four Bridges – Locust Hill Road, Sparks Davis Road, Elysian Fields Road, and Clyde Place Vivian Road	6,000,000
	6,100,000
4741 Heavy Equipment:	
Bucket Truck	250,000
Gradall Replacement at North and South Camps	1,100,000
Dump Trailer	25,000
	1,375,000
	7,475,000
31 Road Capital Improvements:	
4721 Road Construction Projects:	
Overlay and Rehabilitation	8,700,000
Overlay and Rehabilitation - Parish Transportation Fund	1,400,000
Striping Program	100,000
Bridge Program	75,000
Flournoy Lucas Road Traffic Signal	100,000
Guard Rail Replacement Program	85,000
Jefferson Paige Extension Study	75,000
	10,535,000
4739 Building Renovations:	
Emulsion Tank Replacement (North Camp)	150,000
4740 Vehicle Purchases:	
Replace 3 Pickup Trucks (1-North Camp, 2-South Camp)	165,000
	10,850,000
431 Fleet Services:	
4739 Building Renovations:	
Heaters for Building	20,000
4743 Equipment Purchases:	
Sigh Shop Trailer Replacement	10,000
	30,000

CAPITAL OUTLAY FUND (490)

Detail Budget Worksheet

Project Description	Adopted Capital Budget
Total Roads, Bridges and Drainage	18,355,000
511 Parks and Recreation:	
4739 Construction and Improvements:	
Walter B Jacobs Facility	7,000,000
Earl Williamson Park Improvement – Phase III	230,000
Eddie D Jones Park Upgrades	1,080,000
Greenbrook Park Lighting Upgrades	20,000
Hannah's Park Basketball Court Upgrades	75,000
Keithville Community Park Pickleball Court	285,000
PBS Pinchback Upgrades	455,000
Richard Fleming Park Upgrades	110,000
Robert Nance Park Upgrades	30,000
Town of Vivian Park Upgrades	40,000
Noah Tyson Park Upgrades	30,000
Robert Lawson Playground	45,000
Town of Oil City Park Upgrades	50,000
Town of Blanchard Park Upgrades	30,000
Town of Greenwood Park Upgrades	80,000
Bessie Smith Park Upgrades	30,000
General Park System Improvements	600,000
YMCA Ballfield	500,000
	10,690,000
4739 Building Renovations:	
Administrative Office Upgrade – Phase III	80,000
Maintenance Building AC	12,000
	92,000
4740 Vehicle Purchases:	
Replace 2 Pickups	80,000
New SUV	50,000
	130,000
4743 Equipment Purchases:	
Skid Steer	80,000
Three 60" Mowers with Mulch Kits	38,000
Three Single Axle Trailers	24,000
Two Bush Hog Cutters	12,000
	154,000
Total Parks and Recreation	11,066,000

CAPITAL OUTLAY FUND (490)

Detail Budget Worksheet

Project Description	Adopted Capital Budget
131 Fund Administration:	
4321 Legal and Audit	6,918
4361 General Fund Administration	95,029
Total Fund Administration	101,947
Total Expenditures	46,085,447
Excess (Deficiency) of Revenues Over Expenditures	(45,983,500)
Other Financing Sources (Uses):	
3837 Transfer From General Fund	834,000
3838 Transfer From Building Maintenance Fund	690,000
3839 Transfer From American Rescue Plan Fund	13,040,000
3840 Transfer From General Insurance Fund	55,000
3841 Transfer From Parks and Recreation Fund	130,000
3842 Transfer From Solid Waste Disposal Fund	1,110,000
3844 Transfer From Juvenile Justice Fund	200,000
3845 Transfer From Health Tax Fund	335,000
3847 Transfer From Public Works Fund	13,390,000
3849 Transfer From Oil and Gas Fund	6,569,500
3854 Transfer From Capital Improvement I Fund	725,000
3854 Transfer From Capital Improvement II Fund	655,000
3854 Transfer From Capital Improvement III Fund	7,000,000
3862 Transfer From Detention Facilities Fund	250,000
Project Transfer	1,000,000
Total Other Financing Sources (Uses)	45,983,500
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	\$ -

DEPARTMENT OF PUBLIC WORKS

5 YEAR

CAPITAL IMPROVEMENT PLAN





DEPARTMENT OF PUBLIC WORKS

5 YEAR CAPITAL IMPROVEMENT PROGRAM

ROAD CONSTRUCTION

2024

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



2025

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

2026

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

2027

- PTF Overlay & Road Treatment
 - Roads to be Determined
- Overlay & Road Treatment
- Striping Program

DEPARTMENT OF PUBLIC WORKS

5 YEAR CAPITAL IMPROVEMENT PROGRAM

- Guard Rail Program
- Approach Slab Program
- Bridge Program
- Road Patching Program
- Kimberly Road Extension
- Road Reconstruction (TBD)

2028

- PTF Overlay & Road Treatment
 - Roads to be Determined
- Overlay & Road Treatment
- Striping Program
- Guard Rail Program
- Approach Slab Program
- Bridge Program
- Road Patching Program
- Road Reconstruction (TBD)

DRAINAGE CONSTRUCTION

2024

- Flood Prone Mitigation Program
- Culvert Conversions
- Contract Drainage
- Bridge Replacement Program
 - Elysian Fields Road
 - Sparks Davis Road



2025

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

DEPARTMENT OF PUBLIC WORKS

5 YEAR CAPITAL IMPROVEMENT PROGRAM

2026

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

2027

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

2028

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

SOLID WASTE

2024

- Compactor Site Upgrades

2025

- Compactor Site Upgrades

2026

- Compactor Site Upgrades

2027

- Compactor Site Upgrades

2028

- Compactor Site Upgrades





DEPARTMENT OF FACILITIES AND MAINTENANCE

5 YEAR CAPITAL IMPROVEMENT PLAN





DEPARTMENT OF FACILITIES AND MAINTENANCE

5 YEAR CAPITAL IMPROVEMENT PROGRAM

CADDO CORRECTIONAL CENTER

2024

- Clean/Paint Exterior Building – Phase I
- Exhaust Fans – Phase II
- Fence Replacement – Phase I
- Fire Sprinkler – Phase III
- Generator Upgrade – Phase II
- HVAC Retrofit – Phase III
- Icon/Fixture Upgrade – Phase I
- Lighting Project – Phase III
- Offices Remodel – Phase II
- Replace Lift Station
- Soundproofing in Pods
- Tray Wash Machine (2)
- Equipment Purchases

Agency Requests

- Exhaust Fan System Transportation Area
- New Roof Old Van Port Area
- Protective Wall/Barrier Employee Entrance
- Security Upgrades
- Sliding/Opening Door to the Tray Room
- Upgrade Body Scanners



2025

- Exhaust Fans – Phase III
- Fence Replacement – Phase II
- Generator Upgrade – Phase III
- HVAC Retrofit – Phase IV
- Icon/Fixture Upgrade – Phase II
- Lighting Project – Phase IV
- Remodel – Phase III
- Replace of Kitchen Refrigeration Units – Phase I
- Security Upgrades
- Soundproofing in Pods
- Equipment Purchases

2026

- Fence Replacement – Phase III
- Generator Upgrade – Phase IV
- HVAC Retrofit – Phase IV
- Icon/Fixture Upgrade – Phase III
- Lighting Project – Phase IV
- Remodel – Phase IV
- Security Upgrade

DEPARTMENT OF FACILITIES AND MAINTENANCE

5 YEAR CAPITAL IMPROVEMENT PROGRAM

- Soundproofing in Pods
- Equipment Purchases

2027

- Fence Replacement – Phase IV
- Generator Upgrade – Phase V
- HVAC Retrofit – Phase V
- Icon/Fixture Upgrade – Phase IV
- Lighting Project – Phase V
- Remodel – Phase V
- Security Upgrade
- Soundproofing in Pods
- Equipment Purchases



2028

- Fence Replacement – Phase V
- Generator Upgrade – Phase VI
- HVAC Retrofit – Phase VI
- Icon/Fixture Upgrade – Phase V
- Lighting Project – Phase VI
- Remodel – Phase VI
- Security Upgrade
- Soundproofing in Pods
- Equipment Purchases

CADDO PARISH COURTHOUSE

2024

- Blueprint Digital Storage System
- Exterior Lighting Upgrade – Phase I
- Generator Replacement – Phase I
- Key System Upgrade
- Replace 5 Circulating Water Pumps
- Replace Ceilings for New Lights
- Replace Flooring/Abatement
- Replace Marley Cooling Tower
- Replace Roof – Final Phase
- Retrofit AHUs – Phase IV
- Service Main UPS
- Upgrade Card Access System

Agency Requests

- *Protective Bollards*
- *Sheriff Tax Flooring/Abatement/ Upgrades*
- *Tax Assessor General Remodel*
- *Victim's Assistance Remodel*

DEPARTMENT OF FACILITIES AND MAINTENANCE

5 YEAR CAPITAL IMPROVEMENT PROGRAM

2025

- Exterior Lighting Upgrade – Phase II
- Generator Replacement – Phase II
- Remodel Courtrooms A, B, C
- Replace both expansion Tanks
- Replace Fire Sprinkler Pump
- Retrofit AHUs – Phase V
- Security Upgrades



2026

- Exterior Lighting Upgrade – Phase III
- Generator Replacement – Phase III
- Remodel Courtrooms D, E, H
- Retrofit AHUs – Phase VI
- Security Upgrades

2027

- Exterior Lighting upgrade – Phase IV
- Generator Replacement – Phase IV
- Remodel Courtrooms J, F, G-18
- Retrofit AHUs – Phase VII
- Security Upgrades

2028

- Exterior Lighting Upgrade – Phase V
- Generator Replacement – Phase V
- Retrofit AHUs – Phase VIII
- Security Upgrades

FRANCIS P BICKHAM BUILDING

2024

- Access Card Upgrade
- Generator – Phase I
- HVAC Upgrade – Phase II
- Key System Upgrade
- Replace Domestic Hot Water Heater
- Replace Flooring

Agency Requests

- *DA Bulletproof Windows*

DEPARTMENT OF FACILITIES AND MAINTENANCE

5 YEAR CAPITAL IMPROVEMENT PROGRAM

2025

- Generator – Phase II
- HVAC Upgrade – Phase III
- Remodel Remaining 4th Floor Space
- Replace Ceiling – Phase II
- Replace Flooring
- Windows on 1st Floor



2026

- Generator – Phase III
- HVAC Upgrade – Phase IV
- Replace Ceiling – Phase III

2027

- Generator – Phase IV
- Replace Ceiling – Phase IV
- Replace Cooling Towers
- Replace Flooring

2028

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

GOVERNMENT PLAZA

2024

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

2025

- General Remodel 7th Floor
- Upgrade HVAC Controls 7th Floor



DEPARTMENT OF FACILITIES AND MAINTENANCE

5 YEAR CAPITAL IMPROVEMENT PROGRAM

JUVENILE COURT

2024

- Access Control Upgrade in Detention
- Add Server Rooms to Generator
- Backup A/C Server Rooms
- Key System Upgrade
- Replace Freezer – Phase II
- Replace Storage Building – Phase II
- Environmental Services Equipment

Agency Requests

- *Floor Resurfacing in Pods*
- *New Furniture in Pods and Multi-Purpose*
- *Replace Doors/Locks on Pods and Multi-Purpose*
- *Plumbing in Medical*
- *Upgrade Serving Lines*

2025

- Add Chiller Plant to Generator – Phase I
- General Remodel Court Building
- Ice Machine
- Replace Glass Doors in Detention
- Security Upgrade
- Kitchen Equipment



2026

- General Remodel
- Paint Detention
- Replace AHU Multi-Purpose Room
- Security Room Upgrades

2027

- General Remodel
- Replace Domestic Hot Water Heater
- Replace Heating Boilers
- Security Upgrades

ANIMAL SERVICES AND MOSQUITO CONTROL

2024

- Card Access Upgrade
- Replace Outbuilding
- Security Upgrades

Agency Requests

- *Guillotine Doors/Play Yard/Outbuilding Doors*

DEPARTMENT OF FACILITIES AND MAINTENANCE

5 YEAR CAPITAL IMPROVEMENT PROGRAM

2025

- Floor Refinishing – Phase II
- Replace AHU for Conference Room
- Replace Outbuildings – Phase II



HEALTH UNIT

2024

- Clean and Reseal Building
- Fence/Lighting in Employee Parking
- Lighting Upgrade
- Replace Concrete Parking Lot – Phase I
- Replace Cooling Tower with Redundant Towers
- Upgrade Access Control System
- Upgrade Mixing Boxes to Variable Air Volume Units (VAVs) – Phase I

Agency Requests

- *DA Bulletproof Glass and Renovations*

2025

- Lighting Upgrade
- Remodel 1st Floor
- Replace Concrete Parking Lot – Phase II
- Replace Exterior Lighting
- Upgrade Mixing Boxes to VAVs – Phase II



2026

- Remodel 2nd Floor
- Replace Concrete Parking Lot – Phase III
- Security Upgrade
- Upgrade Mixing Boxes to VAVs – Phase III

2027

- Remodel 2nd Floor
- Upgrade Mixing Boxes to VAVs – Phase IV

2028

- Remodel 3rd Floor

DEPARTMENT OF FACILITIES AND MAINTENANCE

5 YEAR CAPITAL IMPROVEMENT PROGRAM

DAVID RAINES CENTER

2024

- Camera System
- Electrical Panel Upgrade – Phase I
- General Renovations
- HVAC/Bi-Polar Replacement – Phase II
- Upgrade Key System



2025

- Electrical Panel Upgrade – Phase II
- HVAC/Bi-Polar Replacement – Phase III
- Metal Panel Replacement
- Security Upgrades

2026

- Electrical Panel Upgrade – Phase III
- HVAC/Bi-Polar – Phase IV
- Landscaping
- Metal Panel Replacement

2027

- General Remodel
- Overlay/Seal Parking Lot
- Paint Exterior All Buildings

CADDO COMMUNITY ACTION AGENCY

2024

- Renovate 1st Floor 2nd Building Classrooms

Agency Requests

- Generator Power
- Remodel Restrooms – Phase I
- Replace Awning – Phase II

2025

- Repair Parking Lot
- Security Upgrades

DEPARTMENT OF FACILITIES AND MAINTENANCE

5 YEAR CAPITAL IMPROVEMENT PROGRAM

VIVIAN HEALTH UNIT

2024

Agency Requests

- *Medical Refrigerator*
- *Small Generator for Medicine*

CORONER'S OFFICE

2024

- Access Card Upgrade
- Key Upgrade
- New Marquee Sign



LSU EXTENSION

2024

- New Septic System

VETERANS AFFAIRS

2024

- Card Access Upgrade
- HVAC Control System



REGIONAL LAB

2023

- No Requests

FLEET SERVICES

2023

- No Requests

DEPARTMENT OF FACILITIES AND MAINTENANCE

5 YEAR CAPITAL IMPROVEMENT PROGRAM

PARKS AND RECREATION

2024

- No Requests

SOUTH SUBSTATION

2024

- No Requests

NORTH SUBSTATION

2024

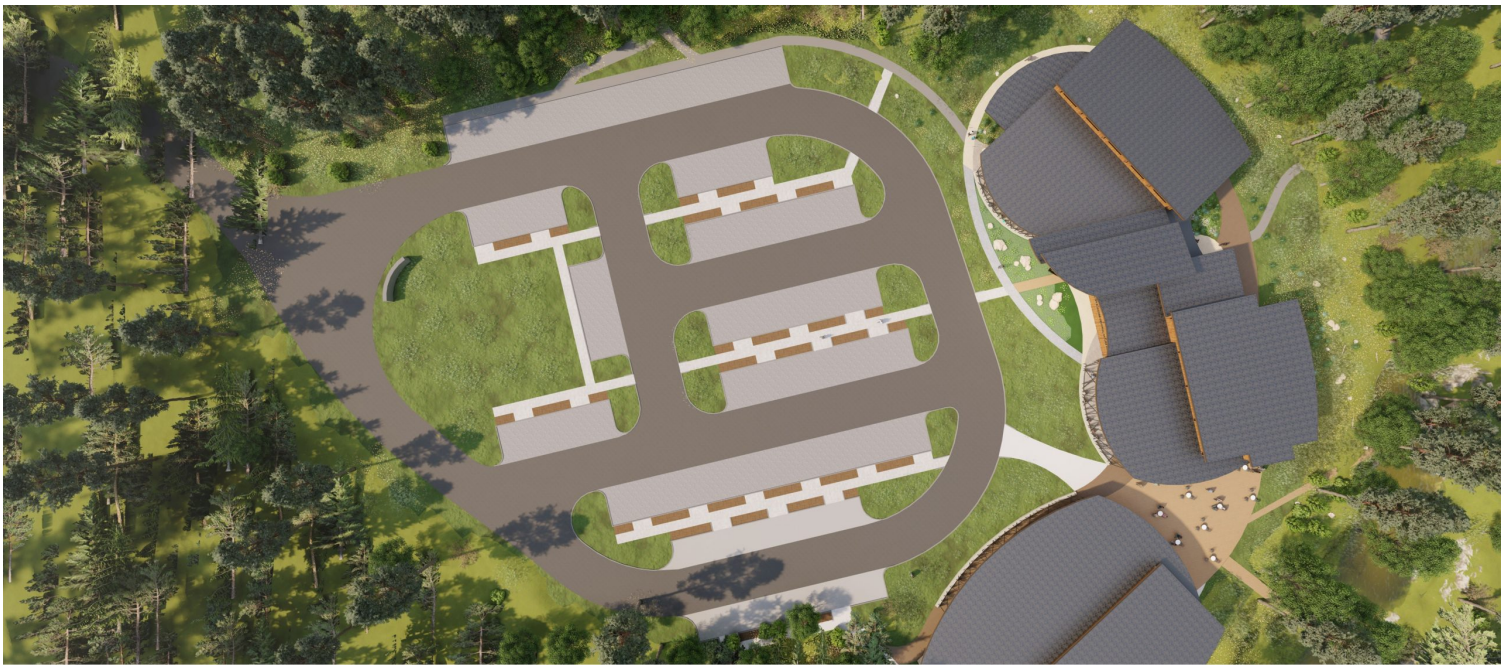
- No Requests





DEPARTMENT OF PARKS AND RECREATION

5 YEAR CAPITAL IMPROVEMENT PLAN



Walter B. Jacobs Memorial Nature Park



TBA



DEPARTMENT OF PARKS AND RECREATION

5 YEAR CAPITAL IMPROVEMENT PROGRAM

PARK ADMINISTRATION

2024

- Administrative Office Space for Recreation Coordinator, Volunteers, Summer Workers and Interns – Phase II
- Pickleball Center – Feasibility Study and Land Acquisition Inquiries

2025

- Pickleball Center – Land Acquisition, Design and/or Initial Construction Phase
- Caddo Parish Senior Center and Synthetic Athletic Fields for Youth – Feasibility Study

2026

- Pickleball Center – Construction

BESSIE D. SMITH PARK

2024

- New Fitness Station Equipment
- Security Lights Improvements

EARL G. WILLIAMSON PARK

2024

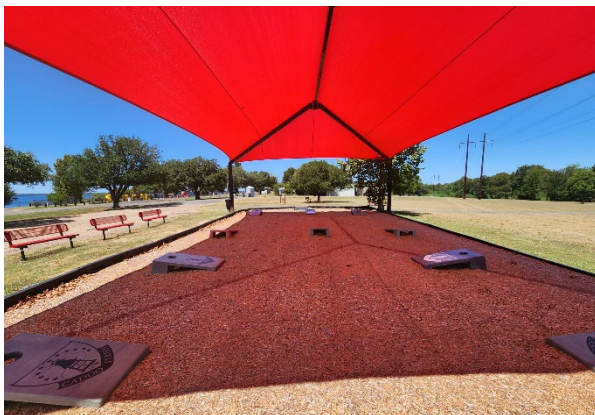
- Pickleball Court Resurfacing
- Picnic Tables/Park Benches
- Asphalt Overlay of Main Boat Launch Parking Lot

2025

- Kid Traffic Garden

2026

- General Park Improvements



DEPARTMENT OF PARKS AND RECREATION

5 YEAR CAPITAL IMPROVEMENT PROGRAM

EDDIE D. JONES PARK

2024

- New Horse Trail Culvert
- Trail Improvements
- New Maintenance Building
- Landscaping



2025

- Trail Maintenance/Improvements

GREENBROOK PARK

2024

- Landscaping
- Fencing

HANNAH'S PARK

2024

- New Asphalt Overlay Parking Lot

KEITHVILLE COMMUNITY PARK

2024

- New Court Lighting
- Pickleball Court Resurfacing
- Playground Shade Structure
- Turf Play Mounds
- Outdoor Park Fitness Equipment

NOAH TYSON PARK

2024

- New Turf Play Mounds
- Safety Surfacing
- Mural Art Placements in Park

DEPARTMENT OF PARKS AND RECREATION

5 YEAR CAPITAL IMPROVEMENT PROGRAM

PBS PINCHBACK PARK

2024

- Synthetic Grass Baseball Infield – Construction
- Security Lighting
- New Community Center – Land/Lease Acquisition and Preliminary Design

2025

- Lighting of Entire Walking Trail and Baseball Field – Phase II
- New Community Center – Construction Phase I

2026

- New Community Center – Construction Phase II

RICHARD FLEMING PARK

2024

- Park Drainage Repairs
- Security Lights Improvements

ROBERT G. LAWTON JR. PLAYGROUND

2024

- Asphalt Basketball Court Surfacing and Goals

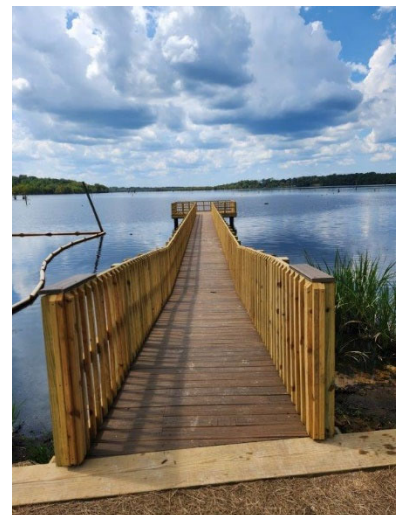
ROBERT NANCE PARK

2024

- Turf Play Mounds
- Safety Surfacing
- Pier Repairs

2025

- Black Bayou Watershed Project – Phase II



DEPARTMENT OF PARKS AND RECREATION

5 YEAR CAPITAL IMPROVEMENT PROGRAM

TOWN OF BLANCHARD

2024

- Pickleball Court Upgrades/Improvements

TOWN OF GREENWOOD

2024

- William Peters Town Park – Installation of New Playground System
- William Peters Town Park – Border and Safety Mulch Surfacing

TOWN OF OIL CITY

2024

- Matchstem Park – New Asphalt Parking Lot for Park Patrons

TOWN OF VIVIAN

2024

- Legions Hill Park – Installation of New Asphalt Walking Trail

WALTER B. JACOBS MEMORIAL NATURE PARK CENTER/EVENT CENTER

2024

- Ongoing Construction

2025

- Ongoing Construction
(Estimated Completion in Summer 2025)



DEPARTMENT OF PARKS AND RECREATION

5 YEAR CAPITAL IMPROVEMENT PROGRAM

PARK SYSTEM (ALL PARKS)

2024

- General Park System Improvements
- ADA Compliance Park Improvement Projects
- Repairs/replacement of piers, boat ramps, trail maintenance, channel markers, poles and court resurfacing

2025

- General Park System Improvements
- ADA Compliance Park Improvement Projects
- Repairs/replacement of piers, boat ramps, trail maintenance, channel markers, poles and court resurfacing

2026

- General Park System Improvements
- ADA Compliance Park Improvement Projects
- Repairs/replacement of piers, boat ramps, trail maintenance, channel markers, poles and court resurfacing

2027

- General Park System Improvements
- ADA Compliance Park Improvement Projects
- Repairs/replacement of piers, boat ramps, trail maintenance, channel markers, poles and court resurfacing

2028

- General Park System Improvements
- ADA Compliance Park Improvement Projects
- Repairs/replacement of piers, boat ramps, trail maintenance, channel markers, poles and court resurfacing



INDIVIDUAL FUND BUDGETS

203 GENERAL FUND

220 SPECIAL REVENUE FUNDS

275 DEBT SERVICE FUND

279 CAPITAL PROJECT FUNDS

285 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

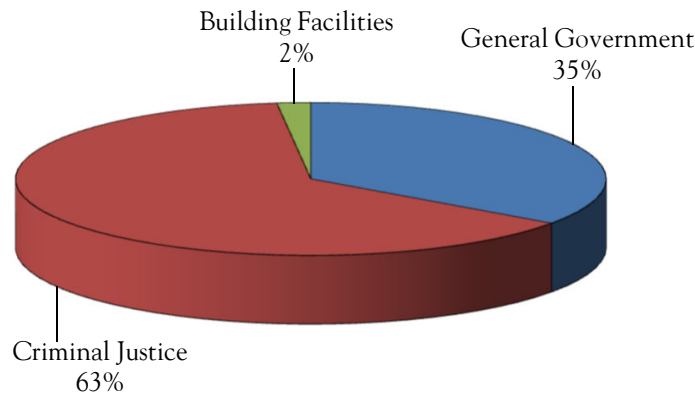
	2022 Actual	2023		2024 Adopted
		Budget	Estimated	
Revenues				
Tax Revenue	\$ 7,715,636	7,292,017	7,615,589	7,691,007
Licenses & Permits	898,637	837,000	922,705	880,000
Intergovernmental Revenue	1,593,493	1,388,500	2,067,853	2,016,000
Charges For Services	225,760	213,000	207,798	225,000
Rents & Interest Earned	(415,067)	70,000	97,753	85,000
Other Revenues	539,431	355,000	45,290	200,000
Total Revenues - General Fund	10,557,890	10,155,517	10,956,988	11,097,007
Expenditures By Function				
General Government				
Commission	724,414	764,920	739,145	785,753
Administration & Legal	890,295	1,189,600	1,147,245	1,070,689
Human Resources	225,133	258,745	231,914	275,247
Finance	376,310	498,154	427,216	541,976
Communications	-	-	-	131,881
Information Systems	225,505	278,346	251,082	293,779
Elections	606,492	923,267	845,206	949,522
LSU Extension	74,815	72,500	71,903	72,500
Allocations To Other Entities	396,450	608,000	449,896	433,000
Statutory Appropriations	687,017	748,548	740,250	924,840
Total General Government	4,206,431	5,342,080	4,903,857	5,479,187
Building Facilities				
Facilities & Maintenance				
Coroner	53,138	68,166	63,429	73,336
LSU Extension	31,489	37,480	36,279	38,045
Archives	82,250	90,000	83,240	90,000
David Raines	38,427	94,658	61,903	88,267
Total Building Facilities	205,304	290,304	244,851	289,648
Criminal Justice				
District Court	1,806,065	2,084,253	1,862,185	2,201,906
District Attorney	6,382,105	6,917,013	6,880,185	7,384,254
Coroner	226,219	243,000	245,122	258,000
Constables & Justices of the Peace	61,462	70,400	64,108	102,498
Total Criminal Justice	8,475,851	9,314,666	9,051,600	9,946,658
Total Expenditures - General Fund	12,887,586	14,947,050	14,200,308	15,715,493
Excess (Deficiency) Of Revenues Over Expenditures	(2,329,696)	(4,791,533)	(3,243,320)	(4,618,486)
Other Financing Sources:				
Transfers In	4,870,750	3,450,000	3,450,000	6,600,000
Transfers Out	(941,500)	(1,205,000)	(1,205,000)	(4,900,000)
Total Other Financing Sources (Uses)	3,929,250	2,245,000	2,245,000	1,700,000

GENERAL FUND

Summary of Revenues, Expenditures, and Changes in Fund Balance

	2022	2023		2024
	Actual	Budget	Estimated	Adopted
Net Change In Fund Balance	1,599,554	(2,546,533)	(998,320)	(2,918,486)
Fund Balance, Beginning Of Year	16,898,039	17,585,181	18,497,593	17,509,792
Fund Balance, End Of Year	\$ 18,497,593	15,038,648	17,499,273	14,591,306

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.

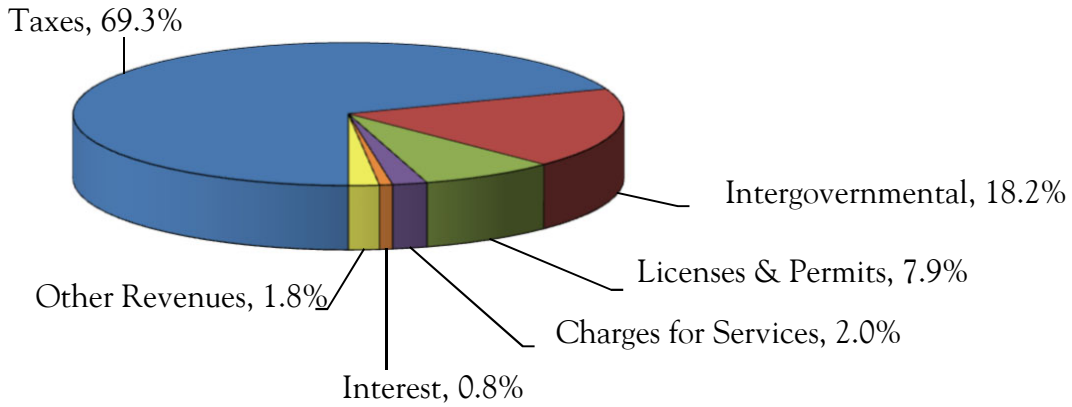
GENERAL FUND

Budget By Category

	2022 Actual	2023		2024 Adopted
		Budget	Estimated	
Revenues				
Tax Revenue	\$ 7,715,636	7,292,017	7,615,589	7,691,007
Licenses & Permits	898,637	837,000	922,705	880,000
Intergovernmental Revenue	1,593,493	1,388,500	2,067,853	2,016,000
Charges For Services	225,760	213,000	207,798	225,000
Rents & Interest Earned	(415,067)	70,000	97,753	85,000
Other Revenues	539,431	355,000	45,290	200,000
Total Revenues	10,557,890	10,155,517	10,956,988	11,097,007
Expenditures				
Salaries & Benefits	5,800,747	6,641,709	6,369,161	6,756,828
Materials & Supplies	288,692	313,650	335,436	365,900
Education, Training & Travel	125,212	166,950	149,796	171,950
Utilities	145,864	198,920	171,335	209,120
Repairs & Maintenance	34,748	47,900	38,407	47,900
Contract Services	768,478	1,106,811	995,350	1,328,224
Statutory Charges	6,554,388	7,219,000	7,256,166	7,749,000
Internal Charges	(1,998,001)	(2,291,485)	(2,288,685)	(2,406,657)
Capital Outlay	56,090	66,600	50,085	60,600
Allocations To Other Entities	396,450	608,000	449,896	433,000
Debt Service	247,490	251,838	251,413	255,650
Other Expenses	392,007	536,047	399,697	602,868
Grant Programs	475,460	535,000	509,424	515,000
Reimbursements	(400,039)	(453,890)	(487,173)	(373,890)
Total Expenditures	12,887,586	14,947,050	14,200,308	15,715,493
Excess (Deficiency) Of Revenues Over Expenditures	(2,329,696)	(4,791,533)	(3,243,320)	(4,618,486)
Other Financing Sources (Uses)				
Transfers In	4,870,750	3,450,000	3,450,000	6,600,000
Transfers Out	(941,500)	(1,205,000)	(1,205,000)	(4,900,000)
Total Other Financing Sources (Uses)	3,929,250	2,245,000	2,245,000	1,700,000
Net Change In Fund Balance	1,599,554	(2,546,533)	(998,320)	(2,918,486)
Fund Balance, Beginning Of Year	16,898,039	17,585,181	18,497,593	17,509,792
Fund Balance, End Of Year	\$ 18,497,593	15,038,648	17,499,273	14,591,306

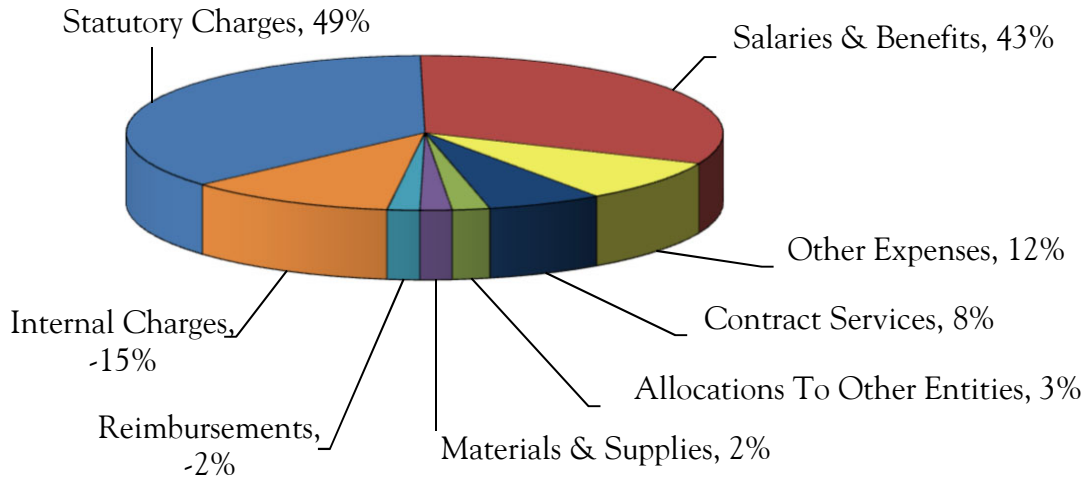
GENERAL FUND

REVENUES BY SOURCE



69.3% of the General Fund revenues for 2024 come from ad valorem (property) taxes. Property taxes are budgeted to increase 1% over the 2023 assessed value, which results from new properties coming on to the tax rolls.

EXPENDITURES BY CATEGORY



Salaries and benefits comprise 43% 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 represent costs charged back to other operating funds.

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
Revenues								
3111	Ad Valorem Tax-Inside City	\$ 4,033,356	4,070,510	-	4,206,680	4,206,680	4,248,660	1.00%
3112	Ad Valorem Tax-Outside	3,631,292	3,352,420	-	3,560,210	3,560,210	3,595,810	1.00%
3115	Estimated Uncollectible Taxes	(15,460)	(185,570)	-	(194,180)	(194,180)	(196,120)	1.00%
3118	Payments In Lieu Of Taxes	17,292	30,000	8,075	10,000	18,075	18,000	(0.41%)
3120	Prior Year Taxes	49,156	24,657	15,742	9,062	24,804	24,657	(0.59%)
3211	Liquor Licenses	17,230	21,000	18,000	500	18,500	15,000	(18.92%)
3212	Beer Licenses	4,066	6,000	4,650	200	4,850	5,000	3.09%
3216	Occupational Licenses	265,417	255,000	253,684	9,657	263,341	260,000	(1.27%)
3217	Insurance Licenses	611,924	555,000	634,814	1,200	636,014	600,000	(5.66%)
3218	Cable T.V. Franchise Fees	219,360	210,000	155,808	50,790	206,598	210,000	1.65%
3224	Fines	6,400	3,000	-	1,200	1,200	15,000	1,150.00%
3351	State Revenue Sharing	155,327	158,000	-	156,665	156,665	156,000	(0.42%)
3353	Louisiana Oil & Gas Severance	1,191,223	1,060,000	1,146,603	69,348	1,215,951	1,150,000	(5.42%)
3354	Louisiana Timber Severance	145,336	115,000	69,348	65,762	135,110	130,000	(3.78%)
3355	Louisiana Beer Tax	38,055	25,500	7,449	21,062	28,511	30,000	5.22%
3610	Interest Earned	(415,067)	70,000	87,754	9,999	97,753	85,000	(13.05%)
3623	Building Rental	-	-	-	-	-	160,000	0.00%
3695	Miscellaneous Revenue	63,552	30,000	29,926	1,400	31,326	30,000	(4.23%)
3723	Federal Grants - Other	529,989	350,000	352,114	179,502	531,616	550,000	3.46%
3727	Court Services Fees	9,442	5,000	13,364	600	13,964	10,000	(28.39%)
Total Revenues - General Fund		10,557,890	10,155,517	2,797,331	8,159,657	10,956,988	11,097,007	1.28%

Expenditures

111 - Commission

4113	Salaries Regular Employees	203,223	227,478	108,926	112,128	221,054	244,266	10.50%
4115	Salaries-Commissioners	284,235	273,705	178,090	95,612	273,702	273,705	0.00%
4131	Parochial Retirement	23,714	26,160	13,165	10,684	23,849	28,091	17.79%
4132	Group Health Insurance	34,560	37,278	20,574	14,405	34,979	39,887	14.03%
4133	Retired Employees Grp Insurance	8,335	8,752	8,023	729	8,752	9,365	7.00%
4135	Medicare Insurance	9,295	8,226	6,022	1,629	7,651	3,790	(50.46%)

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4210	Books and Subscriptions	129	950	-	155	155	500	222.58%
4211	Dues-Governmental Organizations	19,079	25,000	15,631	5,999	21,630	25,000	15.58%
4220	Official Publications	40,987	40,000	20,144	20,144	40,288	42,500	5.49%
4230	Education, Travel and Training	52,754	45,000	32,777	16,010	48,787	50,000	2.49%
4241	Office Supplies	8,982	9,000	3,654	3,034	6,688	9,000	34.57%
4242	Postage	503	750	205	199	404	750	85.64%
4243	Copy Supplies	3,557	4,000	1,705	1,805	3,510	4,000	13.96%
4280	Telephone	7,711	9,000	4,086	4,000	8,086	9,000	11.30%
4311	Recruitment and Screenings	-	150	-	-	-	150	0.00%
4321	Legal and Auditing	1,771	1,702	1,771	44	1,815	1,517	(16.42%)
4324	Information Systems Allocation	12,391	18,000	18,000	-	18,000	19,080	6.00%
4327	Professional Services	45,405	45,000	24,909	23,940	48,849	50,000	2.36%
4353	Parking Fees	1,296	1,000	301	500	801	1,000	24.84%
4511	Casualty Insurance	904	949	870	79	949	1,091	14.96%
4512	Workers Comp Insurance	4,590	4,820	4,820	-	4,820	5,061	5.00%
4546	Reimb-MPC	(40,546)	(25,000)	(24,216)	(13,999)	(38,215)	(35,000)	(8.41%)
4742	Office Equipment	1,539	3,000	-	2,591	2,591	3,000	15.79%
Total Commission		724,414	764,920	439,457	299,688	739,145	785,753	6.31%

120 - Criminal Justice

21 - District Court

4113	Salaries Regular Employees	1,099,269	1,193,845	686,712	512,506	1,199,218	1,219,789	1.72%
4114	Salaries-Special	(124,052)	(125,000)	(36,740)	(110,220)	(146,960)	(175,000)	19.08%
4119	Salaries Reimbursed By Others	69,322	80,251	43,287	23,214	66,501	71,550	7.59%
4131	Parochial Retirement	210,421	226,881	143,672	56,008	199,680	214,680	7.51%
4132	Group Health Insurance	51,525	54,101	49,593	4,508	54,101	57,888	7.00%
4133	Retired Employees Grp Insurance	16,306	20,000	11,555	10,246	21,801	23,835	9.33%
4135	Medicare Insurance	47,085	80,221	28,543	20,900	49,443	55,115	11.47%
4136	Caddo Parish Employee Retirement	212	4,500	-	551	551	1,500	172.23%
4138	Unemployment Claims	18,101	40,000	36,558	9,999	46,557	50,000	7.40%
4210	Books and Subscriptions	31,331	30,000	21,197	19,799	40,996	35,000	(14.63%)
4241	Office Supplies	2,024	3,500	872	618	1,490	3,500	134.90%

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4242	Postage	16,508	16,500	11,281	8,856	20,137	18,500	(8.13%)
4243	Copy Supplies	1,898	3,000	-	1,668	1,668	3,000	79.86%
4245	Courtroom Supplies	373	5,000	146	147	293	5,000	1,606.48%
4280	Telephone	-	-	8,784	-	8,784	31,750	261.45%
4353	Parking Fees	24,878	20,000	24,878	-	24,878	25,000	0.49%
4395	Grant Programs - Other	323,836	350,000	191,757	169,495	361,252	365,000	1.04%
4511	Casualty Insurance	402	422	387	35	422	485	14.93%
4512	Workers Comp Insurance	35,435	37,210	37,210	-	37,210	39,071	5.00%
4547	Reimb-Hearing Officer	(275,000)	(375,000)	-	(375,000)	(375,000)	(275,000)	(26.67%)
4598	Criminal Court Allocation	217,410	376,822	-	223,112	223,112	395,243	77.15%
4742	Office Equipment	34,319	36,000	1,679	20,000	21,679	30,000	38.38%
4754	Internet Access and Maintenance	4,462	6,000	2,187	2,185	4,372	6,000	37.24%
Total District Court		1,806,065	2,084,253	1,263,558	598,627	1,862,185	2,201,906	18.24%
23 - District Attorney								
4133	Retired Employees Grp Insurance	30,489	32,013	29,345	2,668	32,013	34,254	7.00%
4395	Grant Programs - Other	151,624	185,000	74,087	74,085	148,172	150,000	1.23%
4581	Annual Appropriation	6,199,992	6,700,000	3,908,333	2,791,667	6,700,000	7,200,000	7.46%
Total District Attorney		6,382,105	6,917,013	4,011,765	2,868,420	6,880,185	7,384,254	7.33%
25 - Coroner								
4204	Autopsies	56,219	73,000	37,561	37,561	75,122	75,000	(0.16%)
4581	Annual Appropriation	170,000	170,000	113,333	56,667	170,000	183,000	7.65%
Total Coroner		226,219	243,000	150,894	94,228	245,122	258,000	5.25%
28 - JP & Constables								
4113	Salaries Regular Employees	53,275	55,000	35,824	15,474	51,298	85,000	65.70%
4119	Salaries Reimbursed By Others	(25,080)	(22,000)	(15,960)	(11,400)	(27,360)	(25,000)	(8.63%)
4135	Medicare Insurance	5,181	5,400	3,958	1,540	5,498	5,498	0.00%

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023				2024 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
4137	Supplemental Benefits	22,798	24,000	17,888	9,464	27,352	28,000	2.37%
4221	Printed Office Forms	-	-	321	198	519	1,000	92.68%
4230	Education, Travel and Training	5,288	8,000	1,800	5,001	6,801	8,000	17.63%
Total JP & Constables		61,462	70,400	43,831	20,277	64,108	102,498	59.88%
Total Criminal Justice		8,475,851	9,314,666	5,470,048	3,581,552	9,051,600	9,946,658	9.89%
131 - Administration & Legal								
4113	Salaries Regular Employees	1,139,499	1,423,615	1,038,575	351,419	1,389,994	1,272,976	(8.42%)
4131	Parochial Retirement	61,281	65,035	48,968	15,158	64,126	70,094	9.31%
4132	Group Health Insurance	72,613	76,809	57,570	30,662	88,232	98,288	11.40%
4133	Retired Employees Grp Insurance	30,311	31,827	29,175	2,652	31,827	34,055	7.00%
4135	Medicare Insurance	16,025	20,643	15,402	4,599	20,001	18,459	(7.71%)
4136	Caddo Parish Employee Retirement	69,431	145,115	110,791	16,425	127,216	52,856	(58.45%)
4138	Unemployment Claims	-	1,000	-	251	251	1,000	298.41%
4210	Books and Subscriptions	38,094	33,000	22,208	17,010	39,218	35,000	(10.76%)
4211	Dues-Governmental Organizations	2,978	7,500	5,333	1,298	6,631	7,500	13.11%
4221	Printed Office Forms	2,551	2,000	195	1,800	1,995	2,000	0.25%
4230	Education, Travel and Training	26,078	35,000	25,010	6,297	31,307	30,000	(4.17%)
4241	Office Supplies	13,422	13,000	3,857	3,810	7,667	13,000	69.56%
4242	Postage	866	1,000	295	578	873	1,000	14.55%
4243	Copy Supplies	5,213	6,000	2,081	2,001	4,082	6,000	46.99%
4250	Equipment Repairs	224	1,000	179	200	379	1,000	163.85%
4251	Gas, Oil, Grease	1,354	1,800	603	1,000	1,603	1,800	12.29%
4280	Telephone	9,790	12,000	3,843	5,000	8,843	12,000	35.70%
4311	Recruitment and Screenings	-	300	184	200	384	300	(21.88%)
4321	Legal and Auditing	5,599	20,000	2,714	3,000	5,714	4,307	(24.62%)
4324	Information Systems Allocation	28,912	42,000	42,000	-	42,000	44,520	6.00%
4327	Professional Services	77,409	91,000	48,494	38,494	86,988	91,000	4.61%
4344	Public Information	91,849	60,000	47,417	33,869	81,286	85,000	4.57%
4353	Parking Fees	7,074	6,000	4,413	3,000	7,413	7,500	1.17%

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4360	Reimb from Other Funds	(784,757)	(880,798)	(880,798)	-	(880,798)	(794,906)	(9.75%)
4390	General Ins-Legal Service	(52,000)	(52,000)	(52,000)	-	(52,000)	(52,000)	0.00%
4511	Casualty Insurance	1,405	1,474	1,351	123	1,474	1,696	15.06%
4512	Workers Comp Insurance	18,360	19,280	19,280	-	19,280	20,244	5.00%
4742	Office Equipment	6,714	6,000	10,260	999	11,259	6,000	(46.71%)
					-			
Total Administration & Legal		890,295	1,189,600	607,400	539,845	1,147,245	1,070,689	(6.67%)
132 - Human Resources								
4113	Salaries Regular Employees	355,040	360,240	248,782	107,643	356,425	385,810	8.24%
4131	Parochial Retirement	38,200	41,428	30,590	13,844	44,434	47,450	6.79%
4132	Group Health Insurance	71,950	70,065	63,433	26,904	90,337	96,661	7.00%
4133	Retired Employees Grp Insurance	10,608	11,138	10,210	928	11,138	11,918	7.00%
4135	Medicare Insurance	4,583	5,095	3,437	1,542	4,979	5,983	20.16%
4138	Unemployment Claims	201	500	-	101	101	500	395.05%
4210	Books and Subscriptions	936	1,250	140	999	1,139	1,250	9.75%
4211	Dues-Governmental Organizations	1,477	2,125	39	1,876	1,915	2,125	10.97%
4221	Printed Office Forms	827	800	-	711	711	800	12.52%
4230	Education, Travel and Training	5,329	16,950	5,088	2,999	8,087	16,950	109.60%
4241	Office Supplies	4,203	4,800	5,004	301	5,305	4,800	(9.52%)
4242	Postage	1,855	1,500	858	1,576	2,434	1,500	(38.37%)
4243	Copy Supplies	3,857	4,500	1,986	1,000	2,986	4,500	50.70%
4244	Training Resources	3,515	5,000	3,515	-	3,515	5,000	42.25%
4247	Record Retention	1,940	22,000	5,947	599	6,546	5,000	(23.62%)
4256	Annual Pin Ceremony	5,211	7,000	4,901	1,000	5,901	7,000	18.62%
4280	Telephone	3,769	3,000	3,337	892	4,229	5,000	18.23%
4311	Recruitment and Screenings	1,973	2,200	50	1,101	1,151	2,200	91.14%
4313	Maintenance Contract	3,891	15,000	504	999	1,503	15,000	898.00%
4321	Legal and Auditing	1,602	1,597	1,097	414	1,511	1,419	(6.09%)
4324	Information Systems Allocation	33,042	48,000	48,000	-	48,000	50,880	6.00%
4327	Professional Services	1,266	7,290	2,485	1,000	3,485	7,290	109.18%
4353	Parking Fees	952	1,500	1,356	1,218	2,574	1,500	(41.72%)

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4360	Reimb from Other Funds	(340,491)	(385,871)	(385,871)	-	(385,871)	(417,370)	8.16%
4511	Casualty Insurance	402	422	387	35	422	485	14.93%
4512	Workers Comp Insurance	7,252	7,616	7,616	-	7,616	7,996	4.99%
4742	Office Equipment	1,743	3,600	341	1,000	1,341	3,600	168.46%
Total Human Resources		225,133	258,745	63,232	168,682	231,914	275,247	18.68%
133 - Finance								
4113	Salaries Regular Employees	708,914	768,305	475,978	251,450	727,428	814,403	11.96%
4119	Salaries-Reimbursed By Others	(47,272)	(38,000)	(13,039)	(29,512)	(42,551)	(42,500)	(0.12%)
4131	Parochial Retirement	78,631	86,975	57,865	25,790	83,655	93,656	11.96%
4132	Group Health Insurance	97,739	106,882	75,247	33,160	108,407	115,995	7.00%
4133	Retired Employees Grp Insurance	30,320	31,836	29,183	2,653	31,836	34,065	7.00%
4135	Medicare Insurance	9,691	9,633	6,837	3,030	9,867	11,808	19.67%
4211	Dues-Governmental Organizations	2,990	6,000	2445	2,000	4,445	6,000	34.98%
4221	Printed Office Forms	3,178	4,000	172	3,000	3,172	4,000	26.10%
4223	Annual Report	-	7,000	-	-	-	-	0.00%
4230	Education, Travel and Training	26,972	30,000	13,677	16,011	29,688	30,000	1.05%
4241	Office Supplies	15,003	14,000	9,032	1,909	10,941	14,000	27.96%
4242	Postage	6,271	11,000	4,113	4,068	8,181	11,000	34.46%
4243	Copy Supplies	3,566	5,500	1,498	2,532	4,030	5,500	36.48%
4280	Telephone	6,243	6,500	1,927	4,325	6,252	6,500	3.97%
4311	Recruitment and Screenings	223	400	123	-	123	400	225.20%
4321	Legal and Auditing	1,472	1,603	1,101	300	1,401	1,436	2.50%
4324	Information Systems Allocation	33,042	48,000	48,000	-	48,000	50,880	6.00%
4327	Professional Services	6,429	20,000	10,334	8,500	18,834	20,000	6.19%
4353	Parking Fees	2,106	2,000	1,282	986	2,268	2,500	10.23%
4360	Reimb from Other Funds	(641,239)	(662,020)	(662,020)	-	(662,020)	(677,367)	2.32%
4372	Cost Allocation Services	12,700	15,500	-	13,500	13,500	15,500	14.81%
4511	Casualty Insurance	1,505	1,579	1,447	132	1,579	1,816	15.01%
4512	Workers Comp Insurance	17,580	18,461	18,461	-	18,461	19,384	5.00%
4543	Accounting Fees	(5,500)	(5,500)	-	(5,500)	(5,500)	(5,500)	0.00%

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4742	Office Equipment	5,746	8,500	219	5,000	5,219	8,500	62.87%
Total Finance		376,310	498,154	83,882	343,334	427,216	541,976	26.86%
134 - Communications								
4113	Salaries Regular Employees	-	-	-	-	-	160,000	0.00%
4131	Parochial Retirement	-	-	-	-	-	18,400	0.00%
4132	Group Health Insurance	-	-	-	-	-	17,000	0.00%
4135	Medicare Insurance	-	-	-	-	-	2,320	0.00%
4211	Dues-Governmental Organizations	-	-	-	-	-	3,500	0.00%
4223	Annual Report	-	-	-	-	-	7,000	0.00%
4230	Education, Travel and Training	-	-	-	-	-	5,000	0.00%
4241	Office Supplies	-	-	-	-	-	2,500	0.00%
4242	Postage	-	-	-	-	-	1,000	0.00%
4327	Professional Services	-	-	-	-	-	45,000	0.00%
4344	Public Information	-	-	-	-	-	15,000	0.00%
4360	Reimb from Other Funds	-	-	-	-	-	(144,839)	0.00%
Total Communications		-	-	-	-	-	131,881	0.00%
136 - Information Systems								
4113	Salaries Regular Employees	239,678	300,525	211,101	86,417	297,518	318,465	7.04%
4131	Parochial Retirement	27,500	34,560	23,047	11,104	34,151	36,634	7.27%
4132	Group Health Insurance	22,831	32,010	16,810	7,565	24,375	26,081	7.00%
4133	Retired Employees Grp Insurance	3,789	3,978	3,647	331	3,978	4,256	6.99%
4135	Medicare Insurance	3,346	4,681	2,797	1,376	4,173	4,589	9.97%
4211	Dues-Governmental Organizations	-	200	-	-	-	-	0.00%
4230	Education, Travel and Training	17	7,000	2,104	2,294	4,398	7,000	59.16%
4241	Office Supplies	162	1,000	85	199	284	1,000	252.11%
4250	Equipment Repairs	172	900	3,095	-	3,095	5,000	61.55%
4251	Gas, Oil, Grease	205	800	104	204	308	900	192.21%

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4280	Telephone	3,409	15,000	974	3,953	4,927	15,000	204.44%
4313	Maintenance Contract	300,746	426,000	231,620	199,923	431,543	450,000	4.28%
4321	Legal and Auditing	1,154	1,109	762	245	1,007	995	(1.19%)
4327	Professional Services	950	2,000	721	999	1,720	2,000	16.28%
4360	Reimb from Other Funds	(413,027)	(600,000)	(600,000)	-	(600,000)	(636,000)	6.00%
4511	Casualty Insurance	1,405	1,474	1,351	123	1,474	1,696	15.06%
4512	Workers Comp Insurance	4,865	5,109	5,109	-	5,109	14,163	177.22%
4742	Office Equipment	891	1,000	940	1	941	1,000	6.27%
4745	Computer Equipment Purchases	471	3,000	260	1,999	2,259	3,000	32.80%
4754	Internet Access and Maintenance	26,941	38,000	18,604	11,218	29,822	38,000	27.42%
Total Information Systems		225,505	278,346	(76,869)	327,951	251,082	293,779	17.01%
150 - Allocation To Other Entities								
4951	Metropolitan Planning	325,000	325,000	162,500	162,500	325,000	325,000	0.00%
4952	Civil Defense	21,690	37,000	-	28,990	28,990	37,000	27.63%
4955	Parish Service Office	40,000	46,000	29,579	16,421	46,000	46,000	0.00%
4959	NGO Appropriations	9,760	200,000	19,954	29,952	49,906	25,000	(49.91%)
Total Allocation To Other Entities		396,450	608,000	212,033	237,863	449,896	433,000	(3.76%)
161 - Facilities & Maintenance								
63 - Coroner Building								
4260	Building Repairs & Maintenance	6,794	15,000	10,111	463	10,574	15,000	41.86%
4272	Electricity	19,354	20,000	9,848	9,848	19,696	25,000	26.93%
4273	Water	1,521	2,500	584	584	1,168	2,500	114.04%
4280	Telephone	3,237	4,000	4,791	4,791	9,582	4,000	(58.26%)
4312	Pest Control	798	1,000	496	247	743	1,000	34.59%
4317	Janitorial Service	18,050	22,000	12,000	6,000	18,000	22,000	22.22%
4388	Building Management	3,384	3,666	3,666	-	3,666	3,836	4.64%
Total Coroner Building		53,138	68,166	41,496	21,933	63,429	73,336	15.62%

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
64 - LSU Extension Bldg								
4260	Building Repairs & Maintenance	4,995	6,000	1,831	1,831	3,662	6,000	63.84%
4272	Electricity	6,669	7,000	2,863	3,863	6,726	7,000	4.07%
4273	Water	775	1,000	299	499	798	1,000	25.31%
4280	Telephone	919	1,000	453	453	906	1,000	10.38%
4291	Lawn and Tree Maintenance	2,100	2,100	1,500	800	2,300	2,100	(8.70%)
4312	Pest Control	690	700	462	231	693	700	1.01%
4316	Security	193	660	150	101	251	660	162.95%
4317	Janitorial Service	8,600	9,000	6,000	3,000	9,000	9,000	0.00%
4318	Waste Disposal Fees	655	1,200	187	935	1,122	1,200	6.95%
4388	Building Management	3,384	3,666	3,666	-	3,666	3,836	4.64%
4511	Casualty Insurance	2,509	2,634	2,415	219	2,634	3,029	15.00%
4754	Internet Access and Maintenance	-	2,520	1,884	2,637	4,521	2,520	(44.26%)
Total LSU Extension Bldg		31,489	37,480	21,710	14,569	36,279	38,045	4.87%
65 - Archives								
4327	Professional Services	82,250	90,000	55,550	27,690	83,240	90,000	8.12%
Total Archives		82,250	90,000	55,550	27,690	83,240	90,000	8.12%
69 - David Raines Comm Center (MLK Community Center)								
4114	Salaries-Special	4,667	6,500	2,800	2,888	5,688	6,500	14.28%
4260	Building Repairs & Maintenance	19,113	20,000	7,165	9,885	17,050	20,000	17.30%
4271	Natural Gas	701	1,000	330	300	630	1,000	58.73%
4272	Electricity	42,006	49,000	15,806	30,000	45,806	49,000	6.97%
4273	Water	3,049	10,000	2,911	5,999	8,910	10,000	12.23%
4291	Lawn and Tree Maintenance	3,500	4,000	4,500	2,100	6,600	5,000	(24.24%)
4312	Pest Control	1,054	1,500	706	508	1,214	1,500	23.56%
4316	Security	964	1,400	752	752	1,504	1,400	(6.91%)
4317	Janitorial Service	19,500	23,000	13,000	6,500	19,500	23,000	17.95%
4318	Waste Disposal Fees	10,339	12,000	4,936	4,935	9,871	12,000	21.57%
4388	Building Management	9,669	10,474	10,474	-	10,474	10,961	4.65%

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4511	Casualty Insurance	1,405	1,474	1,351	123	1,474	1,696	15.06%
4544	Utilities Charged To Other	(45,603)	(15,000)	(29,535)	(5,533)	(35,068)	(25,000)	(28.71%)
4558	Reimb-Health Tax Fund	(33,390)	(33,390)	(33,390)	-	(33,390)	(33,390)	0.00%
4754	Internet Access and Maintenance	1,453	2,700	1,025	615	1,640	4,600	180.49%
69 - David Raines Comm Center		38,427	94,658	2,831	59,072	61,903	88,267	42.59%
Total Facilities & Maintenance		205,304	290,304	121,587	123,264	244,851	289,648	18.30%
170 - Elections								
71 - Registrar of Voters								
4113	Salaries Regular Employees	158,196	284,147	101,684	74,419	176,103	245,881	39.62%
4114	Salaries-Special	18,969	15,000	-	14,115	14,115	15,000	6.27%
4122	Salaries-Part Time	203,785	165,000	149,743	48,533	198,276	200,000	0.87%
4132	Group Health Insurance	8,733	9,215	313	169	482	10,422	2,062.24%
4133	Retired Employees Grp Insurance	9,860	10,353	9,490	863	10,353	11,078	7.00%
4135	Medicare Insurance	18,550	16,966	13,202	13,500	26,702	28,811	7.90%
4138	Unemployment Claims	41	1,000	-	664	664	1,000	50.60%
4139	ROV Retirement	21,911	46,112	15,779	13,088	28,867	35,511	23.02%
4210	Books and Subscriptions	2,660	2,500	91	1,000	1,091	2,500	129.15%
4211	Dues-Governmental Organizations	1,375	3,900	-	2,375	2,375	3,000	26.32%
4220	Official Publications	397	13,000	351	1,999	2,350	5,000	112.77%
4221	Printed Office Forms	6,415	5,000	4,285	4,200	8,485	10,000	17.86%
4230	Education, Travel and Training	5,259	20,000	7,213	10,000	17,213	20,000	16.19%
4241	Office Supplies	24,523	20,000	10,600	7,519	18,119	20,000	10.38%
4242	Postage	57,439	60,000	59,569	20,000	79,569	80,000	0.54%
4243	Copy Supplies	6,760	7,000	2,765	3,000	5,765	7,000	21.42%
4247	Record Retention	-	4,000	623	2,039	2,662	4,000	50.26%
4260	Building Repairs & Maintenance	521	1,500	140	399	539	1,500	178.29%
4280	Telephone	1,245	2,500	637	1,000	1,637	2,500	52.72%
4313	Maintenance Contract	2,805	5,000	-	3,022	3,022	4,000	32.36%
4327	Professional Services	1,182	14,500	3,234	2,829	6,063	10,000	64.93%
4353	Parking Fees	13,332	17,000	7,468	7,000	14,468	16,000	10.59%

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4511	Casualty Insurance	1,205	1,265	1,160	105	1,265	1,454	14.94%
4512	Workers Comp Insurance	4,865	5,109	5,109	-	5,109	5,365	5.01%
4742	Office Equipment	4,317	5,000	356	3,999	4,355	5,000	14.81%
4754	Internet Access and Maintenance	-	1,200	1,266	1,225	2,491	2,500	0.36%
Total Registrar of Voters		574,345	736,267	395,078	237,062	632,140	747,522	18.25%
72 - Election Cost								
4172	Election Expense	32,147	185,000	205,913	5,638	211,551	200,000	(5.46%)
4173	Voting Precinct Improvement	-	2,000	-	1,515	1,515	2,000	32.01%
Total Election Cost		32,147	187,000	205,913	7,153	213,066	202,000	(5.19%)
Total Elections		606,492	923,267	600,991	244,215	845,206	949,522	12.34%
180 - Statutory Appropriations								
4201	Ambulance Service	9,375	9,000	8,950	125	9,075	9,000	(0.83%)
4202	Pauper Funeral	75,000	75,000	75,000	-	75,000	75,000	0.00%
4310	Codification of Ordinances	2,773	8,000	-	3,771	3,771	8,000	112.15%
4352	Governmental Consultants	112,710	180,000	87,198	70,000	157,198	180,000	14.51%
4591	Retirement Contributions	228,014	219,710	-	229,890	229,890	232,190	1.00%
4592	Sheriff's Tax Collection	11,655	5,000	11,940	1,963	13,903	5,000	(64.04%)
4712	Site Lease	-	-	-	-	-	160,000	0.00%
4810	Principal Payments	186,050	194,500	194,500	-	194,500	203,500	4.63%
4820	Interest Payments	60,090	55,338	55,338	-	55,338	50,150	(9.38%)
4830	Paying Agent Fees	1,350	2,000	1,575	-	1,575	2,000	26.98%
Total Statutory Appropriations		687,017	748,548	434,501	305,749	740,250	924,840	24.94%
611 - LSU Extension Service								
4113	Salaries Regular Employees	63,000	63,000	47,250	15,750	63,000	63,000	0.00%
4243	Copy Supplies	2,638	2,500	880	1,675	2,555	2,500	(2.15%)

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4250	Equipment Repairs	2,929	3,500	1,108	2,000	3,108	3,500	12.61%
4251	Gas, Oil, Grease	3,661	3,000	1,634	1,165	2,799	3,000	7.18%
4742	Office Equipment	349	500	-	441	441	500	13.38%
4754	Internet Access and Maintenance	2,238	-	-	-	-	-	0.00%
Total LSU Extension Service		74,815	72,500	50,872	21,031	71,903	72,500	0.83%
Total Expenditures - General Fund		12,887,586	14,947,050	8,007,134	6,193,174	14,200,308	15,715,493	10.67%
Excess (Deficiency) Of Revenues Over Expenditures		(2,329,696)	(4,791,533)	(5,209,803)	1,966,483	(3,243,320)	(4,618,486)	42.40%
Other Financing Sources (Uses)								
3839	Transfer From American Rescue Plan	3,467,285	750,000	-	750,000	750,000	600,000	(20.00%)
3849	Transfer From Oil and Gas	-	200,000	100,000	100,000	200,000	-	(100.00%)
3852	Transfer From Capital Outlay	3,465	-	-	-	-	-	0.00%
3855	Transfer From Criminal Justice	1,400,000	2,500,000	1,666,667	833,333	2,500,000	6,000,000	140.00%
4673	Transfer To American Rescue Plan	-	-	-	-	-	-	0.00%
4688	Transfer To Capital Outlay	(941,500)	(1,205,000)	(903,750)	(301,250)	(1,205,000)	(4,900,000)	306.64%
Total Other Financing Sources (Uses)		3,929,250	2,245,000	862,917	1,382,083	2,245,000	1,700,000	(24.28%)
Net Change In Fund Balance		1,599,554	(2,546,533)	(4,346,886)	3,348,566	(998,320)	(2,918,486)	192.34%
Fund Balance, Beginning of Year		16,898,039	17,585,181	18,497,593	14,150,707	18,497,593	17,509,792	(5.34%)
Fund Balance, End of Year		\$ 18,497,593	15,038,648	14,150,707	17,499,273	17,499,273	14,591,306	(16.62%)

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.

- 227 **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.
- 233 **Building Maintenance Fund (210)** – The Building Maintenance Fund accounts for the proceeds of a special ad valorem tax dedicated for maintenance and operation of the Caddo Parish Courthouse and other public buildings.
- 237 **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
- 240 **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.
- 243 **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.
- 246 **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.
- 251 **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.
- 256 **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.
- 257 **Riverboat Fund (290)** – The Riverboat Fund accounts for revenues received by the Commission from a share of gaming receipts received from riverboat casinos.

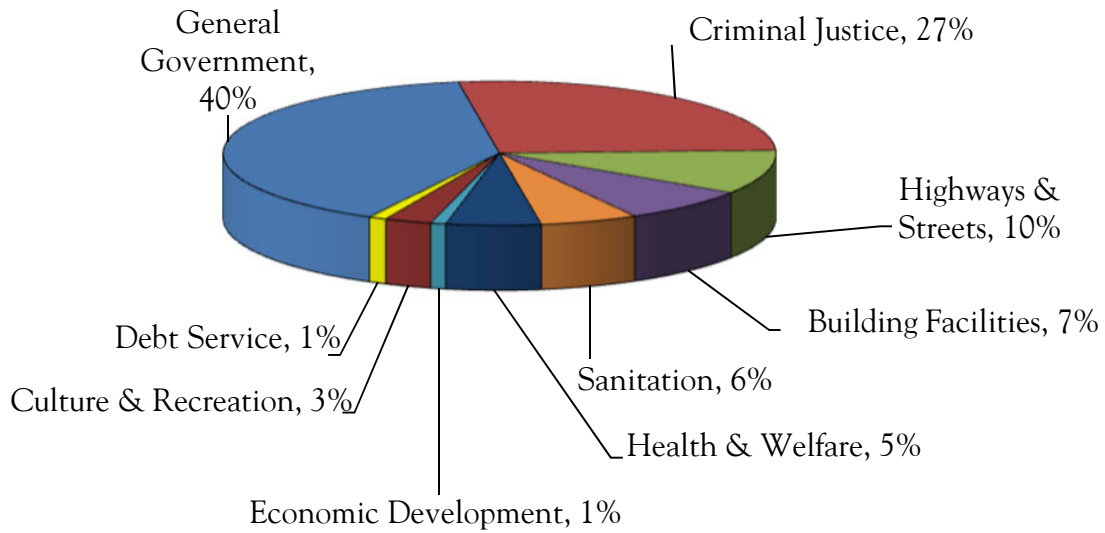
- 260 **Criminal Justice Fund (295)** – The Criminal Justice Fund accounts for the proceeds of a special ad valorem tax dedicated for criminal justice system expenditures.
- 261 **Head Start Fund (296)** – The Head Start Fund accounts for revenues and expenditures for the Head Start program. The Head 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).
- 262 **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.
- 264 **Opioid Settlement Fund (298)** – The Opioid Settlement Fund accounts for revenues received from the Opioid Settlement resulting from the litigation with Pharmaceutical Supply Chain Participants of Opioids.
- 265 **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.
- 267 **Economic Development District Trust Fund (755)** – This fund was established to account for the revenues and expenditures related to the Amazon Tax Increment Financing (TIF) District.
- 268 **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.
- 269 **Housing Choice Voucher Program Fund (772)** – The Housing Choice Voucher Program (HCVP) Fund accounts for the revenues and expenditures associated with the federal Section 8 grant received from the Department of Housing and Urban Development (HUD).
- 270 **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.

- 272 **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.
- 274 **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

EXPENDITURES BY FUNCTION



27% of the expenditures in the Special Revenue Funds relate to criminal justice. Criminal justice costs are those costs for CCC, Juvenile Court, and the Department of Juvenile Services. Highways and Streets are the costs associated with maintaining the roads, bridges, and drainage infrastructures for Caddo Parish. Building Facilities represent the costs that are required for the upkeep of all Parish buildings. In 2023, General Government Expenditures consisted mostly of expenditures related to the American Rescue Plan Act (ARPA).

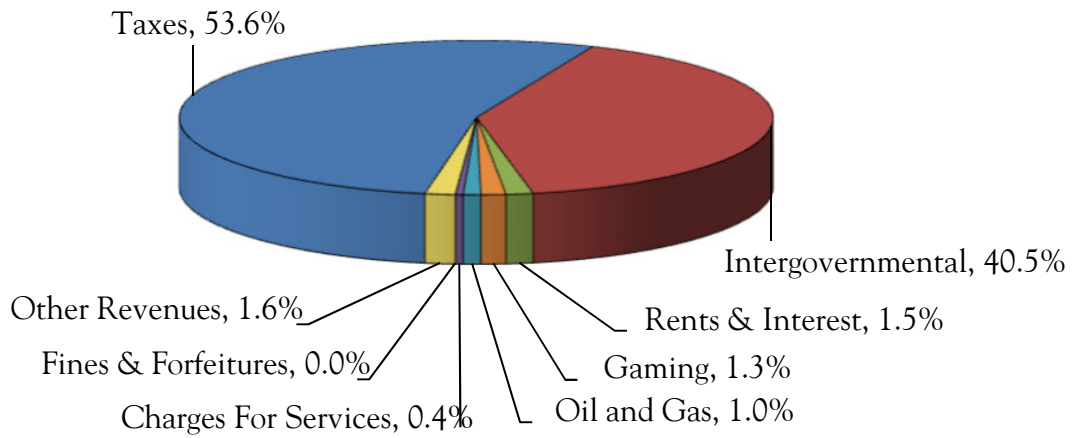
SPECIAL REVENUE FUNDS

Budget By Category

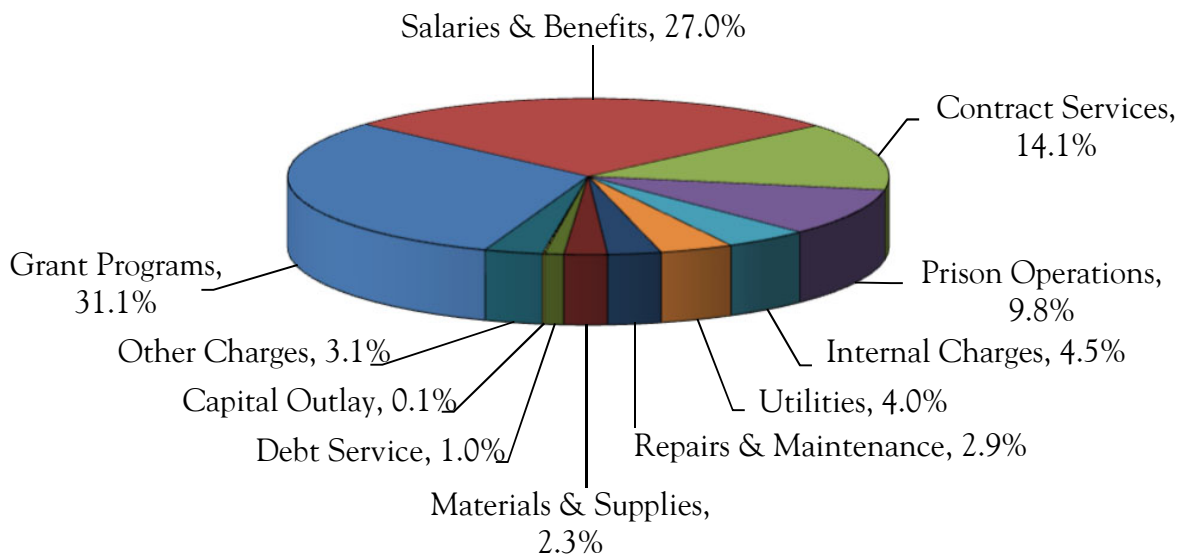
	2022 Actual	2023 Budget	2023 Estimated	2024 Adopted
Revenues				
Tax Revenue	\$ 62,587,018	52,416,562	58,320,482	56,035,499
Licenses & Permits	706,821	382,500	681,052	509,000
Intergovernmental Revenue	56,839,777	35,763,264	31,733,473	42,324,864
Gaming Revenue	1,585,776	1,200,000	1,389,754	1,400,000
Oil and Gas Revenue	13,039,036	750,000	3,950,815	1,000,000
Charges For Services	548,199	398,300	495,284	427,250
Fines & Forfeitures	5,776	10,000	25,619	10,000
Rents & Interest Earned	(2,784,447)	1,278,758	2,711,271	1,548,450
Other Revenues	486,681	1,549,780	1,449,968	1,202,500
Total Revenues	133,014,637	93,749,164	100,757,718	104,457,563
Expenditures				
Salaries & Benefits	18,127,239	20,405,473	19,342,519	21,649,765
Materials & Supplies	1,149,151	1,942,350	1,291,832	1,857,250
Education, Training & Travel	107,481	173,500	109,631	188,000
Utilities	2,958,771	2,992,600	3,013,180	3,173,200
Repairs & Maintenance	2,240,414	2,253,890	2,168,298	2,291,890
Prison Operations	7,187,309	7,624,000	7,699,725	7,879,000
Contract Services	7,790,901	12,874,376	10,678,766	11,273,717
Statutory Charges	209,495	225,000	209,984	220,800
Internal Charges	3,022,129	3,362,031	3,344,857	3,625,578
Capital Outlay	114,373	86,400	66,012	86,400
Allocations To Other Entities	1,762,543	2,856,532	1,718,001	1,843,200
Debt Service	821,109	823,738	823,338	829,450
Other Expenses	371,855	417,500	447,749	371,500
Grant Programs	23,492,282	42,866,168	37,057,292	24,937,364
Reimbursements	(145,000)	(140,000)	(140,000)	(140,000)
Juror & Witness Expense	15,650	20,000	14,400	20,000
Total Expenditures	69,225,702	98,783,558	87,845,584	80,107,114
Excess (Deficiency) Of Revenues Over Expenditures	63,788,935	(5,034,394)	12,912,134	24,350,449
Other Financing Sources (Uses)				
Transfers In	17,229,868	11,434,906	12,478,668	18,257,000
Transfer Out	(43,573,362)	(36,072,000)	(36,072,000)	(65,104,500)
Total Other Financing Sources (Uses)	(26,343,494)	(24,637,094)	(23,593,332)	(46,847,500)
Net Change In Fund Balance	37,445,441	(29,671,488)	(10,681,198)	(22,497,051)
Fund Balance, Beginning Of Year	142,590,475	173,584,348	180,035,916	169,354,718
Fund Balance, End Of Year	\$ 180,035,916	143,912,860	169,354,718	146,857,667

SPECIAL REVENUE FUNDS

REVENUES BY SOURCE



EXPENDITURES BY CATEGORY



SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
Public Works Fund (200)								
Revenues								
3113	Ad Valorem Tax-Parish	\$ 7,008,262	6,813,940	-	7,098,520	7,098,520	7,169,410	1.00%
3114	Gas & Oil Sales	126,468	95,000	69,224	49,445	118,669	100,000	(15.73%)
3115	Estimated Uncollectible Taxes	(17,335)	(170,350)	-	(177,470)	(177,470)	(179,240)	1.00%
3117	Sign Billings	3,475	2,300	3,772	-	3,772	3,500	(7.21%)
3119	Equipment Repair Billings	129,906	100,000	65,963	32,981	98,944	100,000	1.07%
3120	Prior Year Taxes	79,126	42,152	25,539	31,822	57,361	43,021	(25.00%)
3175	Sales Tax Collections	14,297,901	9,000,000	8,299,039	3,626,160	11,925,199	10,000,000	(16.14%)
3180	Culvert Fees	11,920	10,000	5,785	2,565	8,350	10,000	19.76%
3181	Subdivision Fees	92,222	20,000	22,837	13,398	36,235	30,000	(17.21%)
3190	Special Assessment Revenue	26,699	4,000	-	3,255	3,255	4,000	22.89%
3219	Oil and Gas Permits	696,991	375,000	402,416	246,404	648,820	500,000	(22.94%)
3220	Building Permits	5,050	3,500	27,369	-	27,369	5,000	(81.73%)
3224	Fines	5,776	10,000	24,366	1,253	25,619	10,000	(60.97%)
3351	State Revenue Sharing	141,536	150,000	-	143,335	143,335	145,000	1.16%
3356	Parish Transportation Fund	1,496,403	1,300,000	724,873	703,829	1,428,702	1,400,000	(2.01%)
3357	Road Royalty	2,785,973	900,000	2,535,499	-	2,535,499	1,500,000	(40.84%)
3462	FEMA Grant	93,600	-	-	-	-	-	0.00%
3610	Interest Earned	(1,242,958)	75,000	208,172	2,374	210,546	150,000	(28.76%)
3692	Adjudicated Property Fees	96,762	85,000	134,179	7,823	142,002	100,000	(29.58%)
3695	Miscellaneous Revenue	108,728	45,000	30,516	15,819	46,335	45,000	(2.88%)
Total Revenues - Public Works Fund		25,946,505	18,860,542	12,579,549	11,801,513	24,381,062	21,135,691	(13.31%)
Expenditures								
411 - Road Administration								
4112	Salaries-Part Time	739,786	777,161	463,961	248,556	712,517	828,791	16.32%
4113	Salaries Regular Employees	10,177	35,000	33,043	4,047	37,090	38,000	2.45%
4131	Parochial Retirement	80,403	82,894	55,502	27,425	82,927	95,311	14.93%
4132	Group Health Insurance	45,739	68,861	30,344	22,150	52,494	58,397	11.25%
4133	Retired Employees Grp Insurance	33,839	35,531	32,570	2,961	35,531	38,018	7.00%
4135	Medicare Insurance	10,692	11,147	8,008	2,938	10,946	12,783	16.78%
4138	Unemployment Claims	-	1,000	-	510	510	1,000	96.08%
4210	Books and Subscriptions	208	1,500	1,356	100	1,456	1,500	3.02%
4211	Dues-Governmental Organizations	1,725	5,000	1,900	1,798	3,698	5,000	35.21%
4221	Printed Office Forms	176	1,500	-	1,258	1,258	1,500	19.24%
4230	Education, Training and Travel	8,126	18,000	6,361	6,186	12,547	18,000	43.46%
4241	Office Supplies	14,132	15,000	8,428	5,095	13,523	15,000	10.92%
4243	Copy Supplies	339	5,000	368	2,506	2,874	5,000	73.97%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4250	Equipment Repairs	10,536	9,000	8,328	634	8,962	9,000	0.42%
4251	Gas, Oil, Grease	13,279	15,000	9,630	10,244	19,874	15,000	(24.52%)
4280	Telephone	11,010	14,000	5,772	4,102	9,874	14,000	41.79%
4311	Recruitment and Screenings	2,713	500	238	180	418	500	19.62%
4313	Maintenance Contract	11,200	15,000	2,760	5,200	7,960	15,000	88.44%
4321	Legal and Auditing	15,697	15,080	10,356	4,671	15,027	13,444	(10.53%)
4324	Information Systems Allocation	70,215	102,000	102,000	-	102,000	108,120	6.00%
4327	Professional Services	156,718	190,000	55,623	81,251	136,874	190,000	38.81%
4329	Reimb From PW Funds	(227,587)	(240,000)	(240,000)	-	(240,000)	(254,400)	6.00%
4353	Parking Fees	357	4,000	609	539	1,148	4,000	248.43%
4361	General Fund Administration	267,482	293,618	293,618	-	293,618	306,176	4.28%
4387	Adjudicated Property Expenses	16,985	18,000	9,240	6,240	15,480	18,000	16.28%
4511	Casualty Insurance	134,473	141,158	129,395	11,763	141,158	162,332	15.00%
4512	Workers Comp Insurance	21,435	22,509	22,509	-	22,509	23,635	5.00%
4591	Retirement Contributions	206,958	201,680	-	210,110	210,110	212,210	1.00%
4592	Sheriff's Tax Collection	1,598	10,000	126	1,759	1,885	5,000	165.25%
4742	Office Equipment	204	9,000	-	7,814	7,814	9,000	15.18%
4745	Computer Equipment Purchases	11,966	12,000	-	9,873	9,873	12,000	21.54%
Total Road Administration		1,670,581	1,890,139	1,052,045	679,910	1,731,955	1,981,317	14.40%

431 - Fleet Services

4113	Salaries Regular Employees	423,381	423,819	271,974	153,519	425,493	452,248	6.29%
4114	Salaries-Special	-	5,000	-	2,155	2,155	5,000	132.02%
4131	Parochial Retirement	46,138	48,740	33,096	14,575	47,671	52,009	9.10%
4132	Group Health Insurance	69,633	67,886	48,263	19,155	67,418	73,075	8.39%
4133	Retired Employees Grp Insurance	18,943	19,890	18,233	1,657	19,890	21,282	7.00%
4135	Medicare Insurance	5,771	6,157	3,922	1,746	5,668	6,450	13.80%
4230	Education, Travel and Training	760	3,000	200	1,287	1,487	3,000	101.75%
4241	Office Supplies	3,260	2,000	946	1,026	1,972	2,000	1.42%
4243	Copy Supplies	723	1,200	291	551	842	1,200	42.52%
4250	Equipment Repairs	538,914	500,000	326,141	170,400	496,541	500,000	0.70%
4251	Gas, Oil, Grease	792,707	850,000	486,908	298,339	785,247	850,000	8.25%
4260	Building Repairs & Maintenance	40,839	34,000	10,618	12,928	23,546	34,000	44.40%
4265	Uniforms	3,200	3,000	315	932	1,247	4,000	220.77%
4270	Services and Supplies Charged to Others	(1,494,831)	(1,275,000)	(896,491)	(664,607)	(1,561,098)	(1,475,000)	(5.52%)
4271	Natural Gas	4,355	7,000	2,705	2,437	5,142	7,000	36.13%
4272	Electricity	25,150	25,000	13,300	6,268	19,568	25,000	27.76%
4273	Water	3,729	4,000	2,482	872	3,354	4,000	19.26%
4280	Telephone	3,660	4,000	2,589	1,408	3,997	4,000	0.08%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023				2024 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
4290	Safety Apparel	10	500	84	-	84	-	(100.00%)
4311	Recruitment and Screenings	184	800	413	99	512	800	56.25%
4321	Legal and Auditing	2,205	2,119	1,455	500	1,955	1,893	(3.17%)
4324	Information Systems Allocation	12,391	18,000	18,000	-	18,000	19,080	6.00%
4325	Computer System	-	7,000	-	1,127	1,127	2,000	77.46%
4361	General Fund Administration	69,952	76,050	76,050	-	76,050	78,605	3.36%
4365	Fleet Service Allocation	(138,000)	(126,000)	(146,000)	-	(146,000)	(146,000)	0.00%
4388	Building Management	1,934	2,095	2,095	-	2,095	2,192	4.63%
4421	Sign Materials	52,181	60,000	34,646	19,454	54,100	60,000	10.91%
4422	Small Tools	8,967	5,000	3,742	110	3,852	5,000	29.80%
4511	Casualty Insurance	11,541	12,115	11,105	1,010	12,115	13,932	15.00%
4512	Workers Comp Insurance	11,980	12,580	12,580	-	12,580	13,209	5.00%
Total Fleet Services		519,677	799,951	339,662	46,948	386,610	619,975	60.36%
441 - Road Maintenance								
30 - Drainage								
4248	Equipment Rental	-	7,500	-	-	-	-	0.00%
4276	Emergency Coordination	9,720	9,720	9,720	-	9,720	9,720	0.00%
4319	Spraying of Right of Way	583,635	700,000	301,037	353,715	654,752	800,000	22.18%
4321	Legal and Auditing	10,035	9,641	6,813	2,450	9,263	8,598	(7.18%)
4330	Public Works Administration	56,897	60,000	60,000	-	60,000	63,600	6.00%
4361	General Fund Administration	42,594	46,285	46,285	-	46,285	47,613	2.87%
4424	Flood Preparedness	600	17,000	-	2,987	2,987	12,000	301.74%
4511	Casualty Insurance	80,282	84,273	77,250	7,023	84,273	96,914	15.00%
4592	Sheriff's Tax Collection	396	500	-	445	445	500	12.36%
Total Drainage Improvements		784,159	934,919	501,105	366,620	867,725	1,038,945	19.73%
31 - Road Capital Improvements								
4321	Legal and Auditing	10,326	9,920	6,621	3,494	10,115	8,843	(12.58%)
4330	Public Works Administration	79,655	84,000	84,000	-	84,000	89,040	6.00%
4361	General Fund Administration	42,594	46,285	46,285	-	46,285	47,613	2.87%
4375	Tax Collection Charges	144,427	75,000	89,322	68,052	157,374	150,000	(4.69%)
4415	Bridge Materials and Supplies	8,035	15,000	8,804	841	9,645	15,000	55.52%
Total Road Capital Improvements		285,037	230,205	235,032	72,387	307,419	310,496	1.00%
51 - North Camp								
4113	Salaries Regular Employees	643,512	825,341	462,558	256,901	719,459	893,384	24.17%
4131	Parochial Retirement	73,649	74,017	56,213	21,748	77,961	100,209	28.54%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4132	Group Health Insurance	149,502	169,982	111,698	44,601	156,299	170,239	8.92%
4133	Retired Employees Grp Insurance	58,720	61,656	56,518	5,138	61,656	65,972	7.00%
4135	Medicare Insurance	8,618	9,367	6,593	3,144	9,737	10,399	6.80%
4138	Unemployment Claims	-	1,500	-	844	844	1,000	18.48%
4230	Education, Training and Travel	623	3,000	299	288	587	2,000	240.72%
4241	Office Supplies	4,357	6,000	1,550	3,018	4,568	6,000	31.35%
4243	Copy Supplies	497	1,500	231	1,244	1,475	1,500	1.69%
4248	Equipment Rental	2,580	5,000	-	3,880	3,880	5,000	28.87%
4250	Equipment Repairs	166,392	210,000	147,020	62,431	209,451	210,000	0.26%
4251	Gas, Oil, Grease	121,675	120,000	54,868	55,367	110,235	120,000	8.86%
4260	Building Repairs & Maintenance	5,433	15,000	7,394	7,064	14,458	15,000	3.75%
4265	Uniforms	6,707	8,000	1,001	546	1,547	8,000	417.13%
4271	Natural Gas	86	500	-	115	115	500	334.78%
4272	Electricity	22,095	30,500	12,374	12,194	24,568	30,500	24.15%
4273	Water	489	2,000	362	325	687	2,000	191.12%
4276	Emergency Coordination	5,940	5,940	5,940	-	5,940	5,940	0.00%
4280	Telephone	14,573	17,000	7,344	7,441	14,785	17,000	14.98%
4290	Safety Apparel	1,888	3,000	302	682	984	3,000	204.88%
4311	Recruitment and Screenings	2,832	3,000	358	130	488	3,000	514.75%
4327	Professional Services	78,857	140,000	67,235	6,995	74,230	140,000	88.60%
4412	Maintenance Gravel and Aggregate	74,085	75,000	59,464	12,986	72,450	80,000	10.42%
4413	Asphalt	-	15,000	18,028	999	19,027	20,000	5.11%
4414	Hot Mix	22,492	50,000	18,707	25,047	43,754	50,000	14.28%
4415	Bridge Materials and Supplies	-	5,000	-	4,588	4,588	5,000	8.98%
4416	Culverts	19,964	22,000	-	10,451	10,451	22,000	110.51%
4421	Sign Materials	79,359	90,000	38,798	39,743	78,541	90,000	14.59%
4422	Small Tools	4,213	5,000	439	1,719	2,158	5,000	131.70%
4423	Misc Materials and Supplies	6,774	15,000	11,142	2,748	13,890	15,000	7.99%
4512	Workers Comp Insurance	31,074	32,631	32,631	-	32,631	34,263	5.00%
4754	Internet Access and Maintenance	3,262	2,500	2,110	1,507	3,617	3,800	5.06%
Total North Camp		1,610,248	2,024,434	1,181,177	593,884	1,775,061	2,135,706	20.32%

52 - South Camp

4113	Salaries Regular Employees	670,379	923,921	517,124	231,481	748,605	978,116	30.66%
4131	Parochial Retirement	76,815	85,354	61,319	24,770	86,089	112,483	30.66%
4132	Group Health Insurance	95,431	137,913	79,537	39,777	119,314	127,666	7.00%
4133	Retired Employees Grp Insurance	58,717	61,653	56,515	5,138	61,653	65,969	7.00%
4135	Medicare Insurance	9,183	10,796	7,577	5,020	12,597	16,552	31.40%
4138	Unemployment Claims	-	3,000	-	1,147	1,147	3,000	161.55%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4230	Education, Training and Travel	255	4,000	40	214	254	4,000	1,474.80%
4241	Office Supplies	5,546	5,000	2,717	968	3,685	5,000	35.69%
4243	Copy Supplies	1,052	3,000	324	2,330	2,654	3,000	13.04%
4248	Equipment Rental	-	7,500	-	2,554	2,554	7,500	193.66%
4250	Equipment Repairs	217,663	235,000	103,736	81,804	185,540	235,000	26.66%
4251	Gas, Oil, Grease	95,171	110,000	52,347	46,226	98,573	110,000	11.59%
4260	Building Repairs & Maintenance	4,202	20,000	12,944	2,796	15,740	20,000	27.06%
4265	Uniforms	5,990	9,000	580	3,650	4,230	9,000	112.77%
4271	Natural Gas	1,835	5,000	1,796	1,745	3,541	5,000	41.20%
4272	Electricity	28,640	30,000	16,667	9,843	26,510	30,000	13.16%
4273	Water	2,366	4,000	1,158	492	1,650	4,000	142.42%
4276	Emergency Coordination	5,940	5,940	5,940	-	5,940	5,940	0.00%
4280	Telephone	14,791	18,000	8,480	5,066	13,546	18,000	32.88%
4290	Safety Apparel	600	3,000	315	939	1,254	3,000	139.23%
4311	Recruitment and Screenings	4,053	4,000	534	329	863	4,000	363.50%
4313	Maintenance Contract	1,119	10,000	924	1,000	1,924	10,000	419.75%
4327	Professional Services	96,725	1,650,000	432,171	167,703	599,874	150,000	(74.99%)
4412	Maintenance Gravel and Aggregate	4,163	40,000	10,647	18,093	28,740	40,000	39.18%
4413	Asphalt	-	5,000	1,599	1,353	2,952	5,000	69.38%
4414	Hot Mix	9,565	65,000	8,004	24,406	32,410	65,000	100.56%
4415	Bridge Materials and Supplies	4,371	9,000	2,120	6,630	8,750	9,000	2.86%
4416	Culverts	-	17,000	-	11,254	11,254	17,000	51.06%
4421	Sign Materials	77,181	95,000	38,980	45,143	84,123	95,000	12.93%
4422	Small Tools	1,603	5,000	547	1,107	1,654	5,000	202.30%
4423	Misc Materials and Supplies	7,344	15,000	4,473	5,402	9,875	15,000	51.90%
4512	Workers Comp Insurance	32,635	34,270	34,270	-	34,270	35,984	5.00%
Total South Camp		1,533,335	3,631,347	1,463,385	748,380	2,211,765	2,214,210	0.11%

53 - Commercial Vehicle Enforcement Unit (CVEU)

4113	Salaries Regular Employees	129,141	130,899	104,822	24,602	129,424	140,421	8.50%
4131	Parochial Retirement	14,585	14,479	12,833	2,051	14,884	16,148	8.49%
4132	Group Health Insurance	24,423	24,393	19,122	14,002	33,124	35,443	7.00%
4135	Medicare Insurance	1,722	1,837	1,527	350	1,877	2,106	12.20%
4230	Education, Travel and Training	80	5,000	-	1,154	1,154	5,000	333.28%
4241	Office Supplies	5,499	5,000	1,896	12	1,908	5,000	162.05%
4250	Equipment Repairs	141	6,000	-	1,657	1,657	6,000	262.10%
4251	Gas, Oil, Grease	3,102	8,000	-	7,540	7,540	8,000	6.10%
4265	Uniforms	1,611	2,000	473	512	985	2,000	103.05%
4280	Telephone	2,337	5,000	1,377	771	2,148	5,000	132.77%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4311	Recruitment and Screenings	-	150	-	101	101	150	48.51%
4327	Professional Services	24,425	22,000	13,679	11,289	24,968	28,000	12.14%
Total CVEU		207,066	224,758	155,729	64,041	219,770	253,268	15.24%
Total Road Maintenance		4,419,845	7,045,663	3,536,428	1,845,312	5,381,740	5,952,625	10.61%
Total Expenditures - Public Works Fund		6,610,103	9,735,753	4,928,135	2,572,170	7,500,305	8,553,917	14.05%
Excess (Deficiency) Of Revenues Over Expenditures		19,336,402	9,124,789	7,651,414	9,229,343	16,880,757	12,581,774	(25.47%)
Other Financing Sources (Uses)								
3839	Transfer From American Rescue Plan	2,820,011	-	-	-	-	-	0.00%
3852	Transfer From Capital Outlay	1,228,938	1,634,906	-	1,634,906	1,634,906	-	(100.00%)
4684	Transfer To Criminal Justice	-	(3,000,000)	(250,000)	(2,750,000)	(3,000,000)	(6,000,000)	100.00%
4688	Transfer To Capital Outlay	(12,766,500)	(14,395,000)	(14,395,000)	-	(14,395,000)	(13,015,000)	(9.59%)
Total Other Financing Sources (Uses)		(8,717,551)	(15,760,094)	(14,645,000)	(1,115,094)	(15,760,094)	(19,015,000)	20.65%
Net Change in Fund Balance		10,618,851	(6,635,305)	(6,993,586)	8,114,249	1,120,663	(6,433,226)	(674.06%)
Fund Balance, Beginning Of Year		32,025,351	37,156,687	42,644,202	35,650,616	42,644,202	43,764,865	2.63%
Fund Balance, End Of Year		\$ 42,644,202	30,521,382	35,650,616	43,764,865	43,764,865	37,331,639	(14.70%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023				2024 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Building Maintenance Fund (210)								
<u>Revenues</u>								
3113	Ad Valorem Tax-Parish	\$ 5,251,767	5,102,600	-	5,319,000	5,319,000	5,372,120	1.00%
3115	Estimated Uncollectible Taxes	(16,777)	(127,570)	-	(132,980)	(132,980)	(134,300)	0.99%
3120	Prior Year Taxes	37,612	28,563	10,557	15,881	26,438	19,829	(25.00%)
3351	State Revenue Sharing	108,245	115,000	-	110,115	110,115	112,000	1.71%
3610	Interest Earned	(189,841)	25,000	43,945	19,499	63,444	35,000	(44.83%)
3623	Building Rental	17,100	16,000	14,238	6,757	20,995	20,000	(4.74%)
3695	Miscellaneous Revenue	3,012	500	-	251	251	500	99.20%
Total Revenues - Building Maintenance Fund		5,211,118	5,160,093	68,740	5,338,523	5,407,263	5,425,149	0.33%
<u>Expenditures</u>								
133 - Finance								
4810	Principal Payments	65,400	68,500	68,500	-	68,500	72,000	5.11%
4820	Interest Payments	69,770	66,500	66,500	-	66,500	63,000	(5.26%)
4830	Paying Agent Fees	-	200	-	-	-	-	100.00%
Total Finance		135,170	135,200	135,000	-	135,000	135,000	0.00%
161 - Facilities & Maintenance								
17 - Forcht Wade								
4260	Building Repairs & Maintenance	3,559	3,500	3,371	183	3,554	5,000	40.69%
Total Forcht Wade		3,559	3,500	3,371	183	3,554	5,000	40.69%
21 - Criminal Administration								
4596	Sheriff Substations	198,347	190,000	115,149	83,781	198,930	200,000	0.54%
Total Criminal Administration		198,347	190,000	115,149	83,781	198,930	200,000	0.54%
61 - Courthouse								
4113	Salaries Regular Employees	1,665,900	1,919,625	1,156,171	743,710	1,899,881	2,017,874	6.21%
4122	Salaries-Part Time	34,990	41,906	24,100	15,845	39,945	44,064	10.31%
4131	Parochial Retirement	185,271	220,756	139,928	71,663	211,591	222,055	4.95%
4132	Group Health Insurance	273,539	290,690	226,776	109,755	336,531	360,088	7.00%
4133	Retired Employees Grp Insurance	78,798	82,738	75,843	6,895	82,738	88,530	7.00%
4135	Medicare Insurance	26,667	33,558	17,919	12,069	29,988	29,259	(2.43%)
4138	Unemployment Claims	247	3,000	-	556	556	3,000	439.57%
4210	Books and Subscriptions	795	1,000	1,922	59	1,981	1,000	(49.52%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4230	Education, Training and Travel	4,315	10,000	1,846	3,862	5,708	10,000	75.19%
4241	Office Supplies	2,895	4,500	1,870	986	2,856	4,500	57.56%
4243	Copy Supplies	4,014	5,000	1,435	1,725	3,160	5,000	58.23%
4250	Equipment Repairs	27,104	22,000	30,136	9,999	40,135	30,000	(25.25%)
4251	Gas, Oil, Grease	36,515	40,000	22,561	16,113	38,674	50,000	29.29%
4260	Building Repairs & Maintenance	224,859	255,000	113,011	104,253	217,264	235,000	8.16%
4261	Building Rep & Maint Chrg -Other	(13,846)	(13,000)	(4,351)	(4,251)	(8,602)	(10,000)	16.25%
4265	Uniforms	17,849	25,000	2,223	17,990	20,213	25,000	23.68%
4266	Janitorial Supplies	197,119	200,000	128,563	73,754	202,317	200,000	(1.15%)
4270	Janitorial Supplies Chg to Other	(87,071)	(75,000)	(65,229)	(29,185)	(94,414)	(75,000)	(20.56%)
4271	Natural Gas	175,701	210,000	114,647	90,198	204,845	210,000	2.52%
4272	Electricity	526,145	500,000	267,444	232,513	499,957	500,000	0.01%
4273	Water	43,035	45,000	21,914	16,982	38,896	45,000	15.69%
4276	Emergency Coordination	2,700	2,700	2,700	-	2,700	2,700	0.00%
4280	Telephone	25,886	28,000	13,732	12,925	26,657	28,000	5.04%
4290	Safety Apparel	730	750	-	731	731	750	2.60%
4291	Lawn and Tree Maintenance	73,217	30,000	15,643	5,227	20,870	30,000	43.75%
4311	Recruitment and Screenings	1,451	2,000	2,708	368	3,076	2,000	(34.98%)
4312	Pest Control	3,895	3,500	3,040	1,535	4,575	4,500	(1.64%)
4313	Maintenance Contract	103,022	110,000	130,784	19,947	150,731	155,000	2.83%
4316	Security	393,560	385,000	258,762	184,828	443,590	450,000	1.45%
4318	Waste Disposal Fees	2,883	2,700	2,756	1,114	3,870	3,000	(22.48%)
4321	Legal and Auditing	11,827	11,363	11,070	45	11,115	10,132	(8.84%)
4324	Information Systems Allocation	41,303	60,000	60,000	-	60,000	63,600	6.00%
4353	Parking Fees	22,790	26,000	18,666	6,222	24,888	26,000	4.47%
4361	General Fund Administration	193,053	212,163	212,163	-	212,163	221,318	4.32%
4388	Building Management	126,908	137,478	137,478	-	137,478	143,860	4.64%
4389	Reimb-Building Mgmt	(483,458)	(523,724)	(523,724)	-	(523,724)	(548,038)	4.64%
4511	Casualty Insurance	227,801	239,125	219,198	19,927	239,125	274,994	15.00%
4512	Workers Comp Insurance	42,595	44,730	44,730	-	44,730	46,966	5.00%
4591	Retirement Contributions	155,076	151,030	-	157,440	157,440	159,010	1.00%
4592	Sheriff's Tax Collection	1,480	5,000	91	1,060	1,151	2,500	117.20%
4743	Other Equipment	4,837	8,000	2,301	2,444	4,745	8,000	68.60%
4754	Internet Access and Maintenance	1,916	2,500	1,269	827	2,096	2,500	19.27%
Total Courthouse		4,378,313	4,760,088	2,892,096	1,910,131	4,802,227	5,082,162	5.83%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023				2024 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
66 - Francis Bickham Bldg								
4260	Building Repairs & Maintenance	28,642	35,000	48,987	7,752	56,739	40,000	(29.50%)
4271	Natural Gas	4,508	10,000	2,223	2,751	4,974	10,000	101.05%
4272	Electricity	56,968	55,000	26,908	12,284	39,192	55,000	40.33%
4273	Water	16,538	15,000	7,799	4,414	12,213	15,000	22.82%
4276	Emergency Coordination	1,620	1,620	1,620	-	1,620	1,620	0.00%
4312	Pest Control	1,117	1,200	748	7,373	8,121	1,200	(85.22%)
4313	Maintenance Contract	10,646	10,000	10,658	3,695	14,353	15,000	4.51%
4388	Building Management	16,921	18,330	18,330	-	18,330	19,181	4.64%
4754	Internet Access and Maintenance	1,961	3,200	-	-	-	-	0.00%
Total Francis Bickham Bldg		138,921	149,350	117,273	38,269	155,542	157,001	0.94%
68 - Government Plaza								
4260	Building Repairs & Maintenance	75,770	40,000	25,816	15,303	41,119	40,000	(2.72%)
4272	Electricity	128,083	90,000	51,923	34,185	86,108	90,000	4.52%
4273	Water	3,595	3,500	1,604	1,932	3,536	3,500	(1.02%)
4316	Security	47,431	57,000	32,029	23,877	55,906	57,000	1.96%
4388	Building Management	29,007	31,423	31,423	-	31,423	32,882	4.64%
Total Government Plaza		283,886	221,923	142,795	75,297	218,092	223,382	2.43%
75 - Veterans Affairs Building								
4260	Building Repairs & Maintenance	7,480	3,500	625	2,000	2,625	3,500	33.33%
4271	Natural Gas	367	-	987	976	1,963	2,500	27.36%
4272	Electricity	1,193	10,000	2,395	7,003	9,398	10,000	6.41%
4273	Water	1,204	6,500	1,071	3,741	4,812	5,000	3.91%
4317	Janitorial	14,651	12,000	5,180	2,904	8,084	10,000	23.70%
Total Veterans Affairs		24,895	32,000	10,258	16,624	26,882	31,000	15.32%
Total Facilities & Maintenance		5,027,921	5,356,861	3,280,942	2,124,285	5,405,227	5,698,545	5.43%
Total Expenditures - Building Maintenance Fund		5,163,091	5,492,061	3,415,942	2,124,285	5,540,227	5,833,545	5.29%
Excess (Deficiency) Of Revenues Over Expenditures		48,027	(331,968)	(3,347,202)	3,214,238	(132,964)	(408,396)	207.15%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
Other Financing Sources (Uses)								
3839	Transfer From American Rescue Plan	872,038	-	-	-	-	0.00%	
3852	Transfer From Capital Outlay	2,723	-	-	-	-	0.00%	
4688	Transfer To Capital Outlay	(948,000)	(500,000)	(500,000)	-	(500,000)	(1,685,000)	237.00%
Total Other Financing Sources (Uses)		(73,239)	(500,000)	(500,000)	-	(500,000)	(1,685,000)	237.00%
Net Change In Fund Balance		(25,212)	(831,968)	(3,847,202)	3,214,238	(632,964)	(2,093,396)	230.73%
Fund Balance, Beginning Of Year		9,971,964	9,742,734	9,946,752	6,099,550	9,946,752	9,313,788	(6.36%)
Fund Balance, End Of Year		\$ 9,946,752	8,910,766	6,099,550	9,313,788	9,313,788	7,220,392	(22.48%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023				2024 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Detention Facilities Fund (225)								
Revenues								
3113	Ad Valorem Tax-Parish	\$ 9,787,719	9,516,990	-	9,894,910	9,894,910	9,993,720	1.00%
3115	Estimated Uncollectible Taxes	(21,287)	(237,920)	-	(247,370)	(247,370)	(249,840)	1.00%
3120	Prior Year Taxes	74,884	39,937	24,333	28,916	53,249	39,937	(25.00%)
3351	State Revenue Sharing	201,377	200,000	-	199,811	199,811	200,000	0.09%
3610	Interest Earned	(55,477)	15,000	42,553	20,102	62,655	20,000	(68.08%)
3695	Miscellaneous Revenue	37,990	7,000	9,151	6,027	15,178	15,000	(1.17%)
Total Revenues - Detention Facilities Fund		10,025,206	9,541,007	76,037	9,902,396	9,978,433	10,018,817	0.40%
Expenditures								
133 - Finance								
4810	Principal Payments	162,500	170,000	170,000	-	170,000	177,500	4.41%
4820	Interest Payments	34,962	31,338	31,338	-	31,338	27,550	(12.09%)
4830	Paying Agent Fees	200	200	200	-	200	200	0.00%
4831	Bond Issue Costs	-	-	-	-	-	-	0.00%
Total Finance		197,662	201,538	201,538	-	201,538	205,250	1.84%
161 - Facilities & Maintenance								
67 - Caddo Correctional Center (CCC)								
4113	Salaries Regular Employees	735,490	801,816	501,871	278,002	779,873	856,538	9.83%
4131	Parochial Retirement	76,496	92,209	59,512	30,513	90,025	98,502	9.42%
4132	Group Health Insurance	155,896	182,001	107,196	55,003	162,199	183,553	13.17%
4133	Retired Employees Grp Insurance	26,519	27,845	25,525	2,320	27,845	29,794	7.00%
4135	Medicare Insurance	9,745	9,074	7,194	3,388	10,582	10,435	(1.39%)
4138	Unemployment Claims	-	2,000	-	1,150	1,150	2,000	73.91%
4210	Books and Subscriptions	11,897	50,000	522	15,000	15,522	50,000	222.12%
4230	Education, Training and Travel	143	3,000	730	400	1,130	1,500	32.74%
4241	Office Supplies	1,280	1,200	200	725	925	1,200	29.73%
4243	Copy Supplies	596	600	-	551	551	600	8.89%
4250	Equipment Repairs	14,028	8,000	7,890	1,999	9,889	8,000	(19.10%)
4251	Gas, Oil, Grease	13,932	16,000	11,428	3,999	15,427	16,000	3.71%
4260	Building Repairs & Maintenance	256,933	260,000	161,242	87,021	248,263	275,000	10.77%
4265	Uniforms	5,702	5,500	737	4,000	4,737	5,500	16.11%
4266	Janitorial Supplies	172,339	180,000	189,120	54,545	243,665	250,000	2.60%
4271	Natural Gas	211,130	250,000	133,677	115,701	249,378	250,000	0.25%
4272	Electricity	575,099	525,000	306,931	203,677	510,608	525,000	2.82%
4273	Water	357,467	380,000	308,817	212,711	521,528	525,000	0.67%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4276	Emergency Coordination	6,480	6,480	6,480	-	6,480	6,480	0.00%
4280	Telephone	15,037	18,000	8,898	6,156	15,054	18,000	19.57%
4290	Safety Apparel	370	750	193	400	593	750	26.48%
4291	Lawn and Tree Maintenance	8,360	12,000	4,511	3,751	8,262	12,000	45.24%
4311	Recruitment and Screenings	564	500	829	372	1,201	500	(58.37%)
4312	Pest Control	7,802	10,000	4,247	3,522	7,769	10,000	28.72%
4313	Maintenance Contract	241,605	235,000	134,654	104,597	239,251	245,000	2.40%
4318	Waste Disposal Fees	23,503	30,000	16,887	11,561	28,448	30,000	5.46%
4321	Legal and Auditing	15,561	14,950	7,001	7,001	14,002	13,313	(4.92%)
4324	Information Systems Allocation	20,651	30,000	30,000	-	30,000	31,800	6.00%
4361	General Fund Administration	187,340	204,983	204,983	-	204,983	212,520	3.68%
4388	Building Management	188,549	204,253	204,253	-	204,253	213,735	4.64%
4511	Casualty Insurance	275,970	289,690	265,549	24,141	289,690	333,143	15.00%
4512	Workers Comp Insurance	15,009	15,761	15,761	-	15,761	16,549	5.00%
4530	Interest Expense	-	-	-	-	-	-	0.00%
4591	Retirement Contributions	289,057	281,690	-	292,880	292,880	295,800	1.00%
4592	Sheriff's Tax Collection	2,721	4,000	167	2,999	3,166	4,000	26.34%
4743	Other Equipment	3,485	6,000	4,019	2,000	6,019	6,000	(0.32%)
4754	Internet Access and Maintenance	-	1,000	-	-	-	-	0.00%
Total CCC - Facilities and Maintenance		3,926,756	4,159,302	2,731,024	1,530,085	4,261,109	4,538,212	6.50%
180 - Statutory Appropriations								
67 - Caddo Correctional Center (CCC)								
4263	Clothing Linen Personal Supplies	232,440	280,000	102,872	162,872	265,744	280,000	5.36%
4331	Feeding and Housing-Prisoners	1,329,412	1,375,000	750,201	629,447	1,379,648	1,380,000	0.03%
4332	Transporting Prisoners	183,090	250,000	134,579	100,147	234,726	250,000	6.51%
4333	Prisoners Medical Care	5,115,857	5,350,000	3,111,571	2,343,611	5,455,182	5,600,000	2.65%
Total CCC - Statutory Appropriations		6,860,799	7,255,000	4,099,223	3,236,077	7,335,300	7,510,000	2.38%
Total Expenditures - Detention Facilities Fund		10,985,217	11,615,840	7,031,785	4,766,162	11,797,947	12,253,462	3.86%
Excess (Deficiency) Of Revenues Over Expenditures		(960,011)	(2,074,833)	(6,955,748)	5,136,234	(1,819,514)	(2,234,645)	22.82%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
Other Financing Sources (Uses)								
3839	Transfer From American Rescue Plan	1,592,448	-	-	-	-	0.00%	
3852	Transfer From Capital Outlay	360	-	-	-	-	0.00%	
3855	Transfer From Criminal Justice	1,200,000	2,200,000	2,200,000	-	2,200,000	2,975,000	35.23%
4688	Transfer To Capital Outlay	-	(154,000)	(154,000)	-	(154,000)	(1,945,000)	1,162.99%
Total Other Financing Sources (Uses)		2,792,808	2,046,000	2,046,000	-	2,046,000	1,030,000	(49.66%)
Net Change In Fund Balance		1,832,797	(28,833)	(4,909,748)	5,136,234	226,486	(1,204,645)	(631.88%)
Fund Balance, Beginning Of Year		7,892,301	8,800,258	9,725,098	4,815,350	9,725,098	9,951,584	2.33%
Fund Balance, End Of Year		\$ 9,725,098	8,771,425	4,815,350	9,951,584	9,951,584	8,746,939	(12.11%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023				2024 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Parks & Recreation Fund (230)								
<u>Revenues</u>								
3113	Ad Valorem Tax-Parish	\$ 1,621,585	1,576,780	-	1,642,630	1,642,630	1,659,040	1.00%
3115	Estimated Uncollectible Taxes	(5,544)	(39,420)	-	(41,070)	(41,070)	(41,480)	1.00%
3120	Prior Year Taxes	11,511	6,092	3,707	4,416	8,123	6,092	(25.00%)
3351	State Revenue Sharing	33,429	35,000	-	34,115	34,115	34,000	(0.34%)
3371	Camping Fees	262	20,000	12,854	1,865	14,719	30,000	103.82%
3610	Interest Earned	(47,981)	10,000	13,591	2,999	16,590	12,000	(27.67%)
3695	Miscellaneous Revenue	530	1,500	-	229	229	500	118.34%
3697	Recreation Fees	18,480	12,000	20,653	1,693	22,346	17,500	(21.69%)
3725	Grant Revenue - Other	3,000	-	-	-	-	-	0.00%
3832	Private Donations	12,000	1,000	1,800	-	2,000	1,000	(50.00%)
Total Revenues - Parks & Recreation Fund		1,647,272	1,622,952	52,605	1,646,877	1,699,682	1,718,652	1.12%
<u>Expenditures</u>								
150 - Allocation To Other Entities								
4921	Shreveport Green	42,000	62,000	-	62,000	62,000	42,000	(32.26%)
Total Allocation To Other Entities		42,000	62,000	-	62,000	62,000	42,000	(32.26%)
511 - Parks & Recreation								
4113	Salaries Regular Employees	837,263	881,808	548,921	328,444	877,365	912,944	4.06%
4114	Salaries-Special	1,580	12,000	9,840	500	10,340	20,300	96.32%
4122	Salaries-Part Time	78,733	65,170	52,809	22,370	75,179	82,173	9.30%
4131	Parochial Retirement	95,441	101,408	64,794	43,639	108,433	112,782	4.01%
4132	Group Health Insurance	146,260	152,389	88,153	35,698	123,851	132,521	7.00%
4133	Retired Employees Grp Insurance	31,064	32,617	29,899	2,718	32,617	34,900	7.00%
4135	Medicare Insurance	16,773	17,782	11,179	5,110	16,289	20,320	24.75%
4138	Unemployment Claims	-	260	-	115	115	260	126.09%
4211	Dues-Governmental Organizations	850	1,200	1,024	99	1,123	1,200	6.86%
4230	Education, Training and Travel	17,717	20,000	16,073	3,080	19,153	27,000	40.97%
4241	Office Supplies	4,833	6,000	5,096	3,208	8,304	8,000	(3.66%)
4243	Copy Supplies	3,886	3,000	2,786	1,502	4,288	5,000	16.60%
4250	Equipment Repairs	49,201	30,000	21,684	14,958	36,642	35,000	(4.48%)
4251	Gas, Oil, Grease	45,129	30,000	23,545	18,543	42,088	50,000	18.80%
4260	Building Repairs & Maintenance	73,829	60,000	49,820	34,414	84,234	70,000	(16.90%)
4265	Uniforms	3,075	3,500	917	1,999	2,916	3,500	20.03%
4267	Animal Food	4,364	5,500	2,316	2,589	4,905	5,500	12.13%
4271	Natural Gas	2,177	2,500	1,472	954	2,426	3,000	23.66%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023				2024 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
4272	Electricity	30,429	40,000	22,928	8,012	30,940	40,000	29.28%
4273	Water	13,101	5,500	6,166	1,660	7,826	9,000	15.00%
4276	Emergency Coordination	8,100	8,100	8,100	-	8,100	8,100	0.00%
4280	Telephone	17,179	17,000	10,942	8,459	19,401	20,000	3.09%
4290	Safety Apparel	1,927	2,000	1,960	9	1,969	2,000	1.57%
4311	Recruitment and Screenings	274	1,000	155	200	355	1,000	181.69%
4313	Maintenance Contract	34,065	44,000	28,457	14,173	42,630	100,000	134.58%
4316	Security	771	700	552	1,000	1,552	700	(54.90%)
4321	Legal and Auditing	4,901	4,709	3,234	1,000	4,234	4,193	(0.97%)
4324	Information Systems Allocation	28,912	42,000	42,000	-	42,000	44,520	6.00%
4327	Professional Services	2,695	65,000	27,984	17,984	45,968	120,000	161.05%
4361	General Fund Administration	28,855	31,953	31,953	-	31,953	33,316	4.27%
4388	Building Management	3,384	3,666	3,666	-	3,666	3,836	4.64%
4395	Grant Programs - Other	8,104	-	-	-	-	-	0.00%
4423	Misc Materials and Supplies	8,572	16,500	4,743	4,165	8,908	16,500	85.23%
4511	Casualty Insurance	46,162	48,457	44,419	4,038	48,457	55,725	15.00%
4512	Workers Comp Insurance	18,957	19,907	19,907	-	19,907	20,902	5.00%
4534	Special Programs	88,662	113,000	53,013	44,385	97,398	125,000	28.34%
4591	Retirement Contributions	47,891	46,670	-	48,620	48,620	49,110	1.01%
4592	Sheriff's Tax Collection	451	2,000	28	123	151	800	429.80%
4743	Other Equipment	7,042	11,900	5,015	4,825	9,840	11,900	20.93%
4754	Internet Access and Maintenance	3,143	5,000	335	1,007	1,342	5,000	272.58%
Total Parks & Recreation		1,815,752	1,954,196	1,245,885	679,600	1,925,485	2,196,002	14.05%
Total Expenditures - Parks & Recreation Fund		1,857,752	2,016,196	1,245,885	741,600	1,987,485	2,238,002	12.60%
Excess (Deficiency) Of Revenues Over Expenditures		(210,480)	(393,244)	(1,193,280)	905,277	(287,803)	(519,350)	80.45%
Other Financing Sources (Uses)								
3839	Transfer From American Rescue Plan	522,103	-	-	-	-	-	0.00%
3852	Transfer From Capital Outlay	-	-	-	-	-	-	0.00%
4688	Transfer To Capital Outlay	(413,700)	(50,000)	(50,000)	-	(50,000)	(130,000)	160.00%
Total Other Financing Sources (Uses)		108,403	(50,000)	(50,000)	-	(50,000)	(130,000)	160.00%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
	Net Change In Fund Balance	(102,077)	(443,244)	(1,243,280)	905,277	(337,803)	(649,350)	92.23%
	Fund Balance, Beginning Of Year	2,948,242	2,881,914	2,846,165	1,602,885	2,846,165	2,508,362	(11.87%)
	Fund Balance, End Of Year	\$ 2,846,165	2,438,670	1,602,885	2,508,162	2,508,362	1,859,012	(25.89%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023				2024 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Solid Waste Fund (240)								
<u>Revenues</u>								
3120	Prior Year Taxes	\$ 1,647	1,158	527	708	1,235	869	(29.64%)
3175	Sales Tax Collections	7,116,855	4,400,000	4,143,189	1,489,662	5,632,851	4,925,000	(12.57%)
3610	Interest Earned	(928,665)	150,000	131,752	25,403	157,155	150,000	(4.55%)
3695	Miscellaneous Revenue	119,913	100,000	89,018	27,558	116,576	120,000	2.94%
Total Revenues - Solid Waste Fund		6,309,750	4,651,158	4,364,486	1,543,331	5,907,817	5,195,869	(12.05%)
<u>Expenditures</u>								
423 - Compactor System Operations								
4113	Salaries Regular Employees	746,966	784,434	406,697	375,915	782,612	765,668	(2.17%)
4114	Salaries - Special	-	10,000	-	-	-	-	0.00%
4122	Salaries - Part Time	613,973	635,102	421,087	188,821	609,908	673,208	10.38%
4131	Parochial Retirement	66,936	90,209	47,517	20,252	67,769	88,052	29.93%
4132	Group Health Insurance	112,792	169,310	62,632	39,119	101,751	120,688	18.61%
4133	Retired Employees Grp Insurance	18,914	19,860	18,205	1,655	19,860	21,250	7.00%
4135	Medicare Insurance	40,380	49,913	27,590	19,811	47,401	52,510	10.78%
4138	Unemployment Claims	38	3,500	-	1,153	1,153	3,500	203.56%
4230	Education, Training and Travel	1,577	3,000	714	844	1,558	3,000	92.55%
4241	Office Supplies	11,519	10,000	6,256	3,618	9,874	10,000	1.28%
4243	Copy Supplies	686	2,000	268	606	874	2,000	128.83%
4250	Equipment Repairs	151,732	135,000	109,725	14,864	124,589	135,000	8.36%
4251	Gas, Oil, Grease	183,902	200,000	90,162	75,717	165,879	200,000	20.57%
4260	Building Repairs & Maintenance	34,947	45,000	36,941	2,021	38,962	45,000	15.50%
4265	Uniforms	19,399	18,000	2,403	3,180	5,583	18,000	222.41%
4272	Electricity	30,175	35,000	17,332	8,540	25,872	35,000	35.28%
4273	Water	8,423	10,000	5,023	2,662	7,685	10,000	30.12%
4276	Emergency Coordination	5,400	5,400	5,400	-	5,400	5,400	0.00%
4280	Telephone	21,225	26,000	11,400	8,078	19,478	26,000	33.48%
4290	Safety Apparel	10,620	6,000	4,957	922	5,879	6,000	2.06%
4311	Recruitment and Screenings	3,669	5,000	2,319	2,339	4,658	5,000	7.34%
4315	Warehouse Rental	84,000	92,000	92,000	-	92,000	92,000	0.00%
4318	Waste Disposal Fees	548,699	675,000	370,668	224,688	595,356	675,000	13.38%
4321	Legal and Auditing	12,171	9,641	6,621	3,020	9,641	8,598	(10.82%)
4324	Information Systems Allocation	28,912	42,000	42,000	-	42,000	44,520	6.00%
4327	Professional Services	45,082	100,000	17,892	8,175	26,067	100,000	283.63%
4330	Public Works Administration	91,035	96,000	96,000	-	96,000	101,760	6.00%
4361	General Fund Administration	96,202	112,248	112,248	-	112,248	116,512	3.80%
4362	Contract Hauling-Compactors	219,532	350,000	204,890	183,101	387,991	450,000	15.98%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023				2024 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
4370	Port O Let Rental	16,665	23,000	9,310	6,650	15,960	23,000	44.11%
4374	Work Release Program	539	25,000	4,805	2,223	7,028	25,000	255.72%
4375	Tax Collection Charges	61,897	55,000	38,281	29,165	67,446	62,000	(8.07%)
4421	Sign Materials	-	8,000	5,356	1,370	6,726	8,000	18.94%
4511	Casualty Insurance	46,162	48,457	44,419	4,038	48,457	55,725	15.00%
4512	Workers Comp Insurance	36,995	38,849	38,849	-	38,849	41,432	6.65%
4712	Site Lease	10,652	10,000	7,952	588	8,540	10,000	17.10%
4743	Other Equipment	611	15,000	-	1,665	1,665	15,000	800.90%
4754	Internet Access and Maintenance	-	-	-	-	-	5,000	0.00%
Total Compactor Systems		3,382,427	3,962,923	2,367,919	1,234,800	3,602,719	4,058,823	12.66%
424 - Code Enforcement								
4113	Salaries Regular Employees	61,735	71,923	42,714	22,723	65,437	137,480	110.10%
4131	Parochial Retirement	7,083	8,271	5,193	2,332	7,525	15,810	110.10%
4132	Group Health Insurance	404	425	334	177	511	7,980	1,461.64%
4135	Medicare Insurance	907	1,001	665	283	948	1,896	100.00%
4230	Education, Training and Travel	25	4,000	-	1,152	1,152	4,000	247.22%
4241	Office Supplies	554	3,000	2,227	1,600	3,827	3,000	(21.61%)
4250	Equipment Repairs	69	3,000	-	115	115	1,500	1,204.35%
4251	Gas, Oil, Grease	2,113	4,000	-	3,875	3,875	4,000	3.23%
4280	Telephone	2,176	2,500	796	869	1,665	5,000	200.30%
4313	Maintenance Contract	-	25,000	-	-	-	-	0.00%
4327	Professional Services	7,196	30,000	22,905	5,999	28,904	30,000	3.79%
4373	Property Standards Enforcement	70,077	300,000	96,104	3,437	99,541	300,000	201.38%
Total Code Enforcement		152,339	453,120	170,938	42,562	213,500	510,666	139.19%
Total Expenditures - Solid Waste Fund		3,534,766	4,416,043	2,538,857	1,277,362	3,816,219	4,569,489	19.74%
Excess (Deficiency) Of Revenues Over Expenditures		2,774,984	235,115	1,825,629	265,969	2,091,598	626,380	(70.05%)
Other Financing Sources (Uses)								
4688	Transfer To Capital Outlay	(1,250,000)	(1,350,000)	(1,350,000)	-	(1,350,000)	(1,110,000)	(17.78%)
Total Other Financing Sources (Uses)		(1,250,000)	(1,350,000)	(1,350,000)	-	(1,350,000)	(1,110,000)	(17.78%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023				2024 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
	Net Change In Fund Balance	1,524,984	(1,114,885)	475,629	265,969	741,598	(483,620)	(165.21%)
	Fund Balance, Beginning Of Year	24,698,591	25,335,931	26,223,575	26,699,204	26,223,575	26,965,173	2.83%
	Fund Balance, End Of Year	\$ 26,223,575	24,221,046	26,699,204	26,965,173	26,965,173	26,481,553	(1.79%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
Juvenile Justice Fund (260)								
<u>Revenues</u>								
3113	Ad Valorem Tax-Parish	\$ 3,803,093	3,695,630	-	3,852,370	3,852,370	3,890,840	1.00%
3115	Estimated Uncollectible Taxes	(12,062)	(92,390)	-	(96,310)	(96,310)	(97,270)	1.00%
3120	Prior Year Taxes	27,260	21,166	8,773	10,396	19,169	14,377	(25.00%)
3351	State Revenue Sharing	78,418	82,500	-	80,549	80,549	81,500	1.18%
3423	Food & Nutrition Grant	59,474	35,000	33,309	33,309	66,618	55,000	(17.44%)
3424	State Prisoners Grant	52,483	60,000	61,970	20,000	81,970	70,000	(14.60%)
3610	Interest Earned	(104,876)	20,000	30,896	9,692	40,588	25,000	(38.41%)
3665	Family In Need Of Services	88,614	89,364	59,576	29,788	89,364	89,364	0.00%
3695	Miscellaneous Revenue	9,120	10,000	6,978	2,298	9,276	10,000	7.81%
3723	Federal Grants - Other	722,512	515,000	430,462	79,436	509,898	510,000	0.02%
3724	Grant Revenue - State	200,000	-	150,000	150,000	300,000	300,000	0.00%
3725	Grant Revenue - Other	-	150,000	-	-	-	-	0.00%
3727	Juvenile Service Fees	140	1,000	70	100	170	250	47.06%
3832	Private Donations	1,273	500	-	410	410	500	21.95%
Total Revenues - Juvenile Justice Fund		4,925,449	4,587,770	782,034	4,172,038	4,954,072	4,949,561	(0.09%)
<u>Expenditures</u>								
121 - Juvenile Court								
4113	Salaries Regular Employees	845,489	748,314	444,604	274,347	718,951	848,213	17.98%
4131	Parochial Retirement	70,058	72,830	44,362	24,064	68,426	97,544	42.55%
4132	Group Health Insurance	95,159	104,895	63,701	34,644	98,345	123,229	25.30%
4133	Retired Employees Grp Insurance	5,289	5,553	5,090	463	5,553	5,942	7.01%
4135	Medicare Insurance	18,277	17,981	11,634	5,539	17,173	25,198	46.73%
4138	Unemployment Claims	-	1,000	-	-	-	1,000	0.00%
4210	Books and Subscriptions	9,608	12,000	6,302	4,528	10,830	12,000	10.80%
4211	Dues-Governmental Organizations	2,726	2,000	1,675	999	2,674	2,000	(25.21%)
4230	Education, Training and Travel	10,854	10,000	5,092	2,631	7,723	15,000	94.23%
4241	Office Supplies	3,562	6,000	(590)	2,429	1,839	6,000	226.26%
4242	Postage	63	1,000	98	90	188	500	165.96%
4243	Copy Supplies	1,440	1,500	480	1,001	1,481	1,500	1.28%
4327	Professional Services	23,109	50,000	15,007	19,474	34,481	50,000	45.01%
4328	Mental Evaluations	588	10,000	2,400	2,260	4,660	10,000	114.59%
4348	Transcriptions	1,935	7,000	1,760	1,791	3,551	7,000	97.13%
4350	Court Bailiffs	13,634	18,000	9,452	6,708	16,160	18,000	11.39%
4351	Deputy Clerks of Court	15,706	18,000	10,506	7,000	17,506	18,000	2.82%
4512	Workers Comp Insurance	16,937	17,786	17,786	-	17,786	41,074	130.93%
4534	Special Programs	50,000	50,000	29,167	20,833	50,000	50,000	0.00%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			Total Estimated	2024 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining			
4545	Reimb From Juvenile Court	(145,000)	(140,000)	-	(140,000)	(140,000)	(140,000)	0.00%
Total Juvenile Court		1,039,434	1,013,859	668,526	268,801	937,327	1,192,200	27.19%
122 - Juvenile Services								
22 - Probation Operations								
4113	Salaries Regular Employees	1,936,275	2,198,332	1,329,938	837,526	2,167,464	2,341,552	8.03%
4119	Salaries Reimbursed By Others	(249,505)	(230,000)	(82,561)	(138,990)	(221,551)	(230,000)	3.81%
4131	Parochial Retirement	214,523	247,288	155,329	86,406	241,735	261,882	8.33%
4132	Group Health Insurance	296,331	331,656	221,026	106,682	327,708	354,872	8.29%
4133	Retired Employees Grp Insurance	119,714	125,700	115,225	10,475	125,700	134,499	7.00%
4135	Medicare Insurance	24,570	27,711	17,875	10,257	28,132	33,021	17.38%
4138	Unemployment Claims	-	3,000	-	1,156	1,156	3,000	159.52%
4211	Dues-Governmental Organizations	400	1,600	233	1,000	1,233	1,600	29.76%
4230	Education, Training and Travel	41,678	35,000	12,040	19,708	31,748	40,000	25.99%
4241	Office Supplies	15,184	14,000	9,950	6,281	16,231	14,000	(13.75%)
4242	Postage	7,547	8,000	4,190	3,590	7,780	8,000	2.83%
4243	Copy Supplies	15,083	16,500	11,819	4,798	16,617	16,500	(0.70%)
4250	Equipment Repairs	13,598	25,000	21,336	15,240	36,576	30,000	(17.98%)
4251	Gas, Oil, Grease	28,168	22,000	14,477	10,341	24,818	26,000	4.76%
4255	Counseling	19,758	20,000	10,450	9,820	20,270	20,000	(1.33%)
4265	Uniforms	4,273	1,600	3,215	1,208	4,423	2,500	(43.48%)
4276	Emergency Coordination	1,620	1,620	1,620	-	1,620	1,620	0.00%
4280	Telephone	35,000	40,000	17,760	12,680	30,440	40,000	31.41%
4311	Recruitment and Screenings	613	2,000	2,784	2,000	4,784	3,500	(26.84%)
4316	Security	194,284	205,000	121,558	86,827	208,385	215,000	3.17%
4321	Legal and Auditing	9,710	11,451	7,864	2,687	10,551	10,197	(3.36%)
4324	Information Systems Allocation	41,303	60,000	60,000	-	60,000	63,600	6.00%
4327	Professional Services	325,549	110,000	350,471	199,644	550,115	400,000	(27.29%)
4361	General Fund Administration	92,100	101,065	101,065	-	101,065	105,232	4.12%
4395	Juvenile Grant Programs - Other	118,728	140,000	47,483	90,828	138,311	140,000	1.22%
4398	Monitors	118,883	145,000	92,781	68,000	160,781	175,000	8.84%
4511	Casualty Insurance	60,914	63,942	58,614	5,328	63,942	73,534	15.00%
4512	Workers Comp Insurance	51,041	53,598	53,598	-	53,598	56,278	5.00%
4529	Family in Need-Services	88,614	87,564	52,129	37,235	89,364	89,364	0.00%
4534	Special Programs	8,031	10,000	7,390	4,000	11,390	12,000	5.36%
4554	Reimb-Title IV-E Funds	72,453	38,000	30,926	39,018	69,944	38,000	(45.67%)
4571	Outside Agency Distributions	21,369	40,000	-	23,366	23,366	40,000	71.19%
4591	Retirement Contributions	112,316	109,390	-	114,030	114,030	115,160	0.99%
4592	Sheriff's Tax Collection	1,071	4,000	65	1,000	1,065	3,000	181.69%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4742	Office Equipment	1,346	3,500	1,050	1,201	2,251	3,500	55.49%
4754	Internet Access and Maintenance	1,930	2,000	1,328	944	2,272	2,000	(11.97%)
4948	Misdemeanor Referral Center	165,000	165,000	110,000	55,000	165,000	165,000	0.00%
Total Probation Operations		4,009,472	4,240,517	2,963,028	1,729,286	4,692,314	4,809,411	2.50%
32 - Juvenile Detention								
4113	Salaries Regular Employees	1,151,036	1,430,103	752,892	525,632	1,278,524	1,515,909	18.57%
4114	Salaries-Special	2,135	-	7,271	843	8,114	-	(100.00%)
4119	Salaries Reimbursed By Others	(51,400)	(40,000)	(19,262)	(38,524)	(57,786)	(50,000)	(13.47%)
4122	Salaries-Part Time	49,181	49,665	44,207	26,045	70,252	60,555	(13.80%)
4131	Parochial Retirement	129,488	176,536	88,356	52,980	141,336	174,329	23.34%
4132	Group Health Insurance	159,296	209,688	105,478	45,478	150,956	161,523	7.00%
4133	Retired Employees Grp Insurance	68,945	72,392	66,359	6,033	72,392	77,459	7.00%
4135	Medicare Insurance	19,145	33,070	14,293	12,653	26,946	32,980	22.39%
4138	Unemployment Claims	6,933	2,500	-	1,151	1,151	2,500	117.20%
4211	Dues-Governmental Organizations	1,151	1,200	906	200	1,106	1,200	8.50%
4230	Education, Training and Travel	10,718	35,000	5,680	5,510	11,190	35,000	212.78%
4241	Office Supplies	3,411	4,500	1,726	1,498	3,224	4,500	39.58%
4243	Copy Supplies	3,992	5,500	1,383	2,438	3,821	5,500	43.94%
4250	Equipment Repairs	8,502	2,500	1,667	1,000	2,667	2,500	(6.26%)
4251	Gas, Oil, Grease	4,400	3,000	3,814	1,000	4,814	3,000	(37.68%)
4262	Food	168,088	200,000	103,420	96,036	199,456	200,000	0.27%
4263	Clothing Linen Personal Supplies	24,330	21,000	17,824	14,710	32,534	21,000	(35.45%)
4265	Uniforms	3,079	18,000	7,214	7,212	14,426	18,000	24.77%
4311	Recruitment and Screenings	14,164	14,000	10,385	3,999	14,384	14,000	(2.67%)
4321	Legal and Auditing	5,477	5,191	3,565	1,446	5,011	4,633	(7.54%)
4324	Information Systems Allocation	20,651	30,000	30,000	-	30,000	31,800	6.00%
4327	Professional Services	74,035	80,000	11,347	60,000	71,347	80,000	12.13%
4333	Prisoners Medical Care	134,092	148,000	87,362	45,073	132,435	148,000	11.75%
4361	General Fund Administration	104,390	114,822	114,822	-	114,822	119,254	3.86%
4388	Building Management	24,173	26,186	26,186	-	26,186	27,402	4.64%
4395	Grant Programs - Other	71,411	60,000	34,688	29,399	64,087	60,000	(6.38%)
4511	Casualty Insurance	8,630	9,059	8,304	755	9,059	10,418	15.00%
4512	Workers Comp Insurance	38,694	35,751	40,633	5,118	45,751	42,664	(6.75%)
4534	Special Programs	2,439	5,000	129	3,999	4,128	5,000	21.12%
4742	Office Equipment	736	2,000	943	999	1,942	2,000	2.99%
4743	Other Equipment	1,518	3,500	3,987	2,000	5,987	3,500	(41.54%)
4953	Temporary Housing	51,563	90,000	21,500	25,795	47,295	90,000	90.29%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
Total Juvenile Detention		2,314,403	2,848,163	1,597,079	940,478	2,537,557	2,904,626	14.47%
Total Juvenile Services		6,323,875	7,088,680	4,560,107	2,669,764	7,229,871	7,714,037	6.70%
161 - Facility & Maintenance								
62 - Juvenile Justice Bldgs								
4113	Salaries Regular Employees	82,623	88,156	57,824	30,706	88,530	93,445	5.55%
4131	Parochial Retirement	9,290	10,138	7,026	3,155	10,181	10,792	6.00%
4132	Group Health Insurance	30,919	32,351	22,428	10,007	32,435	34,705	7.00%
4133	Retired Employees Grp Insurance	8,335	8,752	8,023	729	8,752	9,365	7.00%
4135	Medicare Insurance	984	1,279	798	346	1,144	1,345	17.57%
4138	Unemployment Claims	-	70	-	-	-	-	0.00%
4250	Equipment Repairs	2,619	2,000	1,793	1,791	3,584	2,000	(44.20%)
4251	Gas, Oil, Grease	2,102	2,600	3,161	799	3,960	2,600	(34.34%)
4260	Building Repairs & Maintenance	80,704	85,000	54,116	24,640	78,756	95,000	20.63%
4271	Natural Gas	45,835	45,000	29,790	26,858	56,648	45,000	(20.56%)
4272	Electricity	190,954	170,000	114,772	49,608	164,380	170,000	3.42%
4273	Water	13,767	20,000	10,026	7,166	17,192	20,000	16.33%
4291	Lawn and Tree Maintenance	16,171	15,000	7,034	5,950	12,984	15,000	15.53%
4311	Recruitment and Screenings	-	200	-	-	-	200	0.00%
4312	Pest Control	4,528	4,500	3,020	1,622	4,642	4,500	(3.06%)
4313	Maintenance Contract	43,842	65,000	48,129	18,329	66,458	70,000	5.33%
4317	Janitorial Service	-	2,000	400	1,000	1,400	2,000	42.86%
4318	Waste Disposal Fees	5,199	5,500	4,079	1,741	5,820	7,000	20.27%
4388	Building Management	18,130	19,640	19,640	-	19,640	20,551	4.64%
4511	Casualty Insurance	2,609	2,739	2,511	228	2,739	3,150	15.01%
4512	Workers Comp Insurance	1,836	1,928	1,928	-	1,928	2,024	4.98%
4743	Other Equipment	1,536	1,500	654	371	1,025	1,500	46.34%
Total Facilities and Maintenance - Juvenile Justice Bldgs		561,983	583,353	397,152	185,046	582,198	610,177	4.81%
Total Expenditures - Juvenile Justice Fund		7,925,292	8,685,892	5,625,785	3,123,611	8,749,396	9,516,414	8.77%
Excess (Deficiency) Of Revenues Over Expenditures		(2,999,843)	(4,098,122)	(4,843,751)	1,048,427	(3,795,324)	(4,566,853)	20.33%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
Other Financing Sources (Uses)							
3839	Transfer From American Rescue Plan	637,734	-	-	-	-	0.00%
3855	Transfer From Criminal Justice	3,600,000	4,600,000	4,600,000	-	4,600,000	4,000,000 (13.04%)
3863	Transfer From Opioid Settlement	-	-	-	-	-	50,000 0.00%
4688	Transfer To Capital Outlay	(400,000)	(255,000)	(255,000)	-	(255,000)	(835,000) 227.45%
Total Other Financing Sources (Uses)		3,837,734	4,345,000	4,345,000	-	4,345,000	3,215,000 (26.01%)
Net Change In Fund Balance		837,891	246,878	(498,751)	1,048,427	549,676	(1,351,853) (345.94%)
Fund Balance, Beginning Of Year		5,705,953	6,447,844	6,543,844	6,045,093	6,543,844	7,093,520 8.40%
Fund Balance, End Of Year		\$ 6,543,844	6,694,722	6,045,093	7,093,520	7,093,520	5,741,667 (19.06%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
Health Tax Fund (270)								
<u>Revenues</u>								
3113	Ad Valorem Tax-Parish	\$ 3,767,659	3,660,380	-	3,813,250	3,813,250	3,851,330	1.00%
3115	Estimated Uncollectible Taxes	(15,731)	(91,510)	-	(95,330)	(95,330)	(96,280)	1.00%
3120	Prior Year Taxes	29,494	20,905	9,498	18,375	27,873	20,905	(25.00%)
3351	State Revenue Sharing	77,640	80,000	-	78,981	78,981	79,000	0.02%
3455	Vaccination Fees	20	-	-	-	-	-	0.00%
3466	Impounding & Boarding Fees	18,511	19,000	12,589	3,803	16,392	16,000	(2.39%)
3467	Animal License & Permit Fees	4,780	4,000	3,863	1,000	4,863	4,000	(17.75%)
3610	Interest Earned	(88,596)	12,000	25,770	9,849	35,619	18,000	(49.47%)
3725	Grant Revenue - Other	13,760	-	25,000	-	25,000	-	(100.00%)
3832	Private Donations	33,390	4,000	3,514	569	4,083	4,000	(2.03%)
3833	Adoptions	34,656	35,000	20,227	11,165	31,392	33,000	5.12%
Total Revenues - Health Tax Fund		3,875,583	3,743,775	100,461	3,841,662	3,942,123	3,929,955	(0.31%)
<u>Expenditures</u>								
133 - Finance								
4810	Principal Payments	43,250	45,000	45,000	-	45,000	48,000	6.67%
4820	Interest Payments	46,139	44,000	44,000	-	44,000	41,500	(5.68%)
4830	Paying Agent Fees	-	200	-	-	-	-	100.00%
Total Finance		89,389	89,200	89,000	-	89,000	89,500	0.56%
161 - Facilities & Maintenance								
11 - Shreveport Regional Lab								
4133	Retired Employees Grp Insurance	1,519	1,595	1,462	133	1,595	1,707	7.02%
4260	Building Repairs & Maintenance	8,127	10,000	9,679	3,718	13,397	10,000	(25.36%)
4271	Natural Gas	7,719	6,000	345	403	748	6,000	702.14%
4272	Electricity	25,372	11,000	8,494	6,854	15,348	11,000	(28.33%)
4273	Water	813	1,000	423	301	724	1,000	38.12%
4312	Pest Control	690	800	462	242	704	800	13.64%
4388	Building Management	12,086	13,093	13,093	-	13,093	13,701	4.64%
4512	Workers Comp Insurance	1,193	1,253	1,253	-	1,253	1,316	5.03%
Total Shreveport Regional Lab		57,519	44,741	35,211	11,651	46,862	45,524	(2.86%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023				2024 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
14 - Highland Health Unit Complex								
4113	Salaries Regular Employees	157,005	162,183	85,237	58,014	143,251	171,914	20.01%
4122	Salaries-Part Time	11,527	13,969	7,677	5,064	12,741	14,688	15.28%
4131	Parochial Retirement	17,979	18,651	10,278	5,751	16,029	19,770	23.34%
4132	Group Health Insurance	31,849	32,257	16,377	9,155	25,532	27,319	7.00%
4133	Retired Employees Grp Insurance	14,254	14,967	13,720	1,247	14,967	16,015	7.00%
4135	Medicare Insurance	2,231	2,555	1,325	716	2,041	1,643	(19.50%)
4138	Unemployment Claims	-	150	-	15	15	150	900.00%
4250	Equipment Repairs	6,560	9,000	10,655	2,000	12,655	9,000	(28.88%)
4251	Gas, Oil, Grease	13,117	12,000	4,626	3,304	7,930	12,000	51.32%
4260	Building Repairs & Maintenance	26,477	35,000	5,323	19,800	25,123	35,000	39.31%
4271	Natural Gas	27,731	30,000	17,069	21,458	38,527	35,000	(9.15%)
4272	Electricity	104,784	100,000	53,066	45,231	98,297	100,000	1.73%
4273	Water	4,793	5,000	2,545	2,149	4,694	5,000	6.52%
4276	Emergency Coordination	1,620	1,620	1,620	-	1,620	1,620	0.00%
4280	Telephone	661	500	262	187	449	500	11.36%
4291	Lawn and Tree Maintenance	5,400	5,000	4,800	2,400	7,200	6,000	(16.67%)
4311	Recruitment and Screenings	-	300	-	110	110	300	172.73%
4312	Pest Control	1,357	1,100	680	415	1,095	1,100	0.46%
4313	Maintenance Contract	32,724	50,000	32,184	11,770	43,954	50,000	13.76%
4316	Security	771	1,500	652	600	1,252	1,500	19.81%
4321	Legal and Auditing	3,223	3,096	2,126	-	3,011	2,757	(8.44%)
4361	General Fund Administration	36,474	40,213	40,213	-	40,213	41,627	3.52%
4388	Building Management	35,051	37,970	37,970	-	37,970	39,733	4.64%
4511	Casualty Insurance	51,180	53,724	49,247	4,477	53,724	61,783	15.00%
4512	Workers Comp Insurance	5,554	5,832	5,832	-	5,832	6,124	5.01%
4591	Retirement Contributions	111,175	108,350	-	112,870	112,870	114,000	1.00%
4592	Sheriff's Tax Collection	755	2,000	64	624	688	1,000	45.35%
Total Highland Health Unit Complex		704,252	746,937	403,548	307,357	711,790	775,543	8.96%
15 - Vivian Health Unit								
4113	Salaries Regular Employees	32,088	34,647	22,647	12,030	34,677	36,432	5.06%
4131	Parochial Retirement	3,672	3,985	2,753	1,235	3,988	4,190	5.07%
4132	Group Health Insurance	6,477	6,493	4,734	2,117	6,851	6,589	(3.82%)
4133	Retired Employees Grp Insurance	1,519	1,595	1,462	133	1,595	1,707	7.02%
4135	Medicare Insurance	416	503	312	139	451	529	17.29%
4260	Building Repairs & Maintenance	4,058	5,000	3,974	725	4,699	5,000	6.41%
4272	Electricity	10,990	13,000	5,628	3,490	9,118	13,000	42.58%
4273	Water	2,038	3,000	1,208	795	2,003	3,000	49.78%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4280	Telephone	2,083	2,400	1,123	679	1,802	2,400	33.19%
4291	Lawn and Tree Maintenance	520	-	375	955	1,330	1,800	35.34%
4312	Pest Control	690	800	404	289	693	800	15.44%
4316	Security	193	400	150	100	250	400	60.00%
4388	Building Management	2,417	2,619	2,619	-	2,619	2,740	4.62%
4512	Workers Comp Insurance	368	387	387	-	387	404	4.39%
Total Vivian Health Unit		67,529	74,829	47,776	22,687	70,463	78,991	12.10%
69 - David Raines Comm Center								
4260	Building Repairs & Maintenance	33,390	33,390	33,390	-	33,390	33,390	0.00%
Total David Raines Comm Center		33,390	33,390	33,390	-	33,390	33,390	0.00%
Total Facilities and Maintenance		862,690	899,897	519,925	341,695	862,505	933,448	8.23%
300 - Animal Services and Mosquito Control								
12 - Animal Services								
4113	Salaries Regular Employees	1,257,840	1,399,050	846,954	450,179	1,297,133	1,482,993	14.33%
4114	Salaries-Special	5,698	5,000	13,996	1,754	15,750	5,000	(68.25%)
4122	Salaries-Part Time	34,840	54,075	24,613	21,889	46,502	57,639	23.95%
4131	Parochial Retirement	133,202	139,359	95,169	37,509	132,678	159,044	19.87%
4132	Group Health Insurance	152,591	173,862	101,491	63,758	165,249	186,032	12.58%
4133	Retired Employees Grp Insurance	52,737	55,374	50,760	4,614	55,374	59,250	7.00%
4135	Medicare Insurance	17,811	19,386	12,793	5,641	18,434	18,938	2.73%
4136	Caddo Parish Employee Retirement	10,434	11,141	7,694	3,517	11,211	12,417	10.76%
4138	Unemployment Claims	-	1,000	-	125	125	1,000	700.00%
4210	Books and Subscriptions	179	500	-	335	335	500	49.25%
4211	Dues-Governmental Organizations	250	1,000	120	651	771	1,000	29.70%
4221	Printed Office Forms	2,074	6,000	618	3,833	4,451	6,000	34.80%
4230	Education, Training and Travel	9,712	18,000	3,518	9,038	12,556	18,000	43.36%
4241	Office Supplies	5,812	7,500	1,672	4,551	6,223	7,500	20.52%
4242	Postage	513	750	212	347	559	750	34.17%
4243	Copy Supplies	6,090	6,500	3,807	2,196	6,003	6,500	8.28%
4250	Equipment Repairs	59,275	50,000	37,230	9,999	47,229	50,000	5.87%
4251	Gas, Oil, Grease	57,833	60,000	33,245	23,744	56,989	60,000	5.28%
4260	Building Repairs & Maintenance	45,232	45,000	29,110	7,756	36,866	45,000	22.06%
4265	Uniforms	14,707	9,000	2,986	7,000	9,986	10,000	0.14%
4267	Animal Food	24,084	40,000	12,820	26,141	38,961	40,000	2.67%
4268	Vaccinations and Chemicals	101,038	150,000	62,844	58,509	121,353	150,000	23.61%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4271	Natural Gas	7,133	10,000	8,631	906	9,537	15,000	57.28%
4272	Electricity	38,004	40,000	26,133	15,742	41,875	45,000	7.46%
4273	Water	8,351	9,000	13,201	3,177	16,378	15,000	(8.41%)
4276	Emergency Coordination	3,888	3,888	3,888	-	3,888	3,888	0.00%
4280	Telephone	18,574	20,000	12,680	9,116	21,796	22,000	0.94%
4290	Safety Apparel	-	1,000	395	200	595	1,000	68.07%
4291	Lawn and Tree Maintenance	3,725	3,500	3,375	502	3,877	4,500	16.07%
4311	Recruitment and Screenings	2,901	5,000	1,199	3,212	4,411	5,000	13.35%
4313	Maintenance Contract	936	9,500	251	7,000	7,251	9,500	31.02%
4316	Security	964	1,000	652	343	995	1,000	0.50%
4317	Janitorial Service	900	15,000	1,023	4,091	5,114	15,000	193.31%
4318	Waste Disposal Fees	4,002	5,000	1,954	2,945	4,899	5,000	2.06%
4321	Legal and Auditing	1,609	1,546	1,104	199	1,303	1,370	5.14%
4324	Information Systems Allocation	20,651	30,000	30,000	-	30,000	31,800	6.00%
4326	Spaying/Neutering	46,894	75,000	27,477	39,404	66,881	75,000	12.14%
4327	Professional Services	55,831	100,000	29,376	58,841	88,217	100,000	13.36%
4361	General Fund Administration	68,734	76,026	76,026	-	76,026	79,116	4.06%
4388	Building Management	8,461	9,165	9,165	-	9,165	9,592	4.66%
4395	Grant Programs - Other	16,818	-	-	-	-	-	0.00%
4423	Misc Materials and Supplies	39,326	65,000	12,251	28,075	40,326	65,000	61.19%
4511	Casualty Insurance	32,112	33,708	30,899	2,809	33,708	38,764	15.00%
4512	Workers Comp Insurance	30,983	32,535	32,535	-	32,535	34,162	5.00%
4742	Office Equipment	-	5,000	-	-	-	-	0.00%
4743	Other Equipment	9,942	5,000	243	4,208	4,451	10,000	124.67%
Total Animal Services		2,412,691	2,808,365	1,664,110	923,856	2,587,966	2,964,255	14.54%

13 - Mosquito Control

4113	Salaries Regular Employees	112,529	137,466	78,061	49,498	127,559	145,714	14.23%
4122	Salaries-Part Time	27,946	60,767	18,869	11,422	30,291	63,900	110.95%
4131	Parochial Retirement	12,748	15,809	9,347	4,368	13,715	16,757	22.18%
4132	Group Health Insurance	685	782	574	306	880	857	(2.61%)
4133	Retired Employees Grp Insurance	13,184	13,843	12,689	1,154	13,843	14,812	7.00%
4135	Medicare Insurance	2,716	4,165	1,950	1,378	3,328	4,395	32.06%
4138	Unemployment Claims	-	500	-	115	115	500	334.78%
4230	Education, Training and Travel	898	2,500	-	1,684	1,684	2,500	48.46%
4241	Office Supplies	167	400	(25)	140	115	400	247.83%
4242	Postage	227	500	-	351	351	500	42.45%
4250	Equipment Repairs	19,598	18,000	9,753	2,425	12,178	18,000	47.81%
4251	Gas, Oil, Grease	14,204	18,000	7,619	8,999	16,618	18,000	8.32%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
4260	Building Repairs & Maintenance	-	5,000	-	1,153	1,153	5,000	333.65%
4265	Uniforms	-	1,000	-	894	894	1,000	11.86%
4268	Vaccinations and Chemicals	115,457	140,000	30,769	93,420	124,189	140,000	12.73%
4276	Emergency Coordination	972	972	972	-	972	972	0.00%
4311	Recruitment and Screenings	-	200	-	10	10	200	1,900.00%
4321	Legal and Auditing	1,609	1,546	1,020	524	1,544	1,370	(11.27%)
4324	Information Systems Allocation	20,651	30,000	30,000	-	30,000	31,800	6.00%
4327	Professional Services	856	-	429	81	510	1,000	96.08%
4361	General Fund Administration	25,680	28,643	28,643	-	28,643	29,929	4.49%
4423	Misc Materials and Supplies	5,079	7,000	3,552	2,999	6,551	7,000	6.85%
4511	Casualty Insurance	8,028	8,427	7,725	702	8,427	9,693	15.02%
4512	Workers Comp Insurance	8,767	9,206	9,206	-	9,206	9,667	5.01%
4743	Other Equipment	71,148	4,000	-	10,400	10,400	4,000	(61.54%)
Total Mosquito Control		463,149	508,726	251,153	192,023	443,176	527,966	19.13%
Total Animal Services and Mosquito Control		2,875,840	3,317,091	1,915,263	1,115,879	3,031,142	3,492,221	15.21%
Total Expenditures - Health Tax Fund		3,827,919	4,306,188	2,524,188	1,457,574	3,982,647	4,515,169	13.37%
Excess (Deficiency) Of Revenues Over Expenditures		47,664	(562,413)	(2,423,727)	2,384,088	(40,524)	(585,214)	1,344.12%
Other Financing Sources (Uses)								
3839	Transfer From American Rescue Plan	628,491	-	-	-	-	-	0.00%
3852	Transfer From Capital Outlay	153	-	-	153	153	-	(100.00%)
4688	Transfer To Capital Outlay	(535,000)	(250,000)	(250,000)	-	(250,000)	(960,000)	284.00%
Total Other Financing Sources (Uses)		93,644	(250,000)	(250,000)	153	(249,847)	(960,000)	284.24%
Net Change In Fund Balance		141,308	(812,413)	(2,673,727)	2,384,241	(290,371)	(1,545,214)	432.15%
Fund Balance, Beginning Of Year		5,791,142	5,559,734	5,932,450	3,258,723	5,932,450	5,642,079	(4.89%)
Fund Balance, End Of Year		\$ 5,932,450	4,747,321	3,258,723	5,642,964	5,642,079	4,096,865	(27.39%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			Total Estimated	2024 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining			
Biomedical Fund (280)								
<u>Revenues</u>								
3113	Ad Valorem Tax-Parish	\$ 3,174,739	3,116,020	-	3,246,160	3,246,160	3,278,570	1.00%
3115	Estimated Uncollectible Taxes	(11,784)	(77,900)	-	(81,150)	(81,150)	(81,960)	1.00%
3120	Prior Year Taxes	23,615	12,595	7,573	9,220	16,793	12,595	(25.00%)
3351	State Revenue Sharing	66,078	69,200	-	67,881	67,881	67,500	(0.56%)
3610	Interest Earned	854	50	3,266	1,989	5,255	1,000	(80.97%)
Total Revenues - Biomedical Fund		3,253,502	3,119,965	10,839	3,244,100	3,254,939	3,277,705	0.70%
<u>Expenditures</u>								
319 - Biomedical Research Center								
4321	Legal and Auditing	6,791	5,707	3,919	1,000	4,919	5,090	3.48%
4361	General Fund Administration	17,374	22,048	22,048	-	22,048	11,323	(48.64%)
4530	Interest Expense	6,057	13,000	532	4,980	5,512	13,000	135.85%
4562	Reimb - Biomedical Research Ctr	2,815,000	2,815,000	2,433,183	381,817	2,815,000	3,110,000	10.48%
4591	Retirement Contributions	94,642	92,230	-	96,080	96,080	97,040	1.00%
4592	Sheriff's Tax Collection	891	2,500	55	899	954	1,500	57.23%
Total Expenditures - Biomedical Fund		2,940,755	2,950,485	2,459,737	484,776	2,944,513	3,237,953	9.97%
Excess (Deficiency) Of Revenues Over Expenditures		312,747	169,480	(2,448,898)	2,759,324	310,426	39,752	(87.19%)
Fund Balance, Beginning Of Year		775,809	878,127	1,088,556	(1,360,342)	1,088,556	1,398,982	28.52%
Fund Balance, End Of Year		\$ 1,088,556	1,047,607	(1,360,342)	1,398,982	1,398,982	1,438,734	2.84%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023				2024 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Riverboat Fund (290)								
<u>Revenues</u>								
3223	Riverboat Gaming	\$ 886,022	800,000	483,129	368,799	851,928	850,000	(0.23%)
3610	Interest Earned	(28,668)	3,000	5,008	700	5,708	3,500	(38.68%)
3695	Miscellaneous	3,196	2,000	1,585	-	1,585	2,000	26.18%
Total Revenues - Riverboat Fund		860,550	805,000	489,722	369,499	859,221	855,500	(0.43%)
<u>Expenditures</u>								
131 - Administration								
4122	Salaries-Part Time	103,071	165,000	127,132	9,561	136,693	165,000	20.71%
4135	Medicare Insurance	7,212	13,750	9,713	966	10,679	13,750	28.76%
4321	Legal and Auditing	4,240	4,891	3,359	1,000	4,359	4,356	(0.07%)
4327	Professional Services	1,582	2,000	1,450	-	1,450	2,000	37.93%
4344	Public Information	10,000	10,000	-	9,551	9,551	10,000	4.70%
4361	General Fund Administration	28,396	37,477	37,477	-	37,477	38,516	2.77%
4530	Interest Expense	-	1,500	-	120	120	1,500	1,150.00%
4534	Special Programs	117,139	115,000	81,812	33,479	115,291	55,000	(52.29%)
4553	Truancy Program	60,000	60,000	60,000	-	60,000	60,000	0.00%
Total Administration		331,640	409,618	320,943	54,677	375,620	350,122	(6.79%)
150 - Allocation To Other Entities								
4959 - NGO Appropriations								
	Acadiana Legal Services	-	15,000	2,152	12,848	15,000	20,000	33.33%
	Arc of Caddo-Bossier	-	-	-	-	-	7,000	100.00%
	Basic Necessities	7,500	-	-	-	-	-	100.00%
	Bernstein Development, Inc	20,000	16,000	8,000	8,000	16,000	15,000	(6.25%)
	Beulah's Safe Haven	(4,083)	-	-	-	-	8,000	100.00%
	Caddo Council on Aging (CCOA)	150,000	100,000	50,000	50,000	100,000	100,000	0.00%
	Caddo Shreveport Fire	128,255	-	-	-	-	-	100.00%
	Catholic Charities of North Louisiana	10,000	18,000	9,000	9,000	18,000	16,000	(11.11%)
	CeJay Ministries	10,000	1,432	-	-	-	3,000	100.00%
	Christian Service Program Institute	25,000	25,000	25,000	-	25,000	23,000	(8.00%)
	Common Ground Community, Inc	3,500	4,000	-	-	-	3,000	100.00%
	Community Renewal International	-	-	-	-	-	2,000	100.00%
	Dream Keepers MLK	-	-	-	-	-	10,000	100.00%
	Dress for Success Shreveport-Bossier	-	7,000	-	7,000	7,000	-	(100.00%)
	Expanding Young Minds	4,000	-	-	-	-	-	100.00%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
	Extensions of Excellence, Inc.	10,000	-	-	-	-	100.00%
	Food Bank of Northwest Louisiana	100,000	100,000	-	100,000	100,000	0.00%
	Friends In Unity	10,000	5,000	-	5,000	-	(100.00%)
	Girl Scouts of Louisiana	-	4,000	-	4,000	-	(100.00%)
	Goodwill Industries of North Louisiana, Inc.	7,500	-	-	-	-	100.00%
	Grace Community Outreach (Words in Act)	5,000	-	-	-	-	100.00%
	HeartWork Foundation	-	-	-	-	5,000	100.00%
	Holy Angels Residential Facility	15,000	15,000	7,500	7,500	15,000	(6.67%)
	Hope Connections	15,000	-	-	-	-	100.00%
	Image Changers	19,895	20,000	10,000	10,000	-	(100.00%)
	Inner City Entrepreneur Institute (ICE)	30,000	30,000	15,000	15,000	25,000	(16.67%)
	Inter-City Row Modern Dance Co of S'port	(230)	-	-	-	6,000	100.00%
	Ivy Crown Community Services, Inc	4,990	5,000	-	5,000	4,000	(20.00%)
	Louisiana AID	10,000	-	-	-	7,000	100.00%
	Louisiana Urban Gardening Initiative Inc.	10,000	20,000	10,000	10,000	15,000	(25.00%)
	Martin Luther King Community Dev Corp	20,000	20,000	10,000	10,000	16,000	(20.00%)
	Martin Luther King Health Center	20,000	18,000	9,000	9,000	16,000	(11.11%)
	Nat'l Sorority of Phi Delta Kappa, Beta Alpha	5,000	5,000	-	5,000	4,000	(20.00%)
	Northwest Louisiana Civil Rights Coalition	-	5,000	-	5,000	4,000	(20.00%)
	Northwest Louisiana Community Dev Corp	20,000	20,000	1,877	18,123	16,000	(20.00%)
	Northwest Louisiana Youth Golf & Education	7,500	-	-	-	-	100.00%
	Oasis of Hope Louisiana (OHLA)	7,500	5,000	5,000	-	5,000	(60.00%)
	Providence House	20,000	20,000	10,000	10,000	20,000	(10.00%)
	Red River Revel	-	-	-	-	8,000	100.00%
	Renzi Education and Art Center	-	6,000	3,000	3,000	5,000	(16.67%)
	Robinson's Rescue	56,732	50,000	25,000	25,000	50,000	0.00%
	Salvation Army	50,000	47,500	12,500	35,000	41,000	(13.68%)
	Setting the Standard Barbering Academy	-	-	-	-	22,000	100.00%
	Shady Grove Missionary Baptist Church	10,000	-	-	-	-	100.00%
	Shreveport Green - Community Garden	10,000	-	-	-	-	100.00%
	Shreveport Little Theatre (SLT)	-	-	-	-	5,000	100.00%
	Shreveport Opera	4,000	4,000	4,000	-	3,000	(25.00%)
	Shreveport Regional Arts Council (SRAC)	15,000	12,000	6,000	6,000	10,000	(16.67%)
	Shreveport Symphony	-	-	-	-	5,000	100.00%
	Shreveport Volunteer Network	-	-	-	-	5,000	100.00%
	Shreveport Youth Boxing Club	5,000	7,000	3,500	3,500	5,000	(28.57%)
	SISTERS International, Inc	14,628	15,000	7,500	7,500	12,000	(20.00%)
	Social Justice Civic League, Inc	15,000	15,000	-	15,000	12,000	(20.00%)
	Southern University at Shreveport	-	50,000	25,000	25,000	50,000	0.00%
	Southern University - Shreveport Foundation	-	5,000	2,500	2,500	4,000	(20.00%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
	St. Luke's Episcopal Mobile Medical Ministry	6,000	6,000	-	6,000	6,000	5,000	(16.67%)
	Steeple Success, LLC	2,000	1,600	800	800	1,600	1,200	(25.00%)
	T.E.A.M.S.	10,000	10,000	5,000	5,000	10,000	8,000	(20.00%)
	The Highland Center	-	-	-	-	-	5,000	100.00%
	Theatre of the Performing Arts	10,000	10,000	5,000	5,000	10,000	8,000	(20.00%)
	United Nonprofits, LLC	-	-	-	-	-	5,000	100.00%
	United Way	100,000	50,000	25,000	25,000	50,000	45,000	(10.00%)
	Urban Support Agency, Inc	13,000	-	-	-	-	-	100.00%
	Volunteers for Youth Justice	20,000	20,000	-	20,000	20,000	20,000	0.00%
	W.E.B. DuBois Child Enrichment Center	7,500	6,000	-	6,000	6,000	-	(100.00%)
	Youth Outreach Services	10,000	10,000	5,000	5,000	10,000	-	(100.00%)
	YWCA Northwest Louisiana	5,000	5,000	-	5,000	5,000	5,000	0.00%
Total Allocation To Other Entities		1,055,187	808,532	302,329	500,771	803,100	798,200	(0.61%)
Total Expenditures - Riverboat Fund		1,386,827	1,218,150	623,272	555,448	1,178,720	1,148,322	(2.58%)
Excess (Deficiency) Of Revenues Over Expenditures		(526,277)	(413,150)	(133,550)	(185,949)	(319,499)	(292,822)	(8.35%)
Other Financing Sources (Uses)								
3839	Transfer From American Rescue Plan	143,779	-	-	-	-	-	0.00%
3849	Transfer From Oil & Gas	171,500	-	-	-	-	232,000	0.00%
3852	Transfer From Capital Outlay	456	-	-	-	-	-	0.00%
4688	Transfer To Capital Outlay	-	-	-	-	-	(145,000)	0.00%
Total Other Financing Sources (Uses)		315,735	-	-	-	-	87,000	0.00%
Net Change In Fund Balance		(210,542)	(413,150)	(133,550)	(185,949)	(319,499)	(205,822)	(35.58%)
Fund Balance, Beginning Of Year		1,034,363	678,396	823,821	690,271	823,821	504,322	(38.78%)
Fund Balance, End Of Year		\$ 823,821	265,246	690,271	504,322	504,322	298,500	(40.81%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023				2024 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Criminal Justice Fund (295)								
<u>Revenues</u>								
3113	Ad Valorem Tax-Parish	\$ 6,597,454	6,344,660	-	6,707,420	6,707,420	6,774,400	1.00%
3115	Estimated Uncollectible Taxes	(30,825)	(158,620)	-	(167,690)	(167,690)	(169,360)	1.00%
3120	Prior Year Taxes	5,335	12,674	7,794	9,105	16,899	12,674	(25.00%)
3351	State Revenue Sharing	134,630	132,200	-	131,551	131,551	131,500	(0.04%)
3610	Interest Earned	-	-	-	-	-	-	0.00%
Total Revenues - Criminal Justice Fund		6,706,594	6,330,914	7,794	6,680,386	6,688,180	6,749,214	0.91%
<u>Expenditures</u>								
120 - Criminal Justice								
20 - Criminal Administration								
4321	Legal and Auditing	4,108	3,275	2,249	962	3,211	2,920	(9.06%)
4361	General Fund Administration	11,023	12,118	12,118	-	12,118	12,484	3.02%
4530	Interest Expense	18,133	15,000	1,200	9,999	11,199	15,000	33.94%
4591	Retirement Contributions	195,555	187,800	-	198,530	198,530	200,520	1.00%
4592	Sheriff's Tax Collection	1,783	5,000	105	1,444	1,549	2,500	61.39%
Total Expenditures - Criminal Justice Fund		230,602	223,193	15,672	210,935	226,607	233,424	3.01%
Excess (Deficiency) Of Revenues Over Expenditures		6,475,992	6,107,721	(7,878)	6,469,451	6,461,573	6,515,790	0.84%
<u>Other Financing Sources (Uses)</u>								
3839	Transfer From American Rescue Plan	1,043,609	-	1,043,609	-	1,043,609	-	(100.00%)
3847	Transfer From Public Works	-	3,000,000	3,000,000	-	3,000,000	6,000,000	100.00%
4681	Transfer To Juvenile Justice	(3,600,000)	(4,600,000)	(4,600,000)	-	(4,600,000)	(4,000,000)	(13.04%)
4682	Transfer To Detention Facilities	(1,200,000)	(2,200,000)	(2,200,000)	-	(2,200,000)	(2,500,000)	13.64%
4685	Transfer To General Fund	(1,400,000)	(2,500,000)	(2,500,000)	-	(2,500,000)	(6,000,000)	140.00%
Total Other Financing Sources (Uses)		(5,156,391)	(6,300,000)	(5,256,391)	-	(5,256,391)	(6,500,000)	23.66%
Net Change In Fund Balance		1,319,601	(192,279)	(5,264,269)	6,469,451	1,205,182	15,790	(98.69%)
Fund Balance, Beginning Of Year		1,147,459	1,978,230	2,467,060	(2,797,209)	2,467,060	3,672,242	48.85%
Fund Balance, End Of Year		\$ 2,467,060	1,785,951	(2,797,209)	3,672,242	3,672,242	3,688,032	0.43%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			Total Estimated	2024 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining			
Head Start Fund (296)								
<u>Revenues</u>								
3821	Head Start Grant	\$ 14,306,864	13,500,000	11,292,267	3,287,782	14,580,049	14,000,000	(3.98%)
Total Revenues - Head Start Fund		14,306,864	13,500,000	11,292,267	3,287,782	14,580,049	14,000,000	(3.98%)
<u>Expenditures</u>								
131 - Administration								
4564	Head Start Program	14,306,864	13,500,000	11,292,267	3,287,782	14,580,049	14,000,000	(3.98%)
Total Expenditures - Head Start Fund		14,306,864	13,500,000	11,292,267	3,287,782	14,580,049	14,000,000	(3.98%)
Excess (Deficiency) Of Revenues Over Expenditures		-	-	-	-	-	-	0.00%
Net Change In Fund Balance		-	-	-	-	-	-	0.00%
Fund Balance, Beginning Of Year		-	-	-	-	-	-	0.00%
Fund Balance, End Of Year		\$ -	-	-	-	-	-	0.00%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023				2024 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Oil and Gas Fund (297)								
<u>Revenues</u>								
3610	Interest Earned	\$ (743,201)	20,000	102,016	10,089	112,105	50,000	(55.40%)
3623	Building Rental	580,050	363,000	312,250	50,750	363,000	363,000	0.00%
3691	Oil Royalty/Mineral Leases	13,039,036	750,000	3,401,995	548,820	3,950,815	1,000,000	(74.69%)
3695	Miscellaneous Revenue	57,565	-	-	-	-	-	0.00%
Total Revenues - Oil and Gas Fund		12,933,450	1,133,000	3,816,261	609,659	4,425,920	1,413,000	(68.07%)
<u>Expenditures</u>								
131 - Administration								
4321	Legal and Auditing	3,200	33,600	2,573	6,000	8,573	3,345	(60.98%)
4327	Professional Services	155,499	25,480	3,100	12,341	15,441	25,480	65.02%
4361	General Fund Administration	10,276	33,073	33,073	-	33,073	33,968	2.71%
4530	Interest Expense	-	-	-	-	-	-	0.00%
Total Administration		168,975	92,153	38,746	18,341	57,087	62,793	10.00%
133 - Finance								
4810	Principal Payments	192,800	202,000	202,000	-	202,000	214,000	5.94%
4820	Interest Payments	205,688	195,600	195,600	-	195,600	185,500	(5.16%)
4830	Paying Agent Fees	400	200	200	-	200	200	0.00%
Total Finance		398,888	397,800	397,800	-	397,800	399,700	0.48%
Total Expenditures - Oil and Gas Fund		567,863	489,953	436,546	18,341	454,887	462,493	1.67%
Excess (Deficiency) Of Revenues Over Expenditures		12,365,587	643,047	3,379,715	591,318	3,971,033	950,507	(76.06%)
<u>Other Financing Sources (Uses)</u>								
3839	Transfer From American Rescue Plan	676,514	-	-	-	-	-	0.00%
3852	Transfer From Capital Outlay	641	-	-	-	-	-	0.00%
4689	Transfer To Reserve Trust Fund	-	-	-	-	-	(5,000,000)	0.00%
4685	Transfer To General Fund	-	(200,000)	(200,000)	-	(200,000)	-	(100.00%)
4688	Transfer To Capital Outlay	(2,396,280)	(5,868,000)	(5,868,000)	-	(5,868,000)	(7,857,500)	33.90%
4694	Transfer To Riverboat	(171,500)	-	-	-	-	(232,000)	0.00%
Total Other Financing Sources (Uses)		(1,890,625)	(6,068,000)	(6,068,000)	-	(6,068,000)	(13,089,500)	115.71%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
	Net Change In Fund Balance	10,474,962	(5,424,953)	(2,688,285)	591,318	(2,096,967)	(12,138,993)	478.88%
	Fund Balance, Beginning Of Year	10,913,307	17,487,668	21,388,269	18,699,984	21,388,269	19,291,302	(9.80%)
	Fund Balance, End Of Year	\$ 21,388,269	12,062,715	18,699,984	19,291,302	19,291,302	7,152,309	(62.92%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023				2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining	Total Estimated			
Opioid Settlement Fund (298)									
<u>Revenues</u>									
3222	Settlement Revenue	\$ -	1,224,280	1,224,280	-	1,224,280	1,000,000	(18.32%)	
3610	Interest Earned	-	15,000	-	12,110	12,110	10,000	(17.42%)	
Total Revenues - Opioid Settlement Fund			-	1,239,280	1,224,280	12,110	1,236,390	1,010,000	(18.31%)
<u>Expenditures</u>									
131 - Administration									
4321	Legal and Auditing	-	5,000	-	1,141	1,141	1,200	5.17%	
4327	Professional Services	-	100,000	-	75,882	75,882	100,000	31.78%	
4361	General Fund Administration	-	10,000	-	9,225	9,225	11,323	22.74%	
4713	Opioid Abatement Expenses	-	1,124,280	-	1,006,551	1,006,551	950,000	(5.62%)	
Total Expenditures - Opioid Settlement Fund			-	1,239,280	-	1,092,799	1,092,799	1,062,523	(2.77%)
Excess (Deficiency) Of Revenues Over Expenditures			-	-	1,224,280	(1,080,689)	143,591	(52,523)	(136.58%)
<u>Other Financing Sources (Uses)</u>									
4681	Transfer To Juvenile Justice	-	-	-	-	-	(50,000)	0.00%	
Total Other Financing Sources (Uses)			-	-	-	-	(50,000)	0.00%	
Net Change In Fund Balance			-	-	1,224,280	(1,080,689)	143,591	(102,523)	(171.40%)
Fund Balance, Beginning Of Year			-	-	-	-	143,591	0.00%	
Fund Balance, End Of Year			\$ -	-	1,224,280	(1,080,689)	143,591	41,068	(71.40%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023				2024 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Economic Development Fund (750)								
<u>Revenues</u>								
3359	Video Poker	\$ 699,754	400,000	437,827	99,999	537,826	550,000	2.26%
3610	Interest Earned	(37,355)	4,008	5,837	2,100	7,937	7,000	(11.81)%
3695	Miscellaneous Revenue	-	-	378	1,132	1,510	-	(100.00)%
Total Revenues - Economic Development Fund		662,399	404,008	444,042	103,231	547,273	557,000	1.78%
<u>Expenditures</u>								
131 - Administration								
4321	Legal and Auditing	4,049	2,454	1,685	430	2,115	2,186	3.36%
4327	Professional Services	57,000	82,000	89,250	-	89,250	100,000	12.04%
4361	General Fund Administration	14,198	15,428	15,428	-	15,428	15,871	2.87%
Total Administration		75,247	99,882	106,363	430	106,793	118,057	10.55%
150 - Allocation To Other Entities								
4959 - NGO Appropriations								
	Betty and Leonard Phillips Deaf Action Center	-	-	-	-	-	5,000	100.00%
	Christmas on Caddo Fireworks	8,000	8,000	-	8,000	8,000	9,000	12.50%
	CoHabitat Foundation	25,000	25,000	12,500	12,500	25,000	25,000	0.00%
	Competition Planning Partners (WOD GODZ)	20,000	25,000	12,500	12,500	25,000	25,000	0.00%
	Dress for Success	10,000	-	-	-	-	-	100.00%
	Fit for Life, Inc	30,000	60,000	56,477	-	56,477	60,000	6.24%
	Friends In Unity	5,000	-	-	-	-	-	100.00%
	Goodwill Industries of North Louisiana	-	9,000	4,500	4,500	9,000	10,000	11.11%
	Highland Area Partnership	10,000	10,000	5,000	5,000	10,000	10,000	0.00%
	Independence Bowl Foundation	65,000	65,000	32,500	32,500	65,000	65,000	0.00%
	Kemet, Inc	10,000	-	-	-	-	-	100.00%
	LA Film Prize, LLC	30,000	30,000	15,000	15,000	30,000	30,000	0.00%
	Louisiana Bass Anglers	3,000	-	-	-	-	-	100.00%
	Juneteenth Events	20,000	-	-	-	-	-	100.00%
	North Louisiana Economic Partnership (NLEP)	75,000	-	-	-	-	-	100.00%
	Playaz and Playettes, Inc	10,000	-	-	-	-	-	100.00%
	Red River Revel	10,000	-	-	-	-	-	100.00%
	Reimbursement	(7,575)	-	-	-	-	-	100.00%
	Rho Omega and Friends	-	40,000	40,000	-	40,000	40,000	0.00%
	Setting the Standard Barbering and Natural Hair	40,000	-	-	-	-	-	100.00%
	Shreveport-Bossier African American Chamber	10,000	25,000	-	25,000	25,000	10,000	(60.00)%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
	Shreveport Bossier Sports Commission	-	-	-	-	40,000	100.00%
	Southern Hills Business Association, Inc	24,000	24,000	-	24,000	24,000	0.00%
	State Fair (The)	10,000	-	-	-	-	100.00%
	Strand Theatre of Shreveport (The)	20,000	20,000	-	20,000	15,000	(25.00%)
Total Allocation To Other Entities		427,425	341,000	178,477	159,000	337,477	9.04%
Total Expenditures - Economic Development Fund		502,672	440,882	284,840	159,430	444,270	9.41%
Excess (Deficiency) Of Revenues Over Expenditures		159,727	(36,874)	159,202	(56,199)	103,003	(31.13%)
Other Financing Sources (Uses)							
3839	Transfer From American Rescue Plan	88,370	-	-	-	-	0.00%
Total Other Financing Sources (Uses)		88,370	-	-	-	-	0.00%
Net Change In Fund Balance		248,097	(36,874)	159,202	(56,199)	103,003	(31.13%)
Fund Balance, Beginning Of Year		767,815	724,182	1,015,912	1,175,114	1,015,912	10.14%
Fund Balance, End Of Year		\$ 1,015,912	687,308	1,175,114	1,118,915	1,189,858	6.34%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
Economic Development District Trust Fund (755)								
<u>Revenues</u>								
3111	Ad Valorem Tax - Inside City	\$ 845	-	-	402	402	500	24.38%
3610	Interest Earned	400	1,000	-	701	701	550	(21.54%)
3695	Miscellaneous Revenue	50,000	-	-	-	-	-	0.00%
Total Revenues - Economic Development District Trust Fund		51,245	1,000	-	1,103	1,103	1,050	(4.81%)
<u>Expenditures</u>								
131 - Administration								
4321	Legal and Auditing	-	1,000	-	-	890	1,000	12.36%
4327	Professional Services	-	50,000	-	-	-	50,000	0.00%
Total Expenditures - Economic Development District Trust Fu		-	51,000	-	-	890	51,000	5,630.34%
Excess (Deficiency) Of Revenues Over Expenditures		51,245	(50,000)	-	1,103	213	(49,950)	(23,550.70%)
<u>Other Financing Sources (Uses)</u>								
3837	Transfer From General Fund	-	-	-	-	-	-	0.00%
Total Other Financing Sources (Uses)		-	-	-	-	-	-	0.00%
Net Change In Fund Balance		51,245	(50,000)	-	1,103	213	(49,950)	(23,550.70%)
Fund Balance, Beginning Of Year		-	50,000	51,245	51,245	51,245	51,458	0.42%
Fund Balance, End Of Year		\$ 51,245	-	51,245	52,348	51,458	1,508	(97.07%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023				2024 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Law Officers Witness Fund (770)								
<u>Revenues</u>								
3512	Criminal Case Charges	\$ 15,639	19,000	8,506	8,506	17,012	17,000	(0.07%)
3610	Interest Earned	633	200	534	-	534	400	(25.09%)
Total Revenues - Law Officers Witness Fund		16,272	19,200	9,040	8,506	17,546	17,400	(0.83%)
<u>Expenditures</u>								
120 - Criminal Justice								
21 - District Court								
4321	Legal and Auditing	1,325	1,272	874	-	1,272	1,126	(11.48%)
4343	Payments to Law Officers	15,650	20,000	7,200	7,200	14,400	20,000	38.89%
4361	General Fund Administration	20,549	11,024	11,024	180	11,204	11,323	1.06%
4394	Criminal Court Grant	-	-	-	-	-	-	0.00%
Total Expenditures - Law Officers Witness Fund		37,524	32,296	19,098	7,380	26,876	32,449	20.74%
Excess (Deficiency) Of Revenues Over Expenditures		(21,252)	(13,096)	(10,058)	1,126	(9,330)	(15,049)	61.30%
Fund Balance, Beginning Of Year		75,805	56,726	54,553	44,495	54,553	45,223	(17.10%)
Fund Balance, End Of Year		\$ 54,553	43,630	44,495	45,621	45,223	30,174	(33.28%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
Housing Choice Voucher Program Fund (772)							
<u>Revenues</u>							
3610	Interest Earned	\$ -	-	-	-	-	0.00%
3695	Miscellaneous Revenue	6,505	-	-	-	-	0.00%
3819	Section 8 Grant	656,956	500,000	382,690	191,345	574,035	550,000 (4.19%)
Total Revenues - Housing Choice Voucher Program Fund		663,461	500,000	382,690	191,345	574,035	550,000 (4.19%)
<u>Expenditures</u>							
131 - Administration							
4526	Housing Assistance Payments	567,390	450,000	256,420	268,580	525,000	500,000 (4.76%)
4527	Section 8 Accounting Fees	-	-	-	-	-	- 0.00%
4528	LHDC Payments	96,071	50,000	55,967	3,068	59,035	50,000 (15.30%)
Total Expenditures - Housing Choice Voucher Program Fund		663,461	500,000	312,387	271,648	584,035	550,000 (5.83%)
Excess (Deficiency) Of Revenues Over Expenditures		-	-	70,303	(80,303)	(10,000)	- (100.00%)
Net Change In Fund Balance		-	-	70,303	(80,303)	(10,000)	- (100.00%)
Fund Balance, Beginning Of Year		16,849	16,849	16,849	87,152	16,849	6,849 (59.35%)
Fund Balance, End Of Year		\$ 16,849	16,849	87,152	6,849	6,849	6,849 0.00%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
American Rescue Plan Fund (797)								
<u>Revenues</u>								
3610	Interest Earned	\$ 624,147	15,000	588,006	57,685	645,691	80,000	100.00%
3695	Miscellaneous Revenue	-	-	-	-	-	-	0.00%
3723	Federal Grants - Other	15,980,095	18,000,000	-	10,721,000	10,721,000	23,000,000	114.53%
Total Revenues - American Rescue Plan Fund		16,604,242	18,015,000	588,006	10,778,685	11,366,691	23,080,000	103.05%
<u>Expenditures</u>								
131 - Administration								
4321	Legal and Auditing	2,633	12,000	-	4,412	4,412	-	(100.00%)
4327	Professional Services	487,000	-	-	-	-	-	0.00%
4395	Grant Programs - Other	974,459	18,000,000	587,297	10,045,418	10,632,715	10,000,000	(5.95%)
4530	Interest Expense	23,621	-	63,272	20,739	84,011	-	(100.00%)
Total Expenditures - American Rescue Plan Fund		1,487,713	18,012,000	650,569	10,070,569	10,721,138	10,000,000	(6.73%)
Excess (Deficiency) Of Revenues Over Expenditures		15,116,529	3,000	(62,563)	708,116	645,553	13,080,000	1,926.17%
<u>Other Financing Sources (Uses)</u>								
4674	Transfer To E. Edward Jones Housing Trust	(2,000,000)	-	-	-	-	-	0.00%
4676	Transfer To Building Maintenance	(872,038)	-	-	-	-	-	0.00%
4678	Transfer To Oil & Gas	(676,514)	-	-	-	-	-	0.00%
4681	Transfer To Juvenile Justice	(637,734)	-	-	-	-	-	0.00%
4682	Transfer To Detention Facilities	(1,592,448)	-	-	-	-	-	0.00%
4684	Transfer To Criminal Justice	(1,043,609)	-	-	-	-	-	0.00%
4685	Transfer To General Fund	(3,467,285)	(750,000)	-	(750,000)	(750,000)	(600,000)	(20.00%)
4686	Transfer To Health Tax	(628,491)	-	-	-	-	-	0.00%
4688	Transfer To Capital Outlay	-	-	-	-	-	(13,040,000)	0.00%
4691	Transfer To Parks & Recreation	(522,103)	-	-	-	-	-	0.00%
4694	Transfer To Riverboat	(143,779)	-	-	-	-	-	0.00%
4697	Transfer To Economic Development	(88,370)	-	-	-	-	-	0.00%
4699	Transfer To Public Works	(2,820,011)	-	-	-	-	-	0.00%
Total Other Financing Sources (Uses)		(14,492,382)	(750,000)	-	(750,000)	(750,000)	(13,640,000)	1,718.67%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			Total Estimated	2024 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining			
	Net Change In Fund Balance	624,147	(747,000)	(62,563)	(41,884)	(104,447)	(560,000)	436.16%
	Fund Balance, Beginning Of Year	624,147	6,685,229	1,248,294	1,185,731	1,248,294	1,143,847	(8.37%)
	Fund Balance, End Of Year	\$ 1,248,294	5,938,229	1,185,731	1,143,847	1,143,847	583,847	(48.96%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
E. Edward Jones Housing Trust Fund (798)								
<u>Revenues</u>								
3610	Interest Earned	\$ 35,382	1,500	82,685	10,000	92,685	10,000	(89.21%)
3695	Miscellaneous Revenue	-	-	-	-	-	-	0.00%
138 - Program Administration								
81 - Emergency Rental Assistance 1								
3610	Interest Earned	-	-	128,364	4,313	132,677	-	(100.00%)
3723	Federal Grants - Other	8,293,557	-	-	-	-	-	0.00%
82 - Emergency Rental Assistance 2								
3610	Interest Earned	-	-	-	-	-	-	0.00%
3723	Federal Grants - Other	11,261,893	-	-	-	-	-	0.00%
83 - State ERAP 1								
3610	Interest Earned	-	-	-	-	-	-	0.00%
3723	Federal Grants - Other	-	-	-	-	-	-	0.00%
Total Revenues - E. Edward Jones Housing Trust Fund		19,590,832	1,500	211,049	14,313	225,362	10,000	(95.56%)
<u>Expenditures</u>								
131 - Administration								
4321	Legal and Auditing	-	10,000	-	2,688	2,688	5,000	86.01%
4327	Professional Services	2,106	2,000,000	7,500	1,070,000	1,077,500	1,000,000	(7.19%)
4361	General Fund Administration	67,200	7,714	7,714	-	7,714	7,936	2.88%
138 - Program Administration								
81 - Emergency Rental Assistance 1								
4395	Grant Programs - Other	7,111,369	-	(15,445)	1,249,969	1,234,524	-	(100.00%)
82 - Emergency Rental Assistance 2								
4395	Grant Programs - Other	-	10,480,604	8,604,263	1,000,000	9,604,263	-	(100.00%)
83 - State ERAP 1								
4395	Grant Programs - Other	-	-	-	-	-	-	0.00%
Total Expenditures - E. Edward Jones Housing Trust Fund		7,180,675	12,498,318	8,604,032	3,322,657	11,926,689	1,012,936	(91.51%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			2024 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
	Excess (Deficiency) Of Revenues Over Expenditures	12,410,157	(12,496,818)	(8,392,983)	(3,308,344)	(11,701,327)	(1,002,936)	(91.43%)
	Other Financing Sources (Uses)							
3839	Transfer From American Rescue Plan	2,000,000	-	-	-	-	-	0.00%
	Total Other Financing Sources (Uses)	2,000,000	-	-	-	-	-	0.00%
	Net Change In Fund Balance	14,410,157	(12,496,818)	(8,392,983)	(3,308,344)	(11,701,327)	(1,002,936)	(91.43%)
	Fund Balance, Beginning Of Year	1,081,420	15,491,577	15,491,577	7,098,594	15,491,577	3,790,250	(75.53%)
	Fund Balance, End Of Year	\$ 15,491,577	2,994,759	7,098,594	3,790,250	3,790,250	2,787,314	(26.46%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023			Total Estimated	2024 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining			
Reserve Trust Fund (799)								
<u>Revenues</u>								
3610	Interest Earned	\$ (1,175,707)	150,000	30,620	216,937	247,557	200,000	(19.21%)
3623	Building Rental	600,050	363,000	302,500	160,500	463,000	363,000	(21.60%)
Total Revenues - Reserve Trust Fund		(575,657)	513,000	333,120	377,437	710,557	563,000	(20.77%)
<u>Expenditures</u>								
133 - Finance								
4321	Legal and Auditing	2,408	2,314	1,589	819	2,408	2,023	(15.99%)
4361	General Fund Administration	14,198	7,714	7,714	-	7,714	7,936	2.88%
Total Finance		16,606	10,028	9,303	819	10,122	9,959	(1.61%)
150 - Allocation To Other Entities								
4959 - NGO Appropriations								
	NGO Appropriations	-	1,350,000	183,364	96,399	279,763	350,000	25.11%
Total Allocation To Other Entities		-	1,350,000	183,364	96,399	279,763	350,000	25.11%
Total Expenditures - Reserve Trust Fund		16,606	1,360,028	192,667	97,218	289,885	359,959	24.17%
Excess (Deficiency) Of Revenues Over Expenditures		(592,263)	(847,028)	140,453	280,219	420,672	203,041	(51.73%)
<u>Other Financing Sources (Uses)</u>								
4688	Transfer To Capital Outlay	(4,000,000)	-	-	-	-	-	0.00%
3849	Transfer From Oil & Gas	-	-	-	-	-	5,000,000	0.00%
Total Other Financing Sources (Uses)		(4,000,000)	-	-	-	-	5,000,000	0.00%
Net Change In Fund Balance		(4,592,263)	(847,028)	140,453	280,219	420,672	5,203,041	1,136.84%
Fund Balance, Beginning Of Year		37,119,957	33,612,262	32,527,694	32,668,147	32,527,694	32,948,366	1.29%
Fund Balance, End Of Year		\$ 32,527,694	32,765,234	32,668,147	32,948,366	32,948,366	38,151,407	15.79%

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	2022 Actual	2023		2024 Adopted
		Budget	Estimated	
Revenues				
Tax Revenue	\$ 2,909,606	2,757,186	2,875,801	2,900,406
Interest Earned	(86,661)	7,000	11,515	7,000
Total Revenues - Debt Service Fund	2,822,945	2,764,186	2,887,316	2,907,406
Expenditures				
Debt Administration				
Salaries & Benefits	85,522	83,340	86,820	87,690
Contract Services	17,651	16,958	15,646	15,108
Internal Charges	39,600	41,909	41,909	42,965
Statutory Charges	808	2,500	849	1,500
Paying Agent Fees	-	3,500	-	-
Other Expenses	-	2,000	1,151	2,000
Total Debt Administration	143,581	150,207	146,375	149,263
Debt Service				
Principal Payments	1,885,000	1,955,000	1,955,000	2,625,000
Interest Payments	463,001	405,129	405,129	1,241,128
Paying Agent Fees	1,950	2,100	2,212	3,400
Bond Issue Costs	-	-	-	-
Total Debt Service	2,349,951	2,362,229	2,362,341	3,869,528
Total Expenditures - Debt Service Fund	2,493,532	2,512,436	2,508,716	4,018,791
Other Financing Sources (Uses):				
Proceeds From General Obligation Bonds	-	-	20,791,842	-
Transfer To Capital Improvement III	-	-	(20,791,842)	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change In Fund Balance	329,413	251,750	378,600	(1,111,385)
Fund Balance, Beginning Of Year	4,783,892	4,995,472	5,113,305	5,491,905
Fund Balance, End Of Year	\$ 5,113,305	5,247,222	5,491,905	4,380,520

DEBT SERVICE FUND (310)

Detail Budget Worksheet

Account No	Description	2022 Actual	2023 Budget	2023 Estimated	2024 Adopted	% Change From Est
Revenues						
3113	Ad Valorem Tax-Parish	2,895,654	2,815,680	2,933,270	2,962,570	1.00%
3115	Estimated Uncollectible Taxes	(7,746)	(70,390)	(73,330)	(74,060)	1.00%
3120	Prior Year Taxes	21,698	11,896	15,861	11,896	(25.00%)
3610	Interest Earned	(86,661)	7,000	11,515	7,000	(39.21%)
Total Revenues - Debt Service Fund		2,822,945	2,764,186	2,887,316	2,907,406	0.70%
Expenditures						
133 - Finance						
90 - Debt Administration						
4321	Legal and Auditing	17,651	16,958	15,646	15,108	(3.44%)
4361	General Fund Administration	39,600	41,909	41,909	42,965	2.52%
4530	Interest Expense	-	2,000	1,151	2,000	73.76%
4591	Retirement Contributions	85,522	83,340	86,820	87,690	1.00%
4592	Sheriff's Tax Collection	808	2,500	849	1,500	76.68%
4830	Paying Agent Fees	-	3,500	-	-	0.00%
Total Debt Administration		143,581	150,207	146,375	149,263	1.97%
91 - 2009 General Obligation Bonds/2016 Refunding						
4810	Principal Payments	645,000	665,000	665,000	690,000	3.76%
4820	Interest Payments	111,651	98,554	98,554	84,665	(14.09%)
4830	Paying Agent Fees	-	400	250	400	60.00%
Total 2009 General Obligation Bonds		756,651	763,954	763,804	775,065	1.47%
93 - 2023 General Obligation Bonds						
4810	Principal Payments	-	-	-	595,000	0.00%
4820	Interest Payments	-	-	-	898,188	0.00%
4830	Paying Agent Fees	-	-	-	1,000	0.00%
Total 2007 GO Bonds/2014 Refunding		-	-	-	1,494,188	0.00%

DEBT SERVICE FUND (310)

Detail Budget Worksheet

Account No	Description	2022	2023		2024	% Change From Est
		Actual	Budget	Estimated	Adopted	
98 - 2007 General Obligation Bonds/2014 Refunding						
4810	Principal Payments	655,000	680,000	680,000	700,000	2.94%
4820	Interest Payments	144,150	123,275	123,275	99,975	(18.90%)
4830	Paying Agent Fees	975	900	987	1,000	1.32%
Total 2007 GO Bonds/2014 Refunding		800,125	804,175	804,262	800,975	(0.41%)
99 - 2008 General Obligation Bonds/2015 Refunding						
4810	Principal Payments	585,000	610,000	610,000	640,000	4.92%
4820	Interest Payments	207,200	183,300	183,300	158,300	(13.64%)
4830	Paying Agent Fees	975	800	975	1,000	2.56%
Total 2008 General Obligation Bonds		793,175	794,100	794,275	799,300	0.63%
Total Expenditures - Debt Service Fund		2,493,532	2,512,436	2,508,716	4,018,791	60.19%
Excess (Deficiency) Of Revenues Over Expenditures		329,413	251,750	378,600	(1,111,385)	(393.55%)
Other Financing Sources (Uses):						
3835	Proceeds From General Obligation Bonds	-	-	20,791,842	-	(100.00%)
4677	Transfer To Capital Improvement III	-	-	(20,791,842)	-	(100.00%)
Total Other Financing Sources (Uses)		-	-	-	-	0.00%
Net Change In Fund Balance		329,413	251,750	378,600	(1,111,385)	(393.55%)
Fund Balance, Beginning Of Year		4,783,892	4,995,472	5,113,305	5,491,905	7.40%
Fund Balance, End Of Year		\$ 5,113,305	5,247,222	5,491,905	4,380,520	(20.24%)



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.

- 281 **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.

- 282 **Capital Improvement Fund I (440)** – The Capital Improvement Fund accounts for the proceeds of a bond issue approved by voters in 2007. The bonds are dedicated to acquiring, equipping, constructing, and improving major capital facilities.

- 283 **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.

- 284 **Capital Improvement Fund III (445)** – The Capital Improvement Fund accounts for the proceeds of a bond issue approved by voters in 2022. The bonds are dedicated to acquiring, equipping, constructing, and improving major capital facilities, specifically Walter B. Jacobs Park.



CAPITAL PROJECT FUNDS

Summary of Revenues, Expenditures, and Changes in Fund Balance

	Library Bond	Capital Improvement Fund I	Capital Improvement Fund II	Capital Improvement Fund III	Total
Revenues					
Rents & Interest Earned	\$ -	2,500	5,000	15,000	22,500
Total Revenues	-	2,500	5,000	15,000	22,500
Expenditures By Function					
General Government	-	8,764	-	-	8,764
Culture and Recreation	-	-	-	-	-
Total Expenditures	-	8,764	-	-	8,764
Excess (Deficiency) Of Revenues Over Expenditures	-	(6,264)	5,000	15,000	13,736
Other Financing Sources (Uses)					
Proceeds from Bond Issue	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfer Out	-	(725,000)	(655,000)	(7,000,000)	(8,380,000)
Total Other Financing Sources (Uses)	-	(725,000)	(655,000)	(7,000,000)	(8,380,000)
Net Change In Fund Balance	-	(731,264)	(650,000)	(6,985,000)	(8,366,264)
Fund Balance, Beginning Of Year	-	1,212,283	4,930,009	20,792,997	26,935,289
Fund Balance, End Of Year	\$ -	481,019	4,280,009	13,807,997	18,569,025

CAPITAL PROJECT FUNDS

Detail Budget Worksheet

Account No	Description	2022 Actual	2023		2024 Adopted	% Change From Est
			Budget	Estimated		
Library Bond Fund (410)						
<u>Revenues</u>						
3526	Reimbursements from Other Agencies	\$ 676,063	-	-	-	0.00%
3610	Interest Earned	-	-	-	-	0.00%
Total Revenues - Library Bond Fund		676,063	-	-	-	0.00%
<u>Expenditures</u>						
580 - Library Construction						
4810	Principal Payments	670,000	-	-	-	0.00%
4820	Interest Payments	5,863	-	-	-	0.00%
4830	Paying Agent Fees	1,000	-	-	-	0.00%
Total Expenditures - Library Bond Fund		676,863	-	-	-	0.00%
Excess (Deficiency) Of Revenues Over Expenditures		(800)	-	-	-	0.00%
<u>Other Financing Sources (Uses)</u>						
3835	Proceeds From Limited Tax Revenue Bonds	-	-	-	-	0.00%
4687	Transfer To Shreve Memorial Library	-	-	-	-	0.00%
Total Other Financing Sources (Uses)		-	-	-	-	0.00%
Net Change In Fund Balance		(800)	-	-	-	0.00%
Fund Balance, Beginning Of Year		800	-	-	-	0.00%
Fund Balance, End Of Year		\$ -	-	-	-	0.00%

CAPITAL PROJECT FUNDS

Detail Budget Worksheet

Account No	Description	2022	2023		2024	% Change From Est
		Actual	Budget	Estimated	Adopted	
Capital Improvement Fund I (440)						
<u>Revenues</u>						
3610	Interest Earned	\$ (65,700)	6,000	6,817	2,500	(63.33%)
3641	Sale Of Property	-	-	-	-	0.00%
Total Revenues - Capital Improvement Fund I		(65,700)	6,000	6,817	2,500	(63.33%)
<u>Expenditures</u>						
131 - Administration						
4321	Legal and Auditing	2,250	2,229	2,229	1,990	(10.72%)
4361	General Fund Administration	35,676	6,620	6,620	6,774	2.33%
Total Expenditures - Capital Improvement Fund I		37,926	8,849	8,849	8,764	(0.96%)
Excess (Deficiency) Of Revenues Over Expenditures		(103,626)	(2,849)	(2,032)	(6,264)	208.27%
<u>Other Financing Sources (Uses)</u>						
3852	Transfer From Capital Outlay	35,243	-	-	-	0.00%
4688	Transfer To Capital Outlay	(312,046)	-	-	(725,000)	0.00%
Total Other Financing Sources (Uses)		(276,803)	-	-	(725,000)	0.00%
Net Change In Fund Balance		(380,429)	(2,849)	(2,032)	(731,264)	35,887.40%
Fund Balance, Beginning Of Year		1,594,744	1,571,490	1,214,315	1,212,283	(0.17%)
Fund Balance, End Of Year		\$ 1,214,315	1,568,641	1,212,283	481,019	(60.32%)

CAPITAL PROJECT FUNDS

Detail Budget Worksheet

Account No	Description	2022 Actual	2023		2024 Adopted	% Change From Est
			Budget	Estimated		
Capital Improvement Fund II (450)						
<u>Revenues</u>						
3610	Interest Earned	\$ (162,484)	4,000	6,114	5,000	(18.22%)
Total Revenues - Capital Improvement Fund II		(162,484)	4,000	6,114	5,000	(18.22%)
<u>Expenditures</u>						
131 - Administration						
4361	General Fund Administration	-	-	-	-	0.00%
Total Expenditures - Capital Improvement Fund		-	-	-	-	0.00%
Excess (Deficiency) Of Revenues Over Expenditures		(162,484)	4,000	6,114	5,000	(18.22%)
<u>Other Financing Sources (Uses)</u>						
3835	Proceeds From Limited Tax Revenue Bonds	-	-	-	-	0.00%
4688	Transfer To Capital Outlay	(1,951,192)	-	-	(655,000)	0.00%
Total Other Financing Sources (Uses)		(1,951,192)	-	-	(655,000)	0.00%
Net Change In Fund Balance		(2,113,676)	4,000	6,114	(650,000)	(10,731.34%)
Fund Balance, Beginning Of Year		7,037,571	6,421,685	4,923,895	4,930,009	0.12%
Fund Balance, End Of Year		\$ 4,923,895	6,425,685	4,930,009	4,280,009	(13.18%)

CAPITAL PROJECT FUNDS

Detail Budget Worksheet

Account No	Description	2022 Actual	2023 Budget	2023 Estimated	2024 Adopted	% Change From Est
Capital Improvement Fund III (445)						
<u>Revenues</u>						
3610	Interest Earned	\$ -	-	1,155	15,000	1,198.70%
Total Revenues - Capital Improvement Fund III		-	-	1,155	15,000	1,198.70%
<u>Expenditures</u>						
131 - Administration						
4361	General Fund Administration	-	-	-	-	0.00%
Total Expenditures - Capital Improvement Fund		-	-	-	-	0.00%
Excess (Deficiency) Of Revenues Over Expenditures		-	-	1,155	15,000	1,198.70%
<u>Other Financing Sources (Uses)</u>						
3853	Transfer From Debt Service	-	20,792,000	20,791,842	-	(100.00%)
4688	Transfer To Capital Outlay	-	-	-	(7,000,000)	0.00%
Total Other Financing Sources (Uses)		-	20,792,000	20,791,842	(7,000,000)	(133.67%)
Net Change In Fund Balance		-	20,792,000	20,792,997	(6,985,000)	(133.59%)
Fund Balance, Beginning Of Year		-	-	-	20,792,997	0.00%
Fund Balance, End Of Year		\$ -	20,792,000	20,792,997	13,807,997	(33.59%)



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.

- 289 **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.

- 291 **General Insurance Fund (762)** - The General Insurance Fund accounts for the costs of maintaining casualty and workers compensation insurance coverage.



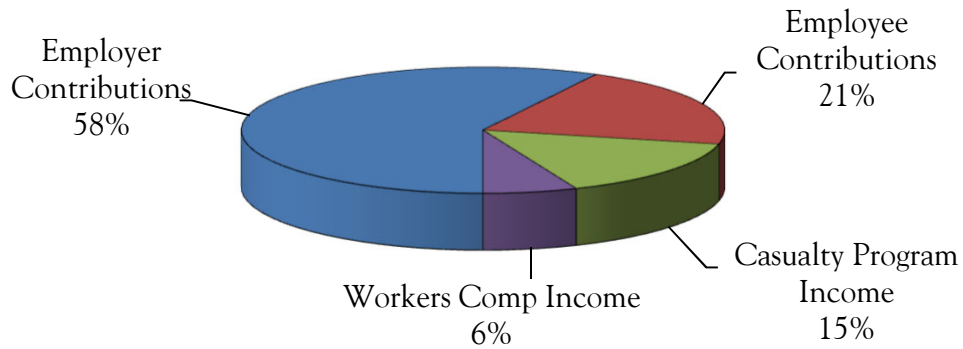
INTERNAL SERVICE FUNDS

Summary of Revenues, Expenses, and Changes in Net Assets

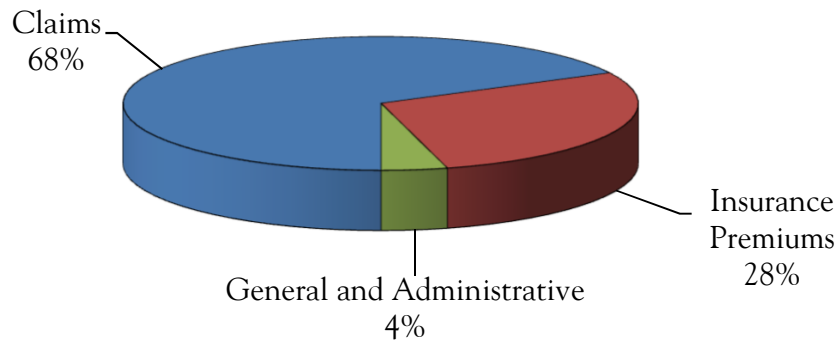
	Group Insurance	General Insurance	Total
<u>Operating Revenues</u>			
Contributions	\$ 6,322,991	-	6,322,991
Charges For Services	-	1,725,100	1,725,100
Other Revenues	-	-	-
Total Revenues	6,322,991	1,725,100	8,048,091
<u>Operating Expenses</u>			
General Government			
Claims	5,300,000	900,000	6,200,000
Insurance Premiums	1,210,000	1,400,000	2,610,000
General and Administrative	161,973	218,801	380,774
Total General Government	6,671,973	2,518,801	9,190,774
Operating Income (Loss)	(348,982)	(793,701)	(1,142,683)
<u>Non- Operating Revenues (Expenses)</u>			
Interest Earned	15,000	10,000	25,000
Interest Expense	-	-	-
Transfer To Capital Outlay	-	(55,000)	(55,000)
Total Non-Operating Revenues (Expenses)	15,000	(45,000)	(30,000)
Change In Net Position	(333,982)	(838,701)	(1,172,683)
Net Position, Beginning Of Year	3,106,876	1,022,326	4,129,202
Net Position, End Of Year	\$ 2,772,894	183,625	2,956,519

INTERNAL SERVICE FUNDS

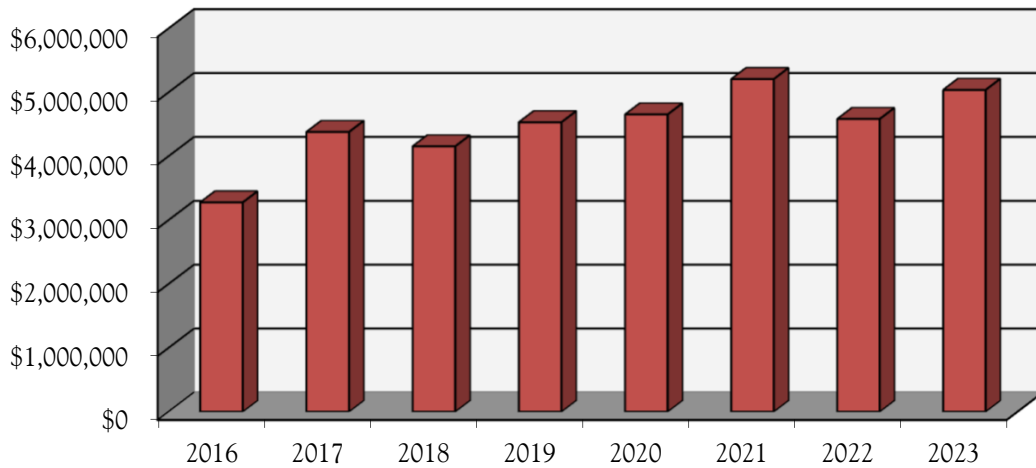
REVENUES BY SOURCE



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 2023, as a result, the Parish has elected to increase health premiums by 7%.

INTERNAL SERVICE FUNDS

Budget By Category

	2022 Actual	2023		2024 Adopted
		Budget	Estimate	
<u>Operating Revenues</u>				
Contributions	\$ 6,034,297	\$ 6,198,846	\$ 5,947,278	\$ 6,322,991
Charges For Services	1,468,805	1,541,997	1,528,568	1,725,100
Total Operating Revenues	7,503,102	7,740,843	7,475,846	8,048,091
<u>Operating Expenses</u>				
Claims	5,189,206	6,040,000	5,697,562	6,200,000
Insurance Premiums	2,319,891	2,368,000	2,552,694	2,610,000
Contract Services	46,146	60,892	43,941	58,571
Affordable Care Act Fees	-	4,000	-	-
Internal Charges	278,502	308,584	308,584	322,203
Total Operating Expenses	7,833,745	8,781,476	8,602,781	9,190,774
Operating Income (Loss)	(330,643)	(1,040,633)	(1,126,935)	(1,142,683)
<u>Non-Operating Revenues (Expenses)</u>				
Interest Earned	(184,942)	25,000	35,079	25,000
Transfer To Capital Outlay	-	-	-	(55,000)
Total Non-Operating Revenue (Expense)	(184,942)	25,000	35,079	(30,000)
Change In Net Position	(515,585)	(1,015,633)	(1,091,856)	(1,172,683)
Net Position, Beginning Of Year	5,736,643	4,539,894	5,221,058	4,129,202
Net Position, End Of Year	\$ 5,221,058	3,524,261	4,129,202	2,956,519

INTERNAL SERVICE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023		2024 Adopted	% Change From Est
			Budget	Estimated		
Group Insurance Fund (760)						
<u>Operating Revenues</u>						
3710	Employer Health Insur Contrib	\$ 3,605,427	3,711,489	3,446,760	3,688,033	7.00%
3711	Employee Health Insur Contrib	1,256,459	1,264,926	1,261,407	1,349,705	7.00%
3712	Retired Employee Contributions	317,715	325,000	341,680	325,000	(4.88%)
3713	Employer Contrib-Retired Employee	854,696	897,431	897,431	960,253	7.00%
Total Operating Revenues - Group Insurance Fund		6,034,297	6,198,846	5,947,278	6,322,991	6.32%
<u>Operating Expenses</u>						
951 - Employee Group Insurance Program						
4321	Legal and Auditing	11,653	12,398	7,806	11,045	41.49%
4327	Professional Services	25,131	35,000	24,896	35,000	40.58%
4361	General Fund Administration	95,165	109,664	109,664	115,928	5.71%
4519	Life Insurance Premiums	102,649	108,000	140,458	145,000	3.23%
4520	Accidental Death Ins Prem	5,309	10,000	14,230	15,000	5.41%
4521	Insurance Premiums	1,029,508	1,050,000	1,165,333	1,050,000	(9.90%)
4522	Affordable Care Act Fees	-	-	-	-	0.00%
4523	Claims & Judgements	4,582,967	5,300,000	5,038,410	5,300,000	5.19%
Total Operating Expenses - Group Insurance Fund		5,852,382	6,625,062	6,500,797	6,671,973	2.63%
Operating Income (Loss)		181,915	(426,216)	(553,519)	(348,982)	(36.95%)
<u>Non-Operating Revenues</u>						
3610	Interest Earned	(130,624)	15,000	25,059	15,000	(40.14%)
Total Non-Operating Revenues		(130,624)	15,000	25,059	15,000	(40.14%)

INTERNAL SERVICE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023 Budget	2023 Estimated	2024 Adopted	% Change From Est
	Change In Net Position	51,291	(411,216)	(528,460)	(333,982)	(36.80%)
	Net Position, Beginning Of Year	3,584,045	2,932,068	3,635,336	3,106,876	(14.54%)
	Net Position, End Of Year	\$ 3,635,336	2,520,852	3,106,876	2,772,894	(10.75%)

INTERNAL SERVICE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023		2024 Adopted	% Change From Est
			Budget	Estimated		
General Insurance Fund (762)						
<u>Operating Revenues</u>						
3721	Casualty Insurance Charges	\$ 1,009,805	1,059,997	1,046,568	1,219,000	16.48%
3722	Workers Comp Insur Charges	459,000	482,000	482,000	506,100	5.00%
Total Operating Revenues - General Insurance Fund		1,468,805	1,541,997	1,528,568	1,725,100	12.86%
<u>Operating Expenses</u>						
952 - Casualty Program						
4321	Legal and Auditing	4,681	4,497	5,796	4,013	(30.76%)
4349	Employee Assistance Program	-	4,500	1,255	4,500	258.57%
4361	General Fund Administration	55,284	61,691	61,691	64,408	4.40%
4390	General Ins-Legal Service	37,440	37,440	37,440	37,440	0.00%
4521	Insurance Premiums	996,817	1,000,000	1,047,684	1,200,000	14.54%
4523	Claims & Judgements	101,330	215,000	152,656	375,000	145.65%
Total Casualty Program		1,195,552	1,323,128	1,306,522	1,685,361	29.00%
953 - Worker's Compensation Program						
4321	Legal and Auditing	4,681	4,497	4,188	4,013	(4.18%)
4361	General Fund Administration	76,053	85,229	85,229	89,867	5.44%
4390	General Ins-Legal Service	14,560	14,560	14,560	14,560	0.00%
4521	Insurance Premiums	185,608	200,000	184,989	200,000	8.11%
4522	Affordable Care Act Fee	-	4,000	-	-	0.00%
4523	Claims & Judgements	504,909	525,000	506,496	525,000	3.65%
Total Worker's Compensation Program		785,811	833,286	795,462	833,440	4.77%
Total Operating Expenses - General Insurance Fund		1,981,363	2,156,414	2,101,984	2,518,801	19.83%
Operating Income (Loss)		(512,558)	(614,417)	(573,416)	(793,701)	38.42%

INTERNAL SERVICE FUNDS

Detail Budget Worksheet

Account No.	Description	2022 Actual	2023 Budget	2023 Estimated	2024 Adopted	% Change From Est
<u>Non-Operating Revenues</u>						
3610	Interest Earnings (Loss)	(54,318)	10,000	10,020	10,000	(0.20%)
<u>Other Financing Sources (Uses)</u>						
4688	Transfer To Capital Outlay	-	-	-	(55,000)	0.00%
Change In Net Position		(566,876)	(604,417)	(563,396)	(838,701)	48.87%
Net Position, Beginning Of Year		2,152,598	1,607,826	1,585,722	1,022,326	(35.53%)
Net Position, End Of Year		\$ 1,585,722	1,003,409	1,022,326	183,625	(82.04%)



GLOSSARY



GLOSSARY

A

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

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

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

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

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

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

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

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

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

B

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

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

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

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

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

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

Budgetary Control: The control or management of a government or enterprise in accordance

GLOSSARY

with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

C

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

Capital Expenditure: funds spent on acquiring or maintaining fixed assets, such as land, buildings and equipment.

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

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

Capital Project: An expenditure that meets any of the following criteria: (a) expenditure of \$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 Outlay Fund: A fund used to account for the expenditures for acquisition cost of capital assets, such as equipment, or expenditures to make improvements to capital assets that materially increase their value or useful life.

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

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

D

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

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

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

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

GLOSSARY

Depreciation: (1) Expiration in the service life of fixed assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of fixed asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

E

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

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

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

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

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

F

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

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

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

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

GLOSSARY

G

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

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

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

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

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

I

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

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

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

M

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

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

N

Net Assets: Total assets minus total liabilities

O

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

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

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

GLOSSARY

P

Parish Administrator: The Chief Executive Officer of the Parish of Caddo who manages Parish operations. This office is created by the Parish Home Rule Charter, which establishes a Council-Manager form of government.

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

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

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

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

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

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

R

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

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

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

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

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

S

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

GLOSSARY

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

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

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

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

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

T

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

ACRONYMS



ACRONYMS

A

AA+: Double A Plus Bond Rating

AAA: Triple A Bond Rating

ACO: Animal Control Officer

ACFR: Annual Comprehensive Financial Report

ADA: Americans with Disabilities Act

AHA: American Humane Association

AI: Artificial Intelligence

ARPA: American Rescue Plan Act

ASMC: Animal Services and Mosquito Control

ASPCA: American Society for the Prevention of Cruelty to Animals

B

BRF: Biomedical Research Foundation

BTI: *Bacillus Thuringiensis* subspecies *Israelensis* (Bti) Bacteria

C

CA: Community Assessment (Head Start)

CAET: Certified Animal Euthanasia Technician

CAPRA: Commission for Accreditation of Parks and Recreation Agencies

CCAA: Caddo Community Action Agency

CCC: Caddo Correctional Center

CDA: Child Care Associate

CDC: Center for Disease Control

CERT: Consortium for Education, Research, and Technology

CEO: Chief Executive Officer

ACRONYMS

CEU: Continuing Education Units

CFR: Code of Federal Regulations

CINC: Child In Need of Care

CPERS: Caddo Parish Employees Retirement System

CIP: Capital Improvements Program

CNG: Compressed Natural Gas

COBRA: Consolidated Omnibus Budget Reconciliation Act

COLA: Cost-of-Living Adjustment

COVID-19: Corona Virus Disease 2019

CPI: Consumer Price Index

CRO: Contract Research Organizations

CRS: Community Rating System

D

DLL: Dual Language Learners

DMII: Digital Media Institute at InterTech

E

EAP: Employee Assistance Program

EAP: Entrepreneurial Accelerator Program

EAST: Environmental and Spatial Technology

EFNEP: Expanded Food and Nutrition Education Program

ERAP: Emergency Rental Assistance Program

EXCITE: Extension Collaboration on Immunization Teaching and Engagement

F

FINS: Family in Need of Services

ACRONYMS

FIRST: For Inspiration and Recognition of Science and Technology

FMLA: Family Medical Leave Act

FNP: Food and Nutrition Program

FPA: Family Partnership Agreement

G

GAAP: Generally Accepted Accounting Principles.

GEE: Graduation Exit Examination

GFOA: Government Finance Officers Association

GIS: Geographical Information System

H

HCVP: Housing Choice Voucher Program

HHS: United States Department of Health & Human Services

HIPAA: Health Insurance Portability and Accountability Act

HVAC: Heating, Ventilating, and Air Conditioning

HS/EHS: Head Start/Early Head Start Program

HSUS: The Humane Society of the United States

HUD: United States Department of Housing and Urban Development

HYPE: Healthy Young People Empowerment Project

I

IDEA: Individuals with Disabilities Education Act

IEP: Individualized Education Plan

IFSP: Individualized Family Service Plan

IJJIS: Integrated Juvenile Justice Information System

IRS: Internal Revenue Service

ACRONYMS

J

JCCP: Juvenile Court for Caddo Parish

JDAI: Juvenile Detention Alternative Initiative

L

LADOTD: Louisiana Department of Transportation and Development

LCDBG: Louisiana Community Development Block Grant

LEAP: Louisiana Education Assessment Program

LEED: Leadership in Energy and Environmental Design

LFMA: Louisiana Floodplain Management Association

LGTRC: Louisiana Gene Therapy Research Consortium

LLEBG: Local Law Enforcement Block Grant

LMCA: Louisiana Mosquito Control Association

LPESA: Louisiana Parish Engineers and Supervisor's Association

LSU: Louisiana State University

LSUHSC: Louisiana State University Health Science Center

LYFE: Living Your Financial Experience

M

MPC: Metropolitan Planning Commission

MST: Math, Science, and Technology

N

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

ACRONYMS

O

OBRA: Omnibus Budget Reconciliation Act

OHS: Office of Head Start

OMB: Office of Management and Budget

OPAO: Organization of Parish Administrative Officials

P

PC: Head Start Policy Council

PERS: Parochial Employee Retirement System

PET: Positron Emission Tomography

PIP: Program Improvement Plan

PSE: Policy, Systems and Environmental

PTF: Parish Transportation Fund

R

RFP: Request for Proposal

RTU: Roof Top Unit

S

SA: Self-Assessment (Head Start)

SAFE: Sexual Assault Forensic Examiners

SEB: Small and Emerging Business

SFHA: Special Flood Hazard Areas

SMART: Science and Medicine Academic Research Training

SNAP-ED: Supplemental Nutrition Assistance Program Education

SPAR: Shreveport Parks and Recreation

T

TIF: Amazon Tax Increment Financing District

ACRONYMS

TOPS: Tuition Opportunity Program

U

UCC: Uniform Construction Code

UOCAVA: Uniformed and Overseas Citizens Absentee Voting Act

USERRA: Uniformed Services Employment and Reemployment Rights Act of 1994

V

VYJ: Volunteers for Youth Justice

W

WERLA: Wildlife Education and Rehabilitation of Louisiana, Inc

WIC: Women, Infants and Children

WPS: Worker Protection Standard

Y

YEP: Youth Enrichment Program

YWCA: Young Women's Christian Association