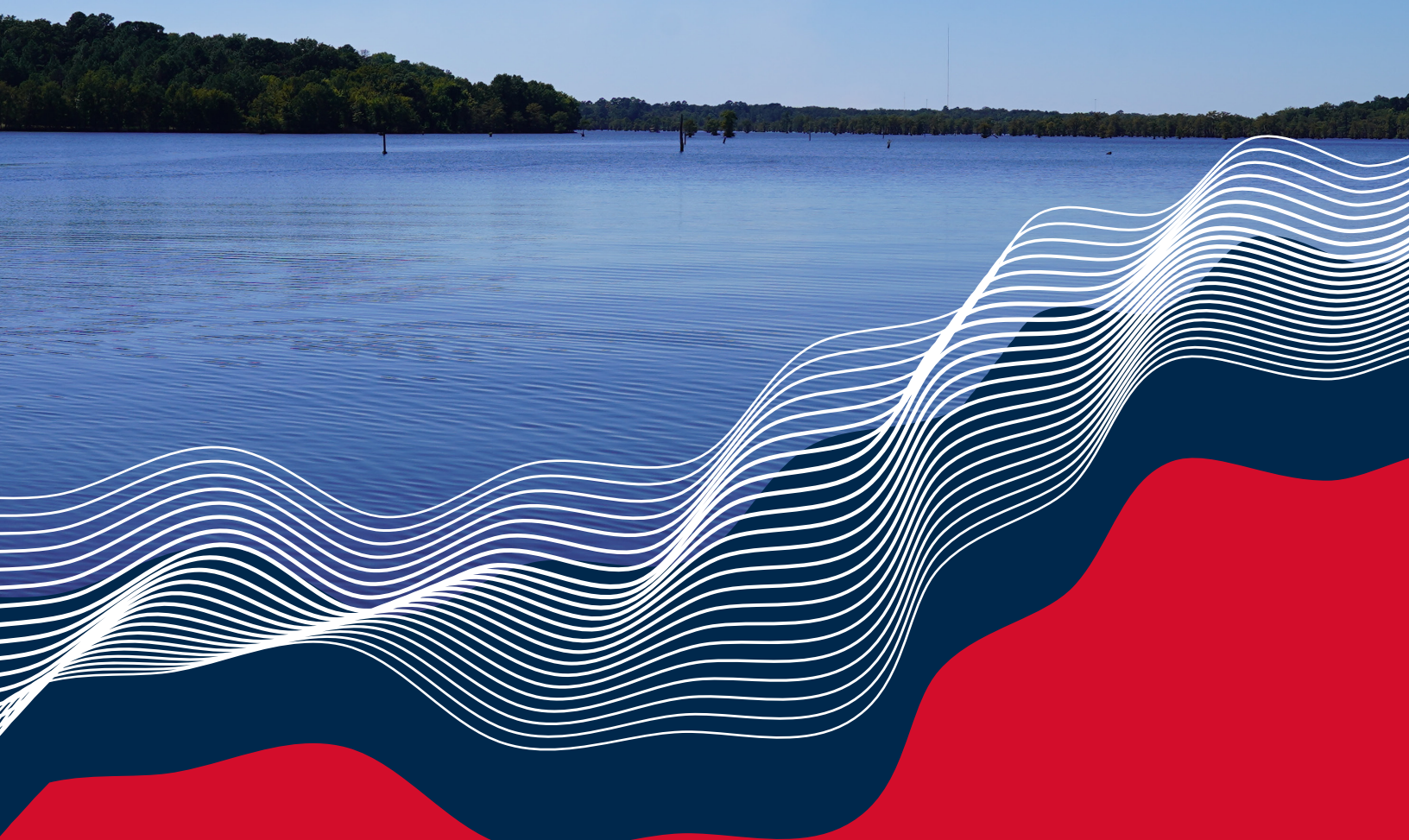




THE PARISH OF
CADDO
Louisiana



2025

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, 2025 – December 31, 2025

ERICA R. BRYANT
ADMINISTRATOR AND CEO

HAYLEY B. BARNETT
DIRECTOR OF FINANCE

COMMISSION MEMBERS:

Chris Kracman	District 1
Gregory Young	District 2
Victor Thomas	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
Ronald Cothran	District 10
Edward “Ed” Lazarus	District 11
Kenneth “Ken” Epperson, Sr.	District 12





GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Caddo Parish Commission
Louisiana**

For the Fiscal Year Beginning

January 01, 2024

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, 2024.

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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2025 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 2025 budget for consideration and adoption by the Caddo Parish Commission. The annual budget represents one of the most important documents the Commission will enact. It reflects the resources, strategies, and goals of the Parish in delivering 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 2025, reflective of prudent and sound financial management and the optimization of taxpayers' dollars invested toward the Caddo Parish government's operation. This budget addresses the Parish's most urgent operational needs, capital improvement initiatives, support of Parish agencies, economic development, and social programs. The 2025 budget is a conservative budget that preserves funding for essential services which Caddo citizens rely upon.

HIGHLIGHTS

- ***2.96% Decrease in total Revenues***
- ***13% Increase in Property Taxes***
- ***2.09% Decrease in Expenditures***
- ***\$206m Fund Balance***
- ***\$3.5m Increase in Reserve Trust Fund***
- ***Criminal Justice Issues – Operating Deficits***
- ***Walter B. Jacobs Nature Center Rehab Project***
- ***CAPRA Certification***
- ***2% COLA, up to 3% Merit***

The proposed budget totals \$142,893,653 and meets the projected needs of all Parish operations, capital improvements, and debt service requirements. The 2025 budget reflects a 2.09 % decrease in expenditures from the 2024 adopted budget. The decrease results from decreased capital outlay projects funded by the American Rescue Plan Act (ARPA). Total revenues are \$115,078,763, a decrease of 2.96% from 2024, resulting from a decrease in intergovernmental revenues relating to ARPA funds. While overall revenues exceed expenditures, much of the difference results from using ARPA funds for capital projects and community programs. Further analysis of revenues and expenditures begins on page 4 under the Budget Overview.

BUDGET POINTS

The 2025 budget represents a sustainable work plan that positions Caddo Parish to better achieve its mission and priorities while recognizing changing economic conditions. The 2025 budget addresses the following budgetary impacts:

- **Declining Population/Revenue Impact:** Caddo Parish has lost about 7% of its population since 2010. While Caddo Parish has experienced 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 2025, but there has been limited economic growth. Ad valorem taxes make up the most significant 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.

While the economy has seen limited growth, there have been some bright spots: In September 2024, Amazon officially opened its \$200 million robotic fulfillment center. Already at 200 employees, Amazon is projected to reach nearly 1,000 employees by 2026. Amazon is also set to open a new 87,000-square-foot last-mile facility in the Shreve Park Industrial Campus, creating 29 full-time positions plus many part-time ones. Schlumberger Limited (SLB) has established 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. The Port of Caddo-Bossier continues to be an economic driver for Caddo Parish. The Port tenants employ nearly 2,000 people with plans to grow that number and spend \$56 million on projects from 2025 to 2026. One of the most significant developments at the Port is the announcement by Heirloom to proceed on the \$100 million Phase I of its direct-air-carbon-capture project which will take carbon out of the air to be able to be then used in building projects. Caddo Parish collaborates with the Northwest Louisiana Economic Partnership (NLEP) to bring business developments to Caddo Parish. There are active projects in the pipeline, and we look forward to meaningful progress in 2025.

- **Maintaining Financial Health:** The 2025 budget follows the Parish's financial policies, which include maintaining the Reserve Trust Fund, the Parish's "rainy day fund," and prudent fund balance levels. For 2025, the Parish will transfer \$3.5 million from the Oil and Gas Fund to the Reserve Trust Fund, increasing the fund balance to \$44 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 2025 Budget is approximately \$205 million, representing 144% of total expenditures.

- **Criminal Justice Issues:** Criminal Justice expenditures comprise over 27% of the 2025 budget. The 2025 budget includes a \$4.7 million operating deficit in the Juvenile Justice Fund, a \$1.5 million operating deficit in the Detention Facilities Fund, and a \$4.8 million operating deficit in the General Fund. These deficits result from increased 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, citizens are concerned about violent crimes and their

overall safety. The Parish struggles to address public safety and criminal justice with the current funding. A long-term solution is needed to address this growing issue. Caddo Parish officials have worked closely with leaders in the criminal justice community, including the Sheriff, DA, and Shreveport Police, to address this ongoing problem.

- **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. Caddo Parish broke ground on the project in 2024 and anticipates completion in the fall of 2025. 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 other 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.
- **CAPRA Certification** – Caddo Parish Parks and Recreation joined the ranks of elite park and recreation agencies across the country by earning national accreditation status through the Commission for Accreditation of Park and Recreation Agencies (CAPRA) and the National Recreation and Park Association (NRPA). CAPRA certification indicates that an agency has met rigorous standards related to the management and administration of lands, facilities, resources, programs, safety, and services. Caddo Parish Parks and Recreation is one of only 214 accredited park and recreation agencies out of 10,000 park agencies nationwide. The 2025 operating and capital budget for Parks and Recreation reflects the expenditures necessary to maintain our accredited status.

FINANCIAL CONDITION

Despite the population decline and limited economic growth, the Caddo Parish Commission remains in good financial condition. There are adequate fund balance levels to offset revenue shortfalls, which demonstrates the financial strength of the Parish. The ending 2025 fund balance is estimated at \$206 million, providing ample funds if there is a negative economic event. 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 continual increase in medical costs and the rise in the number of inmates at CCC strain the reserve levels in the Detention Facility Fund while also impacting the costs in the General Fund relating to the District Court and the District Attorney's Office.

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 2024, as well as goals and objectives for the 2025 budget year. The Budget Overview section provides the reader with a “snapshot” of the Parish’s 2025 budget. The Capital Budget section represents the Parish’s Capital Improvement Plan for 2025 and lists the planned projects for the year. Line-item appropriation details are included in the individual fund sections of the budget document.

BUDGET OVERVIEW

The 2025 budget is balanced because revenues and fund balances meet 2025 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 2025 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 2025. Accordingly, the following revenue forecasts are based on projected economic trends.

- **Ad Valorem “Property” Taxes** – The 2025 budget includes an increase of 13.45% in property tax revenues from \$51.7 million in 2024 to \$58.7 million in 2025. Property tax revenues are projected to increase due to an increase in the overall assessment resulting from higher prices for existing home sales. An increase of 4% is expected for property tax assessments from 2024 to 2025.
- **Sales Taxes** – Sales taxes are budgeted to increase by \$1.1 million to \$16 million in 2025. Sales tax revenue has been impacted by inflation and increased construction. Sales tax revenues fluctuate widely with large upswings and downswings. Given the unpredictable nature of this revenue source, the Parish conservatively estimates sales tax revenues.
- **Intergovernmental Revenue** – Intergovernmental revenues are expected to decrease by 26%, resulting from a decrease in ARPA revenues. ARPA revenues are deferred and only recognized when spent. The Parish received \$46.6 million between 2021 and 2022. In 2024 the Parish budgeted to recognize \$23 million of the ARPA revenues compared to the 2025 budget of \$10 million. The \$10 million will be used for Parish capital projects and agency projects for local fire and water districts.
- **Other Revenue** – The Parish has estimated \$1,000,000 for its oil and gas revenue for 2025, no increase from 2024. Both oil and gas prices and production have decreased, so the Parish expects these revenues to remain stable. Gaming revenue is expected to decrease slightly due to fewer gaming customers. Rents and interest earned are expected to increase due to increased returns on the Parish's investment balances. The Parish's other revenue sources, such as state-shared revenues, are expected to remain stable in 2025.

Expenditures

The Parish's 2025 proposed expenditures are \$142.9 million, a decrease of 2.09% over the 2024 budget. The decrease results from a decrease 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 2025 budget provides for a 2% cost of living

adjustment and up to a 3% merit increase. The total budgeted positions, including parish-funded agencies, is 416. There is a net increase of four positions for the 2025 budget. Additional positions include an Events and Marketing Coordinator, a Parks Technician, and two Equipment Operators. The equipment operators will assist with litter problems in Caddo Parish. The coordinator and parks technician are needed due to the expansion of the WBJ Nature Center.

- **Health Insurance** – The premiums for the group medical program are projected to increase by 5%. This is attributable to the increase in healthcare costs. Claim payments for 2025 are estimated at \$5.6 million. For 2025, there will also be increases in co-pays and deductibles, and out-of-pocket maximums to help stabilize claims growth. In 2025, we will continue to analyze our health insurance program to determine methods to reduce costs while providing affordable benefits. The 5% increase in premiums affects both the employees and the Parish.
- **Retirement** – The Parish’s contribution to the Parochial Employees Retirement System (PERS) and the Caddo Parish Employees’ Retirement System (CPERS) will decrease from 11.5% to 11%. 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. Most 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 \$5.1 million with expenditures of \$9.8 million, resulting in appropriations exceeding revenues by \$4.7 million. The Detention Facilities Fund has estimated revenues of \$11.6 million with estimated expenditures of \$13.1 million, resulting in an operating deficit of \$1.5 million. The General Fund has estimated total revenues of \$12.3 million with estimated expenditures of \$17.1 million, resulting in an operating deficit of \$4.8 million. The Criminal Justice Fund will provide an operating subsidy of \$3.6 million to the Juvenile Justice Fund, \$1 million to the Detention Facilities Fund, and \$7.1 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 with criminal justice expenditures.
- **Prison Operations** – Expenditures related to the operations of the Caddo Correctional Center (CCC) are estimated to increase by 7.2%. The increase is due to increased costs for prisoner medical care, especially costs associated with prescription drugs and medical staff salary increases.

Capital Projects

The Parish decreased the Capital Outlay Program in 2025 by \$6.8 million. The capital program decreased due to reduced appropriations for the new Walter B. Jacobs Nature Center. Additionally, there are fewer ARPA projects budgeted for 2025. To successfully complete the 2025 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 \$38.2 million in essential capital projects.

All ARPA funds must be allocated by December 31, 2024, so this funding source will not be available for new appropriations after 2024. As more capital needs arise, the Parish will face challenges in funding them. The Parish will continue to explore alternative funding mechanisms and only address capital needs that impair service delivery.

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 important to meet unanticipated expenditure requirements, major revenue shortfalls, or a major emergency such as a natural disaster. The fund balance for 2025 is expected to decrease by \$6 million from an estimated 2024 adopted fund balance of \$212 million. The decrease is associated with reduced intergovernmental revenues and the use of ARPA funds for capital projects. Road, bridge, and drainage capital projects will be funded with fund balance. Most of the remaining projects will be funded with fund balance reserves and Oil and Gas Revenues. Capital improvements comprise 27% of the Parish's 2025 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, parks, and building renovations.

PARISH OPERATING FUNDS

EXPENDITURE SUMMARY

	2024 <u>Amended Budget</u>	2025 <u>Adopted Budget</u>	<u>Percent Change</u>
General Fund	\$ 15,715,493	\$ 17,132,517	9.0%
Special Revenue Funds			
Public Works	8,553,917	9,637,653	12.7%
Building Maintenance	5,833,545	6,387,580	9.5%
Detention Facilities	12,253,462	13,130,625	7.2%
Parks and Recreation	2,238,002	2,502,551	11.8%
Solid Waste	4,569,489	5,325,966	16.6%
Juvenile Justice	9,516,414	9,811,170	3.1%
Health Tax	4,515,169	4,540,848	0.6%
Biomedical	3,237,953	3,590,635	10.9%
Riverboat	1,263,322	1,459,267	15.5%
Criminal Justice	233,424	265,247	13.6%
Head Start	14,000,000	15,500,000	10.7%
Oil and Gas	712,493	464,931	-34.7%
Opioid Settlement	1,062,523	538,172	-49.3%
Economic Development	501,057	618,726	23.5%
Economic Develop Trust	51,000	50,500	-1.0%
Law Officers Witness	32,449	33,255	2.5%
Housing Choice Voucher Program	550,000	700,000	27.3%
American Rescue Plan	10,000,000	7,400,000	-26.0%
E. Edward Jones Housing Trust	1,012,936	1,152,516	13.8%
Reserve Trust	359,959	360,822	0.2%
	<u>80,497,114</u>	<u>83,470,464</u>	3.7%
Capital Project Funds			
Capital Improvement I	8,764	9,181	4.8%
Capital Improvement II	-	-	0.0%
Capital Improvement III	-	-	0.0%
Capital Outlay	46,085,447	38,239,869	-17.0%
	<u>46,094,211</u>	<u>38,249,050</u>	-17.0%
Debt Service Fund	<u>4,018,791</u>	<u>4,041,622</u>	0.6%
Total All Funds	<u>\$ 146,325,609</u>	<u>\$ 142,893,653</u>	-2.3%

FUTURE OUTLOOK

Caddo Parish's local economy will experience business growth and development with the new Amazon Fulfillment Center and continued expansion by SLB and GE/Prolec. The oil and gas industry is declining, but property values have increased. The future of the Parish remains promising, although we have our share of challenges. 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 positively transform our community.

FINANCIAL AWARDS

Caddo Parish was once again awarded the Government Finance Officers Association's (GFOA) Distinguished Budget Presentation Award for the 2024 budget year. The Parish also received the GFOA's Certificate of Achievement for Excellence in Financial Reporting for 2022 and we are awaiting results for the 2023 award. It is a pleasure to report that the Parish's 2023 financial audit resulted in a favorable report with a healthy fund balance. The financial results indicate 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 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

Preparing any organization's budget is usually an enormous task, and this budget is 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 2025 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 practices prudent financial management. The 2025 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 supporting 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

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**



**Steffon
Jones 6**



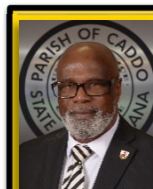
**Stormy
Gage-Watts 7**



**Grace Ann
Blake 8**



**John E.
Atkins 9**



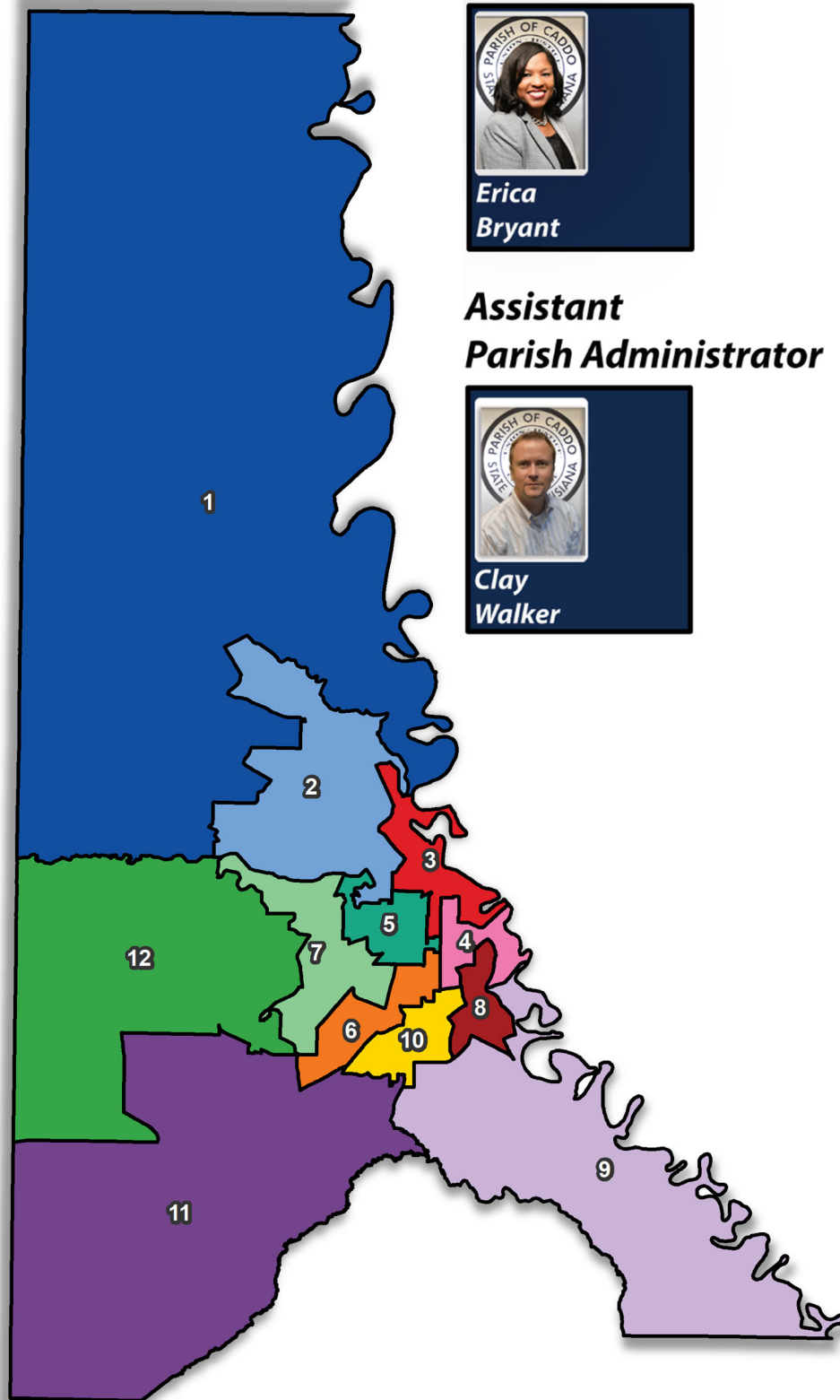
**Ronald
Cothran 10**



**Ed
Lazarus 11**



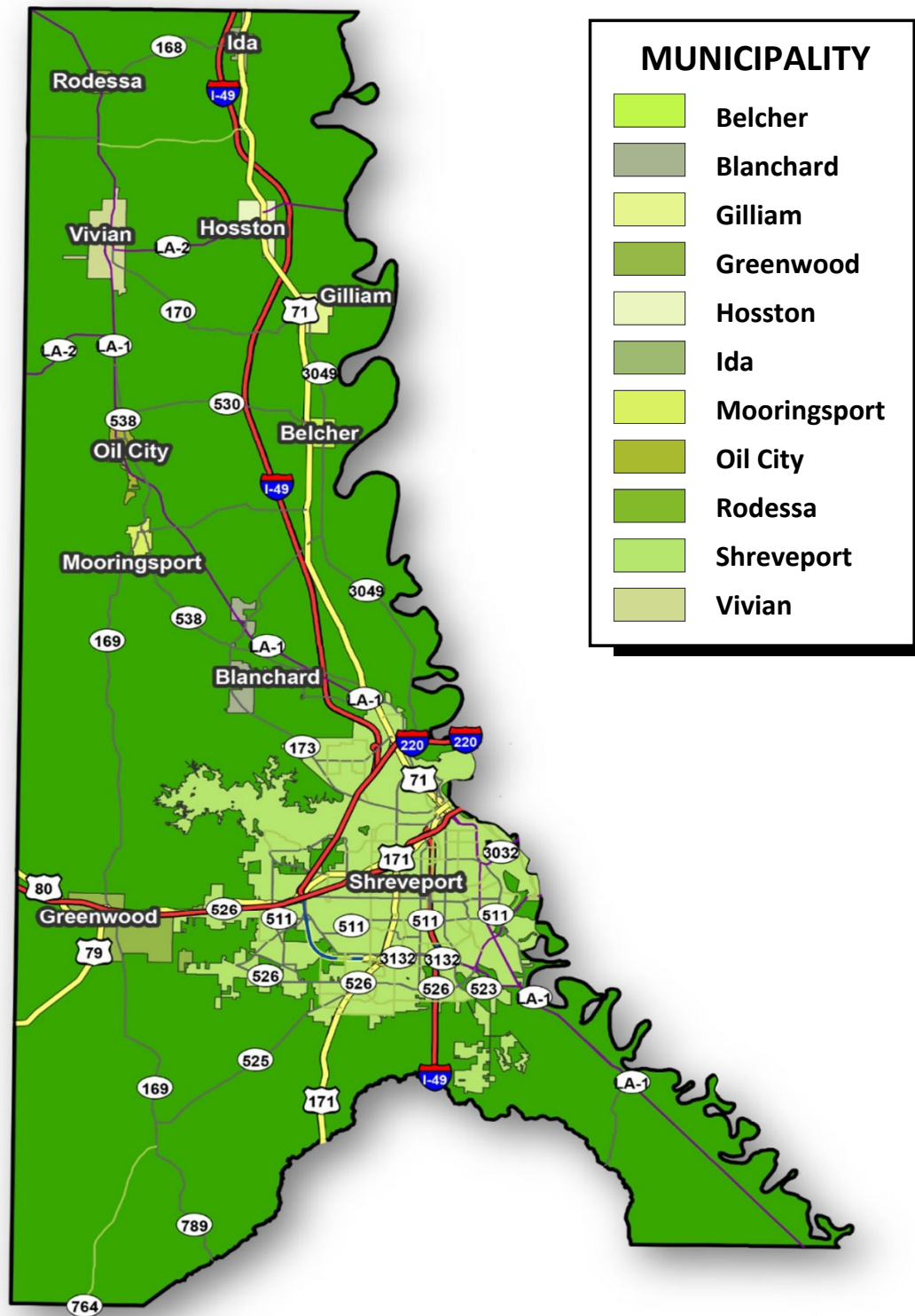
**Ken
Epperson 12**





PARISH OF CADDO

AREA MAP





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

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

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

GOVERNMENT:

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

PARISH SERVICE DATA:

Number of Parish Employees – 416

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	765
Number of Bridges Maintained	166

PARKS AND RECREATION:

Parks – Number of Acres	1,100
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	16,788

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

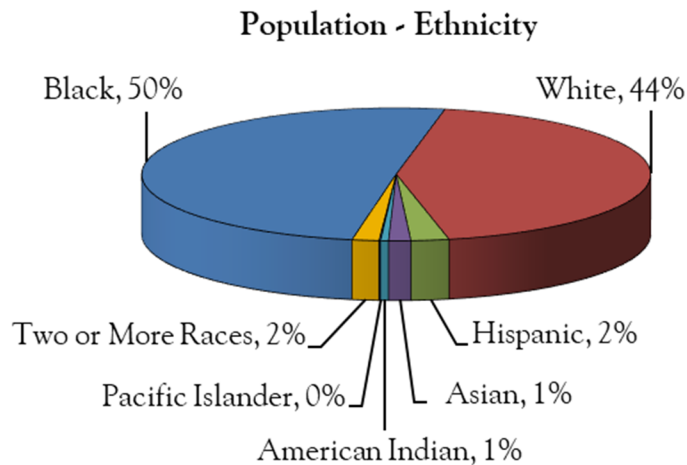
TOP TEN TAXPAYERS IN CADDO PARISH

Rank	Name	Type of Business
1	Swepeco / AEP	Utility
2	Chesapeake Operating LLC	Natural Gas Exploration
3	Calumet	Refinery
4	Ternium	Coater
5	Union Pacific Railroad Co.	Railroad
6	Comstock Oil and Gas	Petroleum Company
7	Kansas City Southern Railroad	Railroad
8	Centerpoint Energy	Utility
9	Trinity Operating (USG) LLC	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 FIVE FISCAL YEARS)

Fiscal Year	Caddo Parish Population	Parish Unemployment Rate	Median Age	School Enrollment
2019	242,922	5.0%	38.1	38,598
2020	236,335	8.3%	38	37,868
2021	234,408	4.1%	38.8	36,470
2022	230,130	4.0%	38.9	35,057
2023	226,887	4.1%	39	33,934

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.gov, 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, meeting agendas and notices at www.caddo.gov. Meetings are livestreamed from and recorded and posted to www.caddo.gov and www.youtube.com/@parishofcaddoLS.

EMAIL/PHONE: Department email addresses and phone numbers can be found on each department's page on the website at www.caddo.gov.

IN PERSON: Parish staff are located at Government Plaza (Administration, Communications, Finance, Human Resources, Public Works, and Commission Clerk), the Francis Bickham Building (Facilities and Maintenance, Information Systems), the Parks Administrative Offices, the Animal Shelter, and the Juvenile Court Building.

WEBSITE: The Parish's website at www.caddo.gov is the primary communications medium with the public.

- Annual Budgets and Annual Comprehensive Financial Reports can be found at <https://caddo.gov/finance/audits-budgets-reports/>.
- A "Report Your Concern" tool can be found at <https://caddo.gov/concern/>. 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.gov enables residents to stay informed via text, phone calls or email alerts.

PRESS RELEASES: The Parish issues regular press releases on Parish services and breaking news. Receive these releases through text and email by visiting <https://caddo.gov/public-information/subscribe/>

COMMUNICATIONS OVERVIEW

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.



**CADDO PARISH
COMMISSION MEETING**

**TUNE IN LIVE
AT
3:30 PM**



youtube.com/@parishofcaddois
LOVE SHREVEPORT/Comcast CH.6
(Public Access Channel)



A group of eleven Caddo Parish Commission members, including the Mayor and Council members, standing in front of the Parish seal and flags.

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.



2025 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.

2025 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.

2025 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

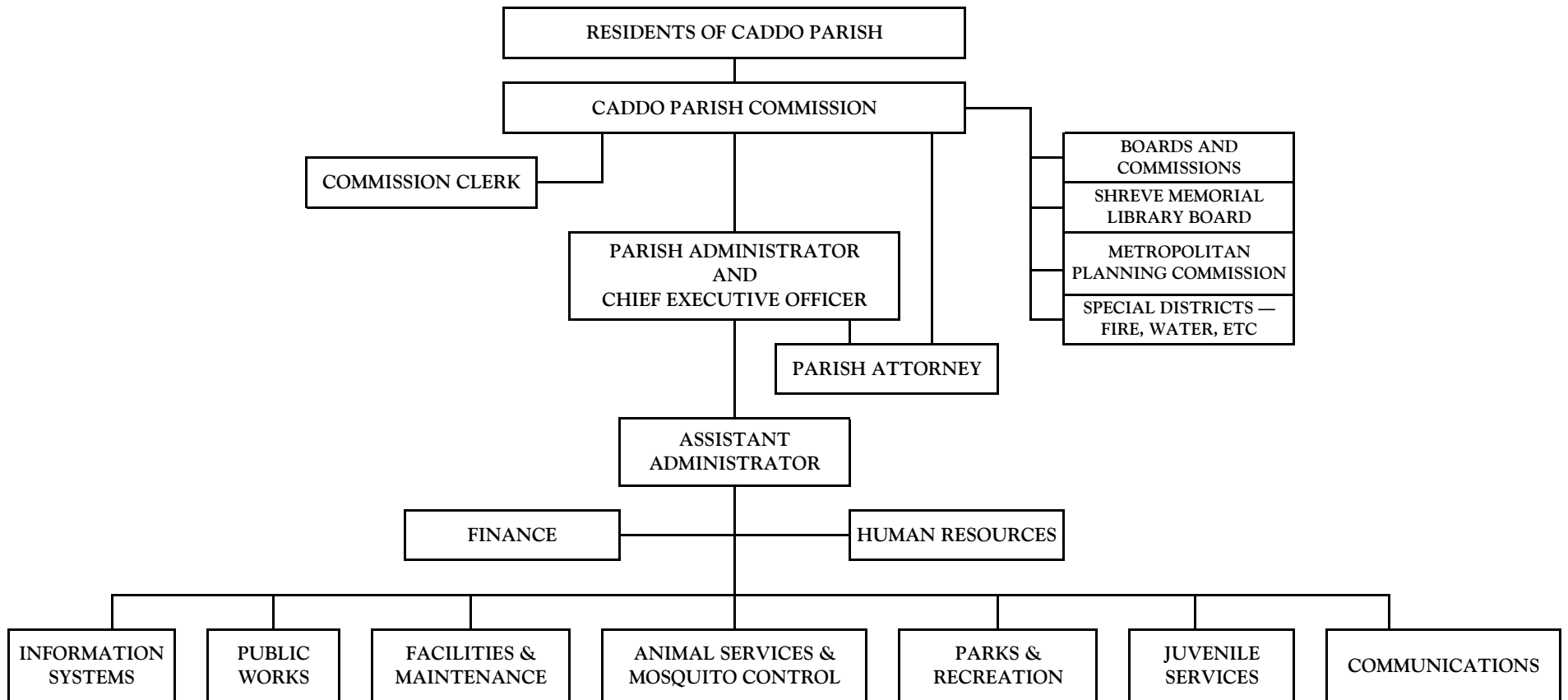
To ensure the Parish of Caddo has the organizational structure and staff who are trained to achieve the current and future goals of the Parish.

- 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

2023 - 2025

Budget Component	Number of Employees			
	2023 Actual	2024 Budget	2024 Actual	2025 Budget
Parish Commission Operations:				
Public Works				
Administration	12	13	12	13
North Camp	17	17	17	17
South Camp	17	20	17	20
Solid Waste Disposal	71	71	71	72
	117	121	117	122
Facilities and Maintenance				
Courthouse Maintenance	44	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	18	18	18	18
	70	71	70	71
Administration				
Administration and Legal	9	9	9	9
Finance	12	13	13	13
Human Resources	6	6	6	6
Communications	0	2	2	3
Information Services	4	4	4	4
	31	34	34	35
Animal Services and Mosquito Control	40	42	40	42
Parks and Recreation	17	17	17	18
Fleet Services	9	9	9	9
Juvenile Services				
Probation	33	35	34	35
Detention	38	38	38	38
	71	73	72	73
Commission Clerk	3	3	3	3
Total Parish Commission	358	370	362	373
Parish Funded Agency Operations:				
District Court	19	19	19	19
Juvenile Court	10	11	11	11
Registrar of Voters	14	14	14	14
Ward Courts	20	20	20	20
Total Funded Agency	63	64	64	64
Total Parish Budget	421	434	426	437

PARISH OF CADDO

TOTAL SALARIES AND RELATED BENEFITS

2024 - 2025

	<u>2024</u>	<u>2025</u>
General:		
Parish Commission	\$ 604,165	\$ 649,434
District Court	1,681,928	1,747,276
Ward Courts (Constables & JPs)	90,498	93,895
Administration and Legal	1,566,972	1,771,223
Human Resources	555,818	599,875
Finance	1,089,311	1,083,161
Communications	197,720	287,446
Information Services	402,492	423,577
Registrar of Voters	552,068	559,945
David Raines Community Center	6,500	6,500
LSU Extension Service	63,000	69,300
Other	232,190	261,300
Public Works:		
Administration	1,307,145	1,438,838
Fleet Services	637,205	656,537
North Camp	1,274,466	1,284,801
South Camp	1,336,770	1,581,603
Commercial Vehicle Enforcement Unit	194,118	190,662
Building Maintenance:		
Courthouse	2,967,846	3,335,301
Detention Facilities:		
Caddo Correctional Center	1,491,171	1,543,473
Parks and Recreation	1,385,952	1,463,408
Solid Waste Disposal:		
Compactor System Operations	1,762,808	2,079,929
Code Enforcement	163,166	101,912
Juvenile Justice:		
Court	1,131,200	961,896
Probation	3,297,264	3,055,843
Detention	2,065,419	2,325,452
Building Maintenance	151,676	177,335
Health Tax:		
Shreveport Regional Lab	1,707	1,826
Highland Health Unit	371,473	281,920
Vivian Health Unit	49,851	56,105
Animal Services	2,015,475	1,949,716
Mosquito Control	256,102	267,022
Biomedical	97,040	108,360
Riverboat	178,750	178,750
Criminal Justice	<u>200,520</u>	<u>230,840</u>
	<u>\$ 29,379,786</u>	<u>\$ 30,824,461</u>

PARISH OF CADDO

PERSONNEL CHANGES

2025

Four positions were added as part of the 2025 Budget process, detailed below.

Parish Commission Operations			
Action	#	Position	Department
Added	1	Marketing Coordinator	Communications
Added	2	Solid Waste Equipment Operators	Public Works
Added	1	Parks Technician	Parks and Recreation

Below is the explanation for position changes:

Marketing Coordinator – This position will primarily market and coordinate events at the new Walter B. Jacobs Park. In addition, the position will market all other Parish events.

Solid Waste Equipment Operators – This position will focus on Caddo Parish's War on Litter.

Parks Technician – This position will work at Walter B. Jacobs to maintain the facility and help provide programming.



**PARISH DEPARTMENTS
AND
FUNDED AGENCIES**

NARRATIVES, ACCOMPLISHMENTS AND GOALS

PARISH DEPARTMENTS

- 25 COMMISSION CLERK'S OFFICE
- 27 OFFICE OF THE PARISH ATTORNEY
- 29 DEPARTMENT OF FINANCE
- 35 DEPARTMENT OF HUMAN RESOURCES
- 39 DEPARTMENT OF COMMUNICATIONS
- 43 DEPARTMENT OF INFORMATION SYSTEMS
- 46 DEPARTMENT OF PUBLIC WORKS
- 58 DEPARTMENT OF FACILITIES AND MAINTENANCE
- 66 DEPARTMENT OF PARKS AND RECREATION
- 77 DEPARTMENT OF JUVENILE SERVICES
- 83 DEPARTMENT OF ANIMAL SERVICES AND
MOSQUITO CONTROL

PARISH-FUNDED AGENCIES

- 91 FIRST JUDICIAL DISTRICT COURT
- 93 CADDO PARISH DISTRICT ATTORNEY'S OFFICE
- 96 CADDO PARISH CORONER'S OFFICE
- 99 CADDO PARISH REGISTRAR OF VOTERS
- 101 LSU EXTENSION SERVICE
- 110 JUVENILE COURT FOR CADDO PARISH
- 116 BIOMEDICAL RESEARCH FOUNDATION OF
NORTHWEST LOUISIANA
- 129 HEAD START/EARLY HEAD START PROGRAM

OFFICE OF THE COMMISSION CLERK

The Office of the Commission Clerk was created and established pursuant to Section 3.10 of the Home Rule Charter of the Parish of Caddo. The Commission Clerk is the official secretary of the Parish Commission and thus gives legal notice to its members and the public of all Commission and Commission committee meetings.



Jeff Everson
Commission Clerk

Other responsibilities of the Commission Clerk's Office include:

- Official keeper of the Commission proceedings
- Creates Commission agendas
- Files all necessary statutory documents with State of Louisiana agencies
- Maintains records of board appointments for all special service districts
- Provides support to individual Commissioners and constituents

2023 - 2024 MAJOR ACCOMPLISHMENTS

- Installed new Commissioners, appointed an interim Commissioner and held a special election for new Commissioner.
- Updated the Commission Clerk's Office page on the Parish website to allow for a more user-friendly layout.
- Hired additional staff members to provide quicker response times to requests made by citizens, Commissioners, agencies, and departments.
- Hosted the 2023 Region IV PJAL meeting, June's Intergovernmental Meeting, the Citizen's Disaster Response, Recovery & Review Committee, the Charter Review Committee, several special meetings and a very active & productive committee meeting schedule.
- Refreshed the Audio/Visual Equipment in the Chamber to keep pace with modern needs.

2025 GOALS

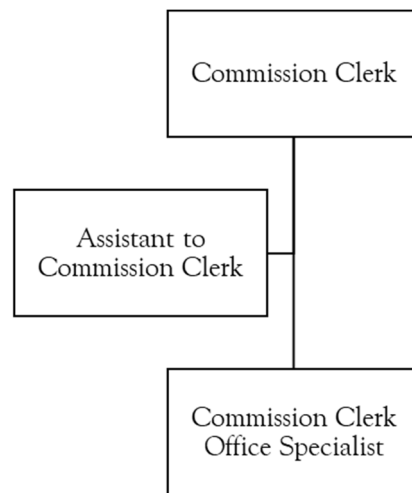
- Update the Commission Rules and By-Laws to effectively represent the Commission body's normal practices and meeting decorum.
- Follow up on the recommendations of the Charter Review Committee.
- Create a "Commissioner Only" webpage where requests for resolutions, meetings, appointments and other functions can be submitted.

OFFICE OF THE COMMISSION CLERK

EXPENDITURE SUMMARY

	2023 Actual	2024 Amended	2024 Estimated	2025 Budget
General Fund (100)				
Commission (111)				
Salaries & Benefits	\$ 543,341	\$ 599,104	\$ 606,391	\$ 641,873
Materials & Supplies	10,315	14,250	13,178	14,500
Education, Training & Travel	63,115	50,000	54,333	65,000
Utilities	8,093	9,000	7,873	9,000
Contract Services	71,950	94,167	87,061	102,380
Internal Charges	23,769	25,232	25,232	28,911
Capital Outlay	-	3,000	1,988	3,000
Other Expenses	17,010	26,000	23,147	26,500
Reimbursements	(38,903)	(35,000)	(34,731)	(35,000)
	<u>698,690</u>	<u>785,753</u>	<u>784,472</u>	<u>856,164</u>
Total Expenditures	<u>698,690</u>	<u>785,753</u>	<u>784,472</u>	<u>856,164</u>

ORGANIZATIONAL CHART



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

2024 MAJOR ACCOMPLISHMENTS

Ordinances and Resolutions

- Drafted and finalized approximately fifty-six (56) 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 seventy-five (175) contracts, amendments to contracts, hold harmless agreements, intergovernmental agreements, cooperative endeavor agreements, and leases on behalf of the Parish of Caddo.
- Additionally, approximately sixty-five (65) 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.

Litigation

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

Public Records Requests

- Responded to approximately one-hundred forty (140) public records requests.

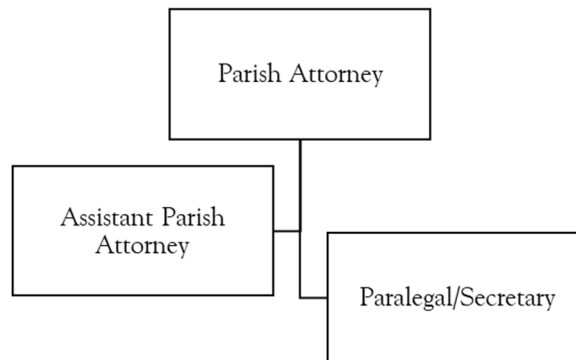
We are hopeful that the citizens of the Parish of Caddo, all parish officials, administrators, employees and all other persons interested in improving our parish government will continue to inform us when we can assist them in their own public efforts.

OFFICE OF THE PARISH ATTORNEY

2025 GOALS

- Continue to streamline internal processes
- Continue to vigorously represent the Parish of Caddo in all legal matters

ORGANIZATIONAL CHART



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 \$105,000,000 in revenues are collected annually. The division also manages the Parish's investment portfolio of \$201,000,000, 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.

2024 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 2023 Comprehensive Annual Financial Report.
- 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.

DEPARTMENT OF FINANCE

2025 GOALS

- Continue to provide analysis and reports to the Parish Administrator and Commissioners as necessary.
- Prepare the 2026 Operating and Capital Improvement Budget and continue to earn the GFOA Distinguished Budget Presentation Award.
- Prepare the 2024 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

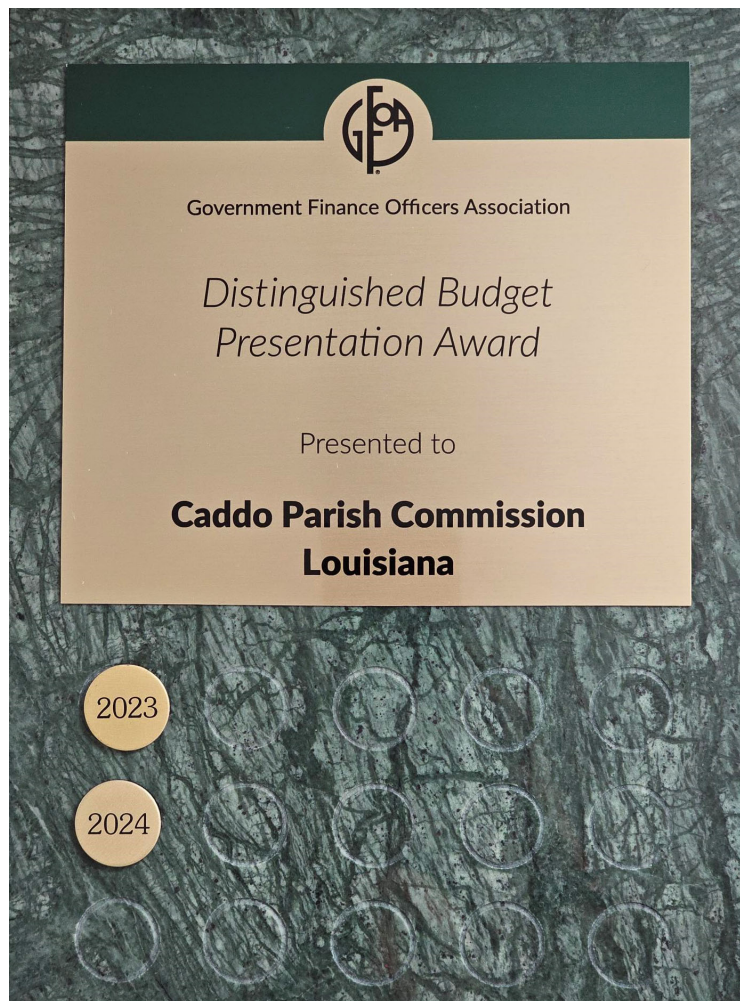
PERFORMANCE MEASURES

	2023 Actual	2024 Goal	2024 Estimated	2025
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	36
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

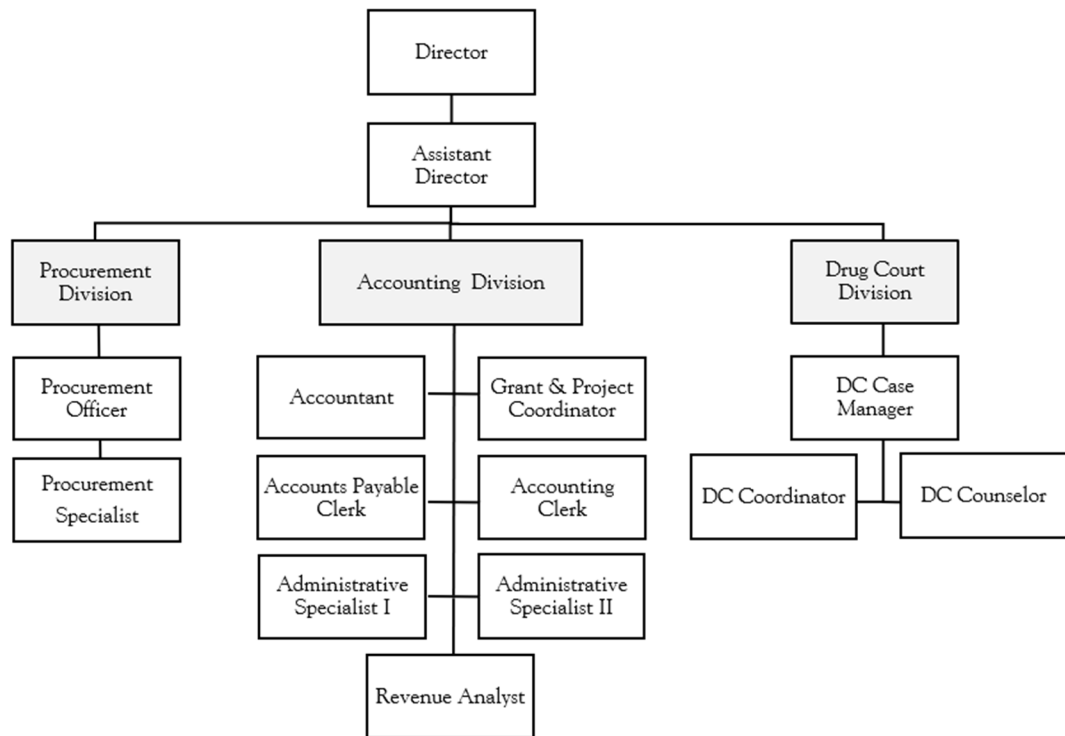
EXPENDITURE SUMMARY

	2023 Actual	2024 Amended	2024 Estimated	2025 Budget
General Fund (100)				
Accounting/Purchasing (133)				
Salaries & Benefits	\$ 923,036	\$ 1,027,427	\$ 986,417	\$ 1,054,202
Materials & Supplies	32,942	34,500	25,661	37,000
Education, Training & Travel	25,873	30,000	25,509	30,000
Utilities	4,980	6,500	5,329	6,500
Contract Services	25,563	37,336	31,695	37,537
Internal Charges	(593,980)	(605,287)	(605,287)	(606,621)
Capital Outlay	(104)	8,500	7,022	8,500
Other Expenses	5,347	8,500	6,146	7,500
Reimbursements	(5,500)	(5,500)	(5,500)	(5,500)
	<u>418,157</u>	<u>541,976</u>	<u>476,992</u>	<u>569,118</u>
Total Expenditures	<u>418,157</u>	<u>541,976</u>	<u>476,992</u>	<u>569,118</u>



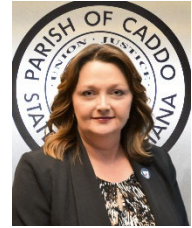
DEPARTMENT OF FINANCE

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.

2024 MAJOR ACCOMPLISHMENTS

- Monitored safety protocols to mitigate exposure of communicable diseases to ensure a safe workplace for employees and visitors.
- Utilized HR technology to automate and streamline HR processes such as recruitment, pre-employment processing and onboarding of new employees; improved decision making by implementing pre-screening questionnaires for applicants.
- Provided supervisor training to include diversity, hiring, promotion and performance practices.
- Monitored the review and revision of each department's operational policies and procedures ensuring procedures are periodically reviewed and updated as necessary.
- Promoted the Parish of Caddo Wellness Program through onsite wellness clinics to include Influenza Immunization, Vital Health Cardiovascular Screenings and the Employee Assistance Program.
- Employed 55 high school and college students in the Summer Youth Worker Program in a variety of positions throughout Caddo Parish.
- Attended 12 job fairs to attract and acquire potential new hires and share information about our organization. Extended our outreach by attending job fairs within a 2-hour radius of Caddo Parish.

DEPARTMENT OF HUMAN RESOURCES

- Recognized all employees during Public Recognition Week and highlighted 56 employees for their years of service and dedication to the Parish of Caddo.



2025 GOALS

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

Initiatives: Increase the use of HR technology by automating performance assessments and exit interviews, using the information derived to identify any potential for improvements and opportunities to improve HR processes and enhance the employee experience.

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

Initiatives: Continue to focus on diversity, equity, and inclusion in the workplace by reviewing current practices and identifying opportunities for improvement in recruitment, retention, and promotional practices to 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 for employees with particular attention to new supervisor training for those new to the leadership role.

- 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 supports work/life balance and mental and physical health. Host an onsite Employee Health and Wellness Fair to provide information and services for employees' physical, psychological, and financial health.

DEPARTMENT OF HUMAN RESOURCES

PERFORMANCE MEASURES

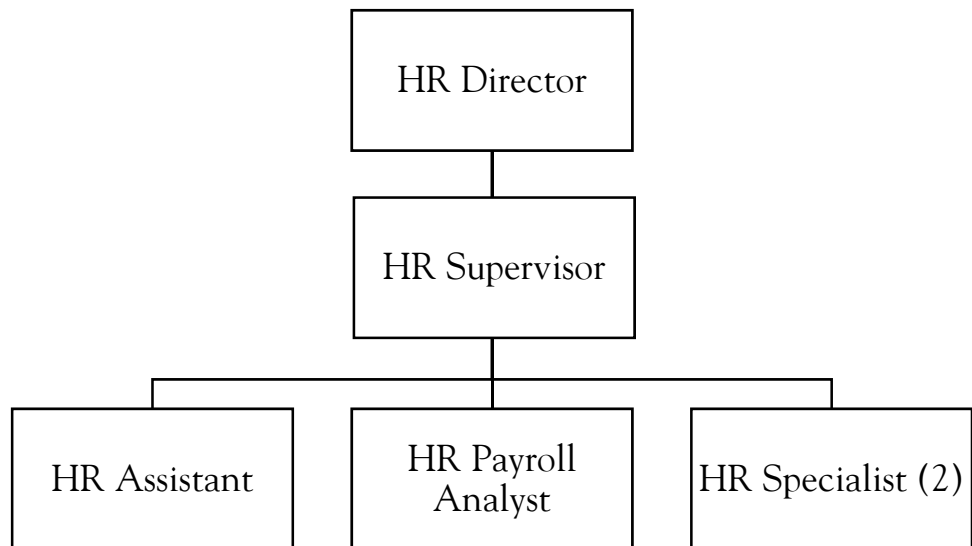
	2023 Actual	2024 Goal	2024 Estimated	2025 Goal
Inputs:				
Full time employees	6	6	6	6
Department expenditures	\$370,258	\$385,810	\$385,810	\$414,600
Outputs:				
Job Postings	61	60	68	60
Employees Trained in Preventing Harassment in the Workplace	100%	100%	100%	100%
Employees Trained in Louisiana Governmental Ethics	99%	100%	100%	100%
Supervisors Trained in Diversity		100%	100%	100%
Supervisors Trained in Employment Law		100%	100%	100%
Wellness Program participation	41%	65%	50%	65%
Policy review timeline completed	100%	100%	100%	100%
Exit interviews completed	33%	60%	30%	60%
Job Fairs Attended	6	6	12	12
Effectiveness Measures:				
Employee Turnover Rate	18%	10%	17%	10%
Promotions/Open Positions	23%	50%	37%	50%
Employees with improved performance ratings				100%
Retention Rate	86%	90%	94%	95%
Efficiency Measures:				
Department Expense Per Capita	\$1,168.01	\$871.00	\$1,198.17	\$1,287.58
Retirements processed	8	8	6	6
New Employees Hired	58	53	59	56
Avg # of Days to Fill Open Position	65	30	53	30
Applications received	1160	1500	1673	1700
Average Employee Years of Service	9	10	9	10

DEPARTMENT OF HUMAN RESOURCES

EXPENDITURE SUMMARY

	2023 Actual	2024 Amended	2024 Estimated	2025 Budget
General Fund (100)				
Human Resources (132)				
Salaries & Benefits	\$ 519,727	\$ 548,322	\$ 549,171	\$ 587,844
Materials & Supplies	12,446	12,850	12,754	14,250
Education, Training & Trav	12,036	21,950	21,452	21,950
Utilities	4,650	5,000	4,832	5,000
Contract Services	36,790	30,909	34,402	46,108
Internal Charges	(329,833)	(358,009)	(358,009)	(389,177)
Capital Outlay	1,157	3,600	3,523	3,600
Repairs	-	-	-	100
Other Expenses	7,422	10,625	10,554	13,745
Total Expenditures	264,396	275,247	278,679	303,420

ORGANIZATIONAL CHART



DEPARTMENT OF COMMUNICATIONS

The Department of Communications is responsible for coordinating a comprehensive, parish wide effort to keep the citizens of Caddo Parish informed by maintaining consistent, accurate and timely 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 to meet the growing needs of the Parish's citizenry to access public information across multiple platforms.



Krystle Beauchamp
Director of
Communications

Communications provides public 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 and the Parish's hallmark monthly web show, "Pulse of the Parish".

Communications not only informs multiple 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, events 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



DEPARTMENT OF COMMUNICATIONS

2024 MAJOR ACCOMPLISHMENTS

- Expanded the Parish's use of digital communications (social media, videography, etc.) to increase awareness and engagement of Caddo Parish residents, and increased social media engagement over 225 percent.
- Facilitated the creation and rollout of the Parish's new website, www.caddo.gov, in conjunction with Parish Administration and Information Systems, providing a more user-friendly and accessible experience for citizens.
- Expanded the capacity of the department with the addition of a Digital Media Specialist, focusing on producing robust digital content across Parish social media channels.
- Improved communication with media partners and the public with the creation of a new media release/alert email notification system with over 1,000 subscribers.
- Expanded the Parish's abilities to create and develop content for the public with the addition of an in-house communications studio for production projects.
- Provided critical communications support to the Caddo Parish Office of Homeland Security, serving as lead communications liaison during the 2024 winter weather emergency.
- Created an internal marketing/communications request system that allows for streamlined assistance and service provision across Parish departments.
- Produced and premiered 12 episodes of the Parish's "Pulse of the Parish", a monthly webisode designed to inform Parish residents on events, services and general information.



DEPARTMENT OF COMMUNICATIONS

2025 GOALS

- Continue to foster positive working relationships with members of the media through releases, interviews, specialized segments and increased media pitches.
- Continue telling the Parish's "story", by providing an in-depth look at departments, services, events and more.
- Expand our reach to residents and protect our organization's stability and reputation in times of crisis (natural disasters, public health emergencies, etc.).
- Expand the functionality and user-friendliness of the Parish's website as a tool for public information.
- Increase public engagement across Parish communication mediums (website, social media, etc.) by generating more citizen sign-ups and subscriptions.
- Create an expanded internal brand standard process to ensure consistent and correct use of the Parish's logos, emblems and identifying markers.

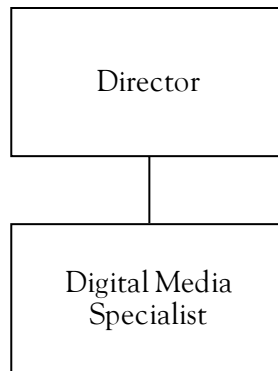


DEPARTMENT OF COMMUNICATIONS

EXPENDITURE SUMMARY

	2023 Actual	2024 Amended	2024 Estimated	2025 Budget
General Fund (100)				
Communications (134)				
Salaries & Benefits	\$ -	\$ 197,720	\$ 196,307	\$ 287,446
Materials & Supplies	-	3,500	7,643	6,700
Education, Training & Trav	-	5,000	4,078	10,000
Utilities	-	-	2,035	3,410
Repairs & Maintenance	-	-	753	500
Contract Services	-	52,000	49,020	70,240
Internal Charges	-	(144,839)	(144,839)	(192,681)
Capital Outlay	-	-	-	3,000
Other Expenses	-	18,500	9,806	83,000
Total Expenditures	-	131,881	124,803	271,615

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.

2024 MAJOR ACCOMPLISHMENTS

- Continued working with all Caddo Parish departments as well as non-Commission entities on a broad range of IT needs to provide support and assistance.
- Improved our cybersecurity position by implementing NinjaOne Remote Monitoring and Management. NinjaOne has many functions but primarily, it ensures that all computers have all of the latest security patches via automatic updates for Microsoft Windows and other software.
- Connected the new Public Works highway building, Parks warehouse, and the Mosquito Control building to our fiber optic network.
- Replaced some older network switches and reprogrammed all switches for better security and management.
- Implemented a 10-gigabit fiber backbone throughout most of our network.
- Reprogrammed all network switches to support any new SIP-based phones.
- Facilitated the upgrade of the audio/visual system in the Government Plaza commission chamber.
- Complete the transition from more expensive and less reliable copper-based CenturyLink PRI phone circuits to fiber-based Conterra PRI phone circuits.
- Implemented a SIP-based phone system for the highway department, Fleet Services and Solid Waste, and Animal Control buildings, and some compactor sites.
- 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.

DEPARTMENT OF INFORMATION SYSTEMS

2025 GOALS

- Increase resiliency of our information systems from the threat of cyberattacks and ransomware attacks.
- Continue replacing core network equipment to increase speed and reliability.
- Install additional fiber to improve the Parish network backbone.
- Complete a Disaster Recovery Plan, an Incident Response Plan, and Policies and Procedures.
- Continue the implementation of a SIP-based phone system to replace our aging PBX system.
- Continue working with all Parish departments to streamline operations.
- Work with the Parks Department to provide public Wi-Fi in our parish parks.

PERFORMANCE MEASURES

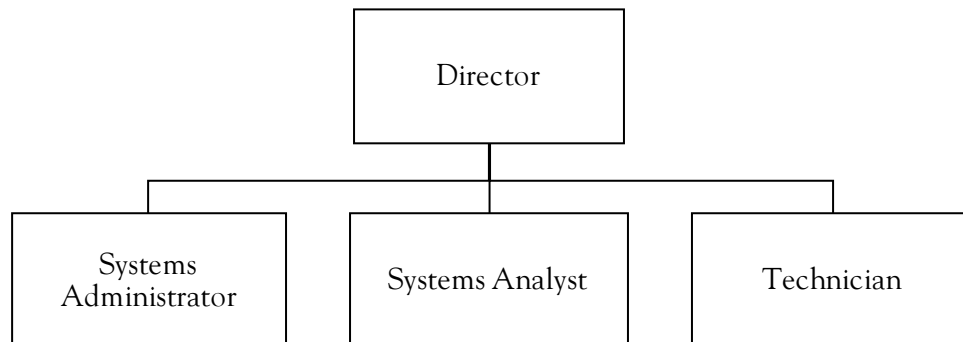
	2023 Actual	2024 Goal	2024 Estimated	2025
Inputs:				
Full time employees - Information Systems	4	4	4	4
Outputs:				
Number of servers supported	37	37	37	37
Number of Users supported	300	300	300	300
Number of printers/scanners supported	200	200	200	200
Number of networks supported	2	2	2	2

DEPARTMENT OF INFORMATION SYSTEMS

EXPENDITURE SUMMARY

	2023 Actual	2024 Amended	2024 Estimated	2025 Budget
General Fund (100)				
Information Systems (136)				
Salaries & Benefits	347,484	390,025	397,455	415,562
Materials & Supplies	399	1,900	520	1,900
Education, Training & Travel	2,104	7,000	2,309	7,000
Utilities	36,843	53,000	39,814	45,500
Repairs & Maintenance	3,095	5,000	2,784	5,000
Contract Services	430,559	452,995	454,936	486,135
Internal Charges	(593,417)	(620,141)	(628,939)	(657,740)
Capital Outlay	1,884	4,000	1,633	4,000
Other Expenses	-	200	-	-
	<u>228,951</u>	<u>293,979</u>	<u>270,512</u>	<u>307,357</u>
Total Expenditures	<u>228,951</u>	<u>293,979</u>	<u>270,512</u>	<u>307,357</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 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 15,795.52 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 \$117,783 in additional revenue. They also recycled 237.75 tons of paper, which generated \$1,188.75 in additional revenue, and saving the Parish an additional \$9,702.57 in landfill tipping fees through responsible recycling practices. In addition, Public Works has collected 3625 tires to be recycled. The Parish partners with contractors and the Caddo Parish Sheriff's Department to collect trash along Parish roads and right-of-way. This past year, Caddo Parish collected 41,550.00 pounds of trash from 121 miles of roadway.

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 permits and driveway permits. In 2023, the Public Works issued 174 municipal addresses, 37 Culvert Permits and 48 Right-of-Way Permits. This cooperative endeavor has benefitted both the Parish and the City as well as the citizens of Caddo Parish.

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 risks. 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 repurpose it for other projects that will benefit the public.

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,

DEPARTMENT OF PUBLIC WORKS

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 51 road repair projects currently covering 43 miles throughout the Parish. The program funding was maintained to accelerate improvements, reduce construction time 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 2024 consists of the Parish-wide right-of-way tree trimming, multiple cross drain culvert replacements and construction of three bridges on Keith Road, Old Mooringsport-Latex Road, Clyde Place-Vivian Road, Sparks-Davis Road, and Jefferson Paige Road.

Transportation in Caddo Parish is vital to our economy and to our quality of life. Currently, the Parish maintains 166 bridges. Only 7% of those structures are posted and restricted to carrying loads less the designed weight. Over past twelve years, Public Works has replaced 30 bridges worth over \$15 million. Caddo Parish participates in the Off-system Bridge program which insures all bridges meet standard structural and safety metrics. This program has funded 6 projects saving the parish \$3.7 million. Public Works plans to keep the momentum going by continuing to fund bridge projects across Caddo parish.

Adjudicated Properties

In its 22nd year, the Public Works adjudicated property program has successfully revitalized delinquent properties, returning them to the tax roll. Previously abandoned parcels have been restored and rejuvenated, benefiting the entire community. This program is widely utilized by residents, non-profit organizations and investors who see it as a valuable opportunity to acquire and improve properties. The program continues to significantly impact the community, turning once-overlooked properties into thriving parts of the Parish.

DEPARTMENT OF PUBLIC WORKS

The Public Works Department is responsible for selling property in Caddo Parish that has been adjudicated in excess of three years with the aim of returning these parcels to the property tax roll. In the last cycle (August 1st – June 30th), the program closed on 110 properties, reclaiming for local taxing authorities \$168,367.27 in sales revenue. In this same cycle period, 61 parcels were redeemed, collecting \$195,733.37 in past-due taxes. To date, Public Works has processed 3,623 applications and returned 2,162 properties to the Parish tax roll.

Public Works establishes a payment plan option for owners of adjudicated properties where no current application is on file. From (August 1st – June 30th), Public Works collected \$11,870.00 in down payments and \$3,425.00 in monthly payments to repay \$110,851.90 in delinquent taxes. To date, this has resulted in the collection of 224,237.61 in down payments and \$66,752 in monthly installment payments – a repayment of \$1,999,673.75 in delinquent property taxes.

To address the issue of unpaid taxes, the Parish of Caddo partnered with CivicSource, an online platform for purchasing properties that have been in adjudication for over five years. Currently, CivicSource has 2,585 adjudicated properties listed online for sale in the Parish. One significant benefit of acquiring property through CivicSource is the provision of Title Insurance, which mitigates many risks associated with buying such properties.

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 440 cases per 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

DEPARTMENT OF PUBLIC WORKS

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 73,943 hauling permits and 675 citations. As of January 2024, this section has issued 9,813 permits and 37 citations this year. Citation revenues are split between the Public Works Department and the Caddo Sheriff's Office. The CVEU's mission is to make commercial vehicles more aware of the weight and safety standards of the Caddo Parish road system, resulting in less damage to roads and bridges, longer life for these assets, and a safe and secure travel environment for the citizens of Caddo Parish.

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 over 6,700 sandbags during the various rain events in 2024 while maintaining their regular mission. Fleet Services purchased an additional automated sandbagging machine increasing production to better meet public needs during flood events. 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 344 light duty and heavy equipment Parish assets and 94 assets from 3 outside agencies. Over 1,500 repair orders have been completed in 2024. 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 winter weather 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, received a Blue Seal of Excellence status and secured its Department of Public Safety Motor Vehicle Inspection Station license.

The Traffic Engineering/Sign Shop plays an integral part in ensuring the citizens of Caddo Parish have safe roads for travel. This division also provides quality signage for outside governmental agencies, some non-profit organizations and towns throughout Caddo Parish. Over 1,000 signs were fabricated, installed, repaired or replaced in 2024. The Sign Shop designed and installed 54

DEPARTMENT OF PUBLIC WORKS

various historical signs and markers for the Red River Historical Association. They also fabricated and installed multiple signs for all Solid Waste Compactor sites and Juvenile Service parking lot. During recent flood and snow/ice events, the Sign Shop closed 28 heavily traveled roads and posted 2 digital message boards warning motorists of de-icing operations on I220, all the while providing safe travels on all Caddo Parish roads. They performed multiple engineering studies for traffic volume and speed limit purposes. Furthermore, the purchase of a 16-foot trailer with availability to haul 18 class 3 barricades, 36 barricade legs, lights and a variety of signs, has significantly reduced response times to road closures. Responded to 20 after hours stop sign reinstall/replacement requests.

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 maintain their International Municipal Signal Association Signs and Pavement Markings Technician Level 2 and Work Zone Temporary Traffic Control Technician Level 1 certifications.



DEPARTMENT OF PUBLIC WORKS

2024 MAJOR ACCOMPLISHMENTS

- Road Treatment Program completed 51 roads totaling 43 miles.
- Road Striping (3.5 miles).
- Dayton Road, Debroeck Road, South Lakeshore, and Wallace Lake Road drainage improvements.
- Mira Myrtis Road widening of road for safety improvements.
- Bridge replacement construction completed for Keith Road, Old Mooringsport-Latex Road, Clyde Place-Vivian Road, Sparks-Davis Road, and Jefferson Paige Road
- Adjudicated Property – Collection, Sale, and Donation
- By recycling scrap metal and used appliances, the Solid Waste Department has brought in \$117,783 in extra revenue. Recycled 237.75 tons of paper, generating \$1,188.75 in additional revenue and saved the Parish more than \$9,702.57 in landfill tipping fees.
- Through the Parish Work Release Program, Solid Waste Department collected litter and trash pick-up along 121 miles of road and removed 41,550 pounds of trash. This program has significantly contributed to the "Keep Louisiana State Clean" Initiative.
- Solid Waste Department collected, transported and disposed of approximately 15,796 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 to reduce equipment under-utilization.
- Completed over 1,500 repair orders on heavy equipment, vehicles and buses.
- Installed, fabricated, or replaced over 1,200 traffic, notification, or other agency signs.
- Acquired 2 truck bed mounted Salt Dogg hopper spreaders.

DEPARTMENT OF PUBLIC WORKS

2025 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

	2023 Actual	2024 Goal	2024 Estimated	2025
Inputs:				
Ditch inventory - miles	1,535.75	1,535.75	1,535.75	1,535.75
Road inventory - miles	781.00	781.00	781.00	781.00
Number of bridges	166	166	166	166
Number of Compactor Sites	18	18	18	18
Outputs:				
Road overlay/rehab miles completed	42.90	48.00	44.90	45.00
Drainage miles cleaned	82.40	84.00	96.60	84.00
Number of construction contracts executed	29	30	28	30
Number of 911/ROW & Floodplain permits processed	205	190	201	200
CVEU permits issued	9,813	5,000	7,550	5,000
Number of traffic signs replaced	1,233	1,500	1,300	1,500
Number of miles of road trash pickup	131	200	150	200
Number of property standard cases closed	190	150	174	150
Number of adjudicated properties returned to tax roles	110	130	120	130
Number of Fleet Maintenance repairs completed	1,376	1,300	1,400	1,300
Revenue generated through recycling	\$117,783	\$120,000	\$119,800	\$125,000
Solid Waste Tonnage collected	15,796	17,000	16,250	17,000
Recycled Paper Product (ton)	219	225	237	250
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 recycled of total collection	2.50%	3.00%	2.50%	3.00%
Landfill Fees Saved by Recycling	\$9,703	\$10,000	\$8,956	\$10,000
% Bridges with Low Condition Ratings	5.4%	3.0%	1.8%	1.0%
Efficiency Measures:				
Road life cycle in years (15yrs goal)	18.2	18.5	17.8	17.0
Posted Bridges	14	11	10	8
Property Standards to Board (%)	3.6%	4.0%	3.3%	4.0%
Operational Fleet (%)	91%	90%	93%	95%
Number of Tires Recycled	3,625	5,000	3,895	3,500

DEPARTMENT OF PUBLIC WORKS

EXPENDITURE SUMMARY

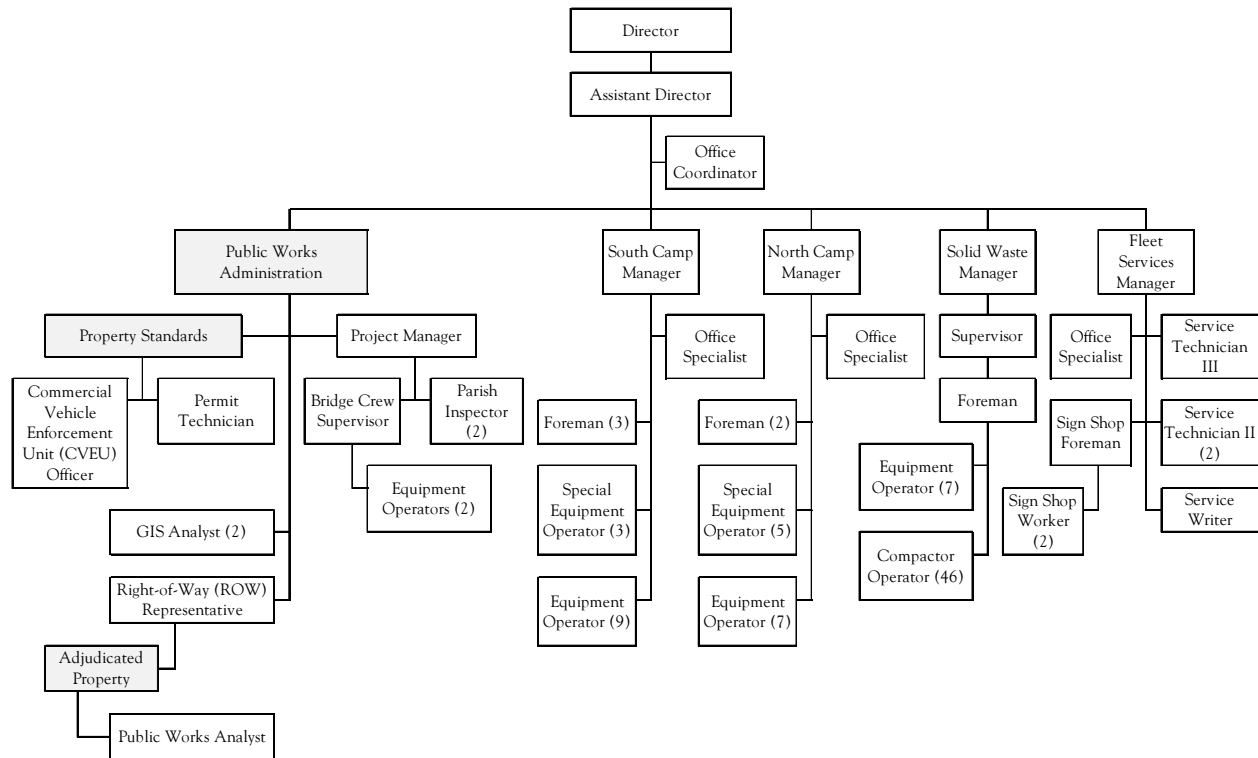
	2023 Actual	2024 Amended	2024 Estimated	2025 Budget
Public Works Fund (200)				
Road Administration (411)				
Salaries & Benefits	\$ 1,179,273	\$ 1,284,510	\$ 1,301,805	\$ 1,404,528
Materials & Supplies	35,300	38,000	33,969	43,500
Education, Training & Tra	7,763	18,000	16,987	25,000
Utilities	10,267	14,000	11,235	14,000
Repairs & Maintenance	21,220	9,000	25,789	27,000
Contract Services	180,266	218,944	202,339	256,326
Statutory Charges	1,955	5,000	3,250	5,000
Internal Charges	319,285	345,863	345,863	396,499
Capital Outlay	990	21,000	5,918	22,000
Other Expenses	19,121	27,000	20,746	27,000
	<u>1,775,441</u>	<u>1,981,317</u>	<u>1,967,901</u>	<u>2,220,853</u>
Fleet Services (431)				
Salaries & Benefits	\$ 550,536	\$ 610,064	\$ 580,291	\$ 620,002
Materials & Supplies	(683,351)	(552,800)	(581,324)	(523,750)
Education, Training & Tra	1,588	3,000	1,950	3,500
Utilities	35,322	40,000	37,997	43,500
Repairs & Maintenance	582,132	534,000	545,604	650,000
Contract Services	2,121	4,693	6,273	12,658
Internal Charges	(25,160)	(18,982)	(18,982)	(2,860)
	<u>463,188</u>	<u>619,975</u>	<u>571,809</u>	<u>803,050</u>
Road Maintenance - Drainage (441-30)				
Materials & Supplies	\$ -	\$ 12,000	\$ 900	\$ 12,000
Contract Services	610,012	808,598	734,068	909,802
Statutory Charges	747	500	423	1,000
Internal Charges	200,278	217,847	217,847	247,140
	<u>811,037</u>	<u>1,038,945</u>	<u>953,238</u>	<u>1,169,942</u>
Road Maintenance - Capital Improvements (441-31)				
Materials & Supplies	\$ 20,003	\$ 15,000	\$ 17,650	\$ 20,000
Contract Services	155,187	158,843	152,410	160,081
Internal Charges	130,285	136,653	136,653	148,331
	<u>305,475</u>	<u>310,496</u>	<u>306,713</u>	<u>328,412</u>
Road Maintenance - North (441-51)				
Salaries & Benefits	\$ 1,007,140	\$ 1,241,203	\$ 1,037,293	\$ 1,234,613
Materials & Supplies	316,189	425,500	408,755	479,000
Education, Training & Tra	299	2,000	6,789	7,000
Utilities	38,618	53,800	46,509	64,800
Repairs & Maintenance	217,218	225,000	208,596	245,000
Contract Services	102,870	148,000	135,736	210,500
Internal Charges	38,571	40,203	40,203	57,128
	<u>1,720,905</u>	<u>2,135,706</u>	<u>1,883,881</u>	<u>2,298,041</u>

DEPARTMENT OF PUBLIC WORKS

	2023 Actual	2024 Amended	2024 Estimated	2025 Budget
Road Maintenance - South (441-52)				
Salaries & Benefits	\$1,051,395.00	\$1,303,786.00	\$1,192,801.00	\$1,530,844.00
Materials & Supplies	213,282	381,000	286,944	408,000
Education, Training & Tra	40	4,000	751	4,000
Utilities	46,609	57,000	48,731	59,000
Repairs & Maintenance	181,616	255,000	216,753	265,000
Contract Services	620,940	171,500	194,436	234,000
Internal Charges	40,210	41,924	41,924	59,699
	<u>2,154,092</u>	<u>2,214,210</u>	<u>1,982,340</u>	<u>2,560,543</u>
Commercial Vehicle Enforce Unit (441-53)				
Salaries & Benefits	\$184,542.00	\$194,118.00	\$176,897.00	\$190,662.00
Materials & Supplies	5,011	15,000	9,391	18,000
Education, Training & Tra	200	5,000	1,850	5,000
Utilities	2,409	5,000	2,786	5,000
Repairs & Maintenance	-	6,000	1,750	6,000
Contract Services	25,107	28,150	27,890	32,150
	<u>217,269</u>	<u>253,268</u>	<u>220,564</u>	<u>256,812</u>
	<u>7,447,407</u>	<u>8,553,917</u>	<u>7,886,446</u>	<u>9,637,653</u>
Solid Waste Fund (240)				
Compactor System Operations (423)				
Salaries & Benefits	\$ 1,512,779	\$ 1,724,876	\$ 1,608,200	\$ 2,079,929
Materials & Supplies	203,743	244,000	211,639	266,000
Education, Training & Tra	714	3,000	3,240	5,000
Utilities	56,173	76,000	148,128	80,000
Repairs & Maintenance	230,201	180,000	241,808	300,000
Contract Services	1,248,463	1,425,598	1,332,629	1,662,802
Internal Charges	342,954	365,349	365,349	416,823
Capital Outlay	10,453	15,000	27,900	30,000
Other Expenses	9,323	25,000	7,690	35,000
	<u>3,614,803</u>	<u>4,058,823</u>	<u>3,946,583</u>	<u>4,875,554</u>
Code Enforcement (424)				
Salaries & Benefits	\$ 74,382	\$ 163,166	\$ 79,850	\$ 101,912
Materials & Supplies	2,595	7,000	5,135	8,000
Education, Training & Tra	-	4,000	1,890	4,000
Utilities	1,435	5,000	2,590	5,000
Repairs & Maintenance	-	1,500	890	1,500
Contract Services	111,693	330,000	144,580	330,000
	<u>190,105</u>	<u>510,666</u>	<u>234,935</u>	<u>450,412</u>
	<u>3,804,908</u>	<u>4,569,489</u>	<u>4,181,518</u>	<u>5,325,966</u>
Total Expenditures	<u>11,252,315</u>	<u>13,123,406</u>	<u>12,067,964</u>	<u>14,963,619</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:

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.



Kevin Lawrence
Director of Facilities
and Maintenance

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.

2024 MAJOR ACCOMPLISHMENTS

- Completed the heating, ventilating, and air conditioning (HVAC) upgrade at Caddo Parish Health Unit.
- Completed the Siemens mechanical, electrical and plumbing (MEP) project at Caddo Parish Courthouse.
- Completed the roof replacement at Francis Bickham Building.
- Completed the access card system upgrades at Caddo Correctional Center (CCC).
- Completed the lighting upgrade at CCC.
- Completed the hot water plant project at CCC.
- Completed the HVAC system upgrades at the Juvenile Justice Complex.
- Signed contract with Lincoln Builders, completed Forced Main, and broke ground at the New Walter B. Jacobs Nature Park 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, over 18 in-house projects were completed or are in progress at a cost savings of approximately \$32,148.00 below the 2024 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.

2025 GOALS

- Finish construction on the new Walter B. Jacobs Nature Park Complex.
- Complete the generator project for CCC.
- Replace the aging chiller hot water plant for CCC.
- Replace the aging chilled water pumps at the Caddo Courthouse.
- Complete the MEP upgrades at the Health Unit.

2025 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

	2023 Actual	2024 Amended	2024 Estimated	2025 Budget
General Fund (100)				
Coroner Building (161-63)				
Utilities	\$ 28,878	\$ 31,500	\$ 25,767	\$ 33,000
Repairs & Maintenance	12,369	15,000	11,702	15,000
Contract Services	18,743	23,000	18,744	26,500
Internal Charges	3,666	3,836	3,836	4,239
	<u>63,656</u>	<u>73,336</u>	<u>60,049</u>	<u>78,739</u>
LSU Extension Building (161-64)				
Utilities	12,114	11,520	14,244	14,000
Repairs & Maintenance	3,770	6,000	5,868	6,000
Contract Services	10,455	11,560	11,710	11,860
Internal Charges	8,800	8,965	9,265	9,992
	<u>35,138</u>	<u>38,045</u>	<u>41,087</u>	<u>41,852</u>
Archives (161-65)				
Contract Services	83,750	90,000	85,157	90,000
David Raines Comm Center (161-69)				
Salaries & Benefits	5,600	6,500	7,032	6,500
Utilities	45,424	64,600	53,010	61,000
Repairs & Maintenance	51,478	53,390	49,860	53,390
Contract Services	31,671	37,900	28,797	33,900
Internal Charges	16,248	17,657	18,257	19,155
Reimbursements	(86,065)	(58,390)	(86,554)	(73,390)
	<u>64,356</u>	<u>121,657</u>	<u>70,402</u>	<u>100,555</u>
	<u>246,900</u>	<u>323,038</u>	<u>256,695</u>	<u>311,146</u>
Building Maintenance Fund (210)				
Forcht Wade (161-17)				
Repairs & Maintenance	<u>4,295</u>	<u>5,000</u>	<u>10,827</u>	<u>10,000</u>
Courthouse (161-61)				
Salaries & Benefits	2,673,417	2,923,880	2,982,723	3,268,135
Materials & Supplies	173,732	211,250	197,438	204,250
Education, Training & Travel	3,011	10,000	7,958	10,000
Utilities	710,785	785,500	724,507	782,500
Repairs & Maintenance	213,380	265,000	239,452	270,000
Contract Services	633,246	624,632	656,599	711,351
Statutory Charges	2,002	2,500	2,288	2,500
Internal Charges	180,965	225,400	210,091	278,300
Capital Outlay	16,216	8,000	7,218	8,000
Other Expenses	24,888	26,000	33,184	26,000
	<u>4,631,641</u>	<u>5,082,162</u>	<u>5,061,458</u>	<u>5,561,036</u>

DEPARTMENT OF FACILITIES AND MAINTENANCE

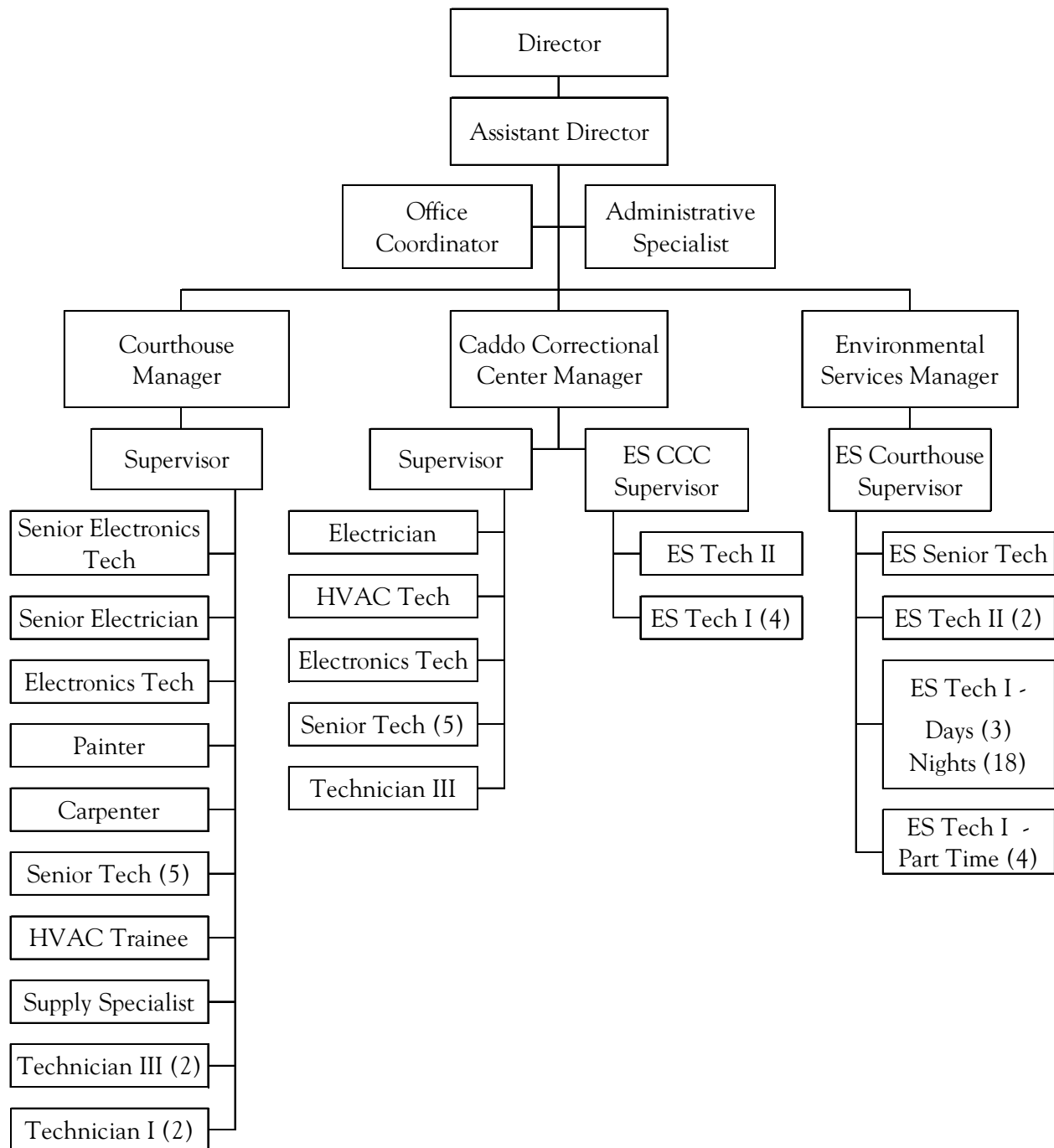
	2023 Actual	2024 Amended	2024 Estimated	2025 Budget
Francis Bickham Bldg 161-66)				
Utilities	62,941	80,000	70,884	83,000
Repairs & Maintenance	57,013	40,000	36,495	40,000
Contract Services	18,613	16,200	30,704	36,200
Internal Charges	19,950	20,801	20,801	22,813
	<u>158,518</u>	<u>157,001</u>	<u>158,884</u>	<u>182,013</u>
Government Plaza (161-68)				
Utilities	108,520	93,500	115,902	113,500
Repairs & Maintenance	72,690	40,000	33,142	40,000
Contract Services	56,335	57,000	58,159	60,000
Internal Charges	31,423	32,882	32,882	36,331
	<u>268,968</u>	<u>223,382</u>	<u>240,085</u>	<u>249,831</u>
Veterans Affairs Building (161-75)				
Utilities	7,346	17,500	8,305	11,000
Repairs & Maintenance	675	3,500	3,155	3,500
Contract Services	7,728	10,000	7,644	10,000
	<u>15,749</u>	<u>31,000</u>	<u>19,104</u>	<u>24,500</u>
	<u>5,079,171</u>	<u>5,498,545</u>	<u>5,490,358</u>	<u>6,027,380</u>
Detention Facilities Fund (225)				
Caddo Correctional Center (161-67)				
Salaries & Benefits	1,327,175	1,476,622	1,260,138	1,520,749
Materials & Supplies	235,757	324,050	312,883	339,050
Education, Training & Tra	3,540	1,500	842	1,500
Utilities	1,282,023	1,318,000	1,256,951	1,319,000
Repairs & Maintenance	298,425	283,000	265,689	285,000
Contract Services	275,443	298,813	295,490	300,678
Statutory Charges	3,735	4,000	3,534	4,000
Internal Charges	758,151	826,227	824,407	973,322
Capital Outlay	5,481	6,000	7,120	6,000
Other Expenses	-	-	-	-
	<u>4,189,730</u>	<u>4,538,212</u>	<u>4,227,054</u>	<u>4,749,299</u>
Juvenile Justice Fund (260)				
Juvenile Justice Bldgs (161-62)				
Salaries & Benefits	140,956	149,652	150,467	174,311
Materials & Supplies	3,161	2,600	33,108	34,600
Utilities	233,402	235,000	258,673	265,000
Repairs & Maintenance	91,208	97,000	56,134	65,000
Contract Services	78,368	83,700	82,169	158,700
Internal Charges	36,472	40,725	40,470	44,529
Capital Outlay	654	1,500	984	1,500
	<u>584,222</u>	<u>610,177</u>	<u>622,005</u>	<u>743,640</u>

DEPARTMENT OF FACILITIES AND MAINTENANCE

	2023 Actual	2024 Amended	2024 Estimated	2025 Budget
Health Tax Fund (270)				
Shreveport Regional Lab (161-11)				
Salaries & Benefits	1,595	1,707	1,707	1,826
Utilities	19,832	18,000	16,166	24,000
Repairs & Maintenance	11,454	10,000	6,908	7,500
Contract Services	693	800	257	800
Internal Charges	14,346	15,017	15,017	17,104
	<u>47,921</u>	<u>45,524</u>	<u>40,055</u>	<u>51,230</u>
Highland Health Unit Complex (161-14)				
Salaries & Benefits	320,895	365,499	380,003	401,321
Materials & Supplies	10,059	12,000	10,482	12,000
Utilities	123,171	140,500	128,227	140,500
Repairs & Maintenance	27,471	44,000	25,484	34,000
Contract Services	42,623	55,657	42,405	46,043
Statutory Charges	884	1,000	896	1,000
Internal Charges	145,359	156,887	156,887	180,456
	<u>670,462</u>	<u>775,543</u>	<u>744,384</u>	<u>815,320</u>
Vivian Health Unit (161-15)				
Salaries & Benefits	47,551	49,447	50,524	55,501
Utilities	14,054	18,400	14,472	18,400
Repairs & Maintenance	8,283	5,000	14,304	5,000
Contract Services	836	1,200	1,095	1,200
Internal Charges	3,456	4,944	4,799	5,432
	<u>74,180</u>	<u>78,991</u>	<u>85,194</u>	<u>85,533</u>
David Raines (161-69)				
Repairs & Maintenance	33,390	33,390	33,390	33,390
	<u>825,953</u>	<u>933,448</u>	<u>903,023</u>	<u>985,473</u>
Total Expenditures	<u>10,925,976</u>	<u>11,903,420</u>	<u>11,499,135</u>	<u>12,816,938</u>

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 all Caddo Parish citizens and visitors. The department maintains 14 sites throughout the Parish that includes over 1,100 acres of park land, 28.1 miles of multi-use trails, 10 playgrounds, 10 outdoor pickleball courts, 6 boat launch ramps, 5 outdoor basketball courts, 3 athletic fields, 1 RV campground, and a nature and event center (currently under construction). 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.

On October 9, 2024, Caddo Parish Parks and Recreation Department joined the ranks of “elite” park and recreation agencies across the country by earning national accreditation status through the Commission for Accreditation of Park and Recreation Agencies (CAPRA) and the National Recreation and Park Association (NRPA). This distinguished accomplishment was awarded during the 2024 NRPA Annual Conference in Atlanta, Georgia.

CAPRA accreditation is the only national accreditation for park and recreation agencies and is a measure of an agency's overall quality of operation, management, and service to the community. This mark of distinction indicates that Caddo Parish Parks and Recreation Department has met rigorous standards related to the management and administration of lands, facilities, resources, programs, safety, and services.

Caddo Parish Parks and Recreation Department demonstrated compliance with 153 out of 154 recognized standards. This process helped identify efficiencies and heighten areas of accountability, all of which translate into higher quality service and operation to benefit the citizens of Caddo Parish.




As this resilient department staff continues its journey of providing quality of life services to our Caddo Parish citizens and respective visitors, the Caddo Parish Parks and Recreation Department will remain committed to delivery outcomes that are aligned with best practices for parks and recreation management.

DEPARTMENT OF PARKS AND RECREATION

2024 MAJOR ACCOMPLISHMENTS

Park Improvements

- **Bessie D. Smith Park (412 East Olive St, Shreveport)** – Installed new LED park lighting. Installed walking distance signs. Installed 1 concrete cornhole board set on park grounds. Installed new animal art displays throughout park.
 - **Caddo Lake Channel Markers (Louisiana Side Only)** – Provided ongoing replacements and/or repairs of broken or missing channel markers, poles and reflectors.
 - **Caddo Parish Premier Park – Youth Baseball/Softball Complex via YMCA (2550 Flyer Dr., Shreveport)** – YMCA and Testament Construction (contractor) are facilitating construction management of a new 8 field youth baseball/softball complex. Caddo Parish secured official naming rights to the venue once completed. All infields will have synthetic grass turf installed. All fields will be lighted. Construction expected to be complete by December 2025. Estimated Cost: \$7 million dollars.
- 
- **Earl G. Williamson Park (11425 LA 1, Oil City)** – Installed new dug out benches and provided year-round turf maintenance on athletic field. Converted existing tennis courts to 6 new pickleball courts. Installed new pole gates and fencing for boat launch ramp and pier (for closing purposes during high water levels).
 - **Earl G. Williamson Park via LWCF Grant (11425 LA 1, Oil City)** – Provided Americans with Disabilities Act (ADA) accessible route improvements throughout park. Constructed 1 new floating pier, installed a new universal/ADA playground system (shade structure, safety surfacing and borders), installed large shade structure over existing large concrete slab/picnic table area, installed 37 new picnic shelters/concrete slabs and picnic tables. Construction is expected to be completed by Spring 2025.

Project Total: \$1,381,024.00 | \$690,512.00 (Federal Share-National Park Service) and \$690,512.00 (Local Share-Parish of Caddo).

DEPARTMENT OF PARKS AND RECREATION

- **Eddie D. Jones Park (8400 Mike Clark Rd., Keithville)** – Installed additional turf play mounds in playground area. Constructed ADA transition ramps/pads to restroom sidewalk, playground, cornhole court and primary trail head sign. Demolished old maintenance building. Installed new pre-fabricated metal building for park maintenance to store vehicles and heavy equipment at park site. Developed preliminary designs and site plan for a new 18-hole disc golf course. Removed downed trees/debris from trails-due to spring storms. Completed comprehensive trail maintenance plan for unimproved hiking and biking trails.
- **Greenbrook Park (8717 South Emerald Loop, Shreveport)** – Replaced failed asphalt along walking trail-with new asphalt. Installed new mural art display. Installed 2 concrete cornhole board sets on park grounds.
- **Hannah’s Park (225 Oak Grove Ln, Shreveport)** – Constructed new asphalt parking lot.
- **Keithville Community Park (1201 Mansfield Rd., Keithville)** – Installed new shade structure over existing playground and replacement parts for existing playground system (spiral tube, tube slide and crawl tube panel-color blue). Installed new LED court lighting for future tennis/pickleball court. Installed portable youth soccer goals (1 pair for U11-U12) on park grounds for recreational play. Installed new turf play mounds in park and new ADA transition ramps for existing playground system and park pavilions/benches. Installed 2 concrete cornhole board sets on park grounds. Top-dressed (filled in holes) athletic field and park open greenspace areas. Constructed metal roof replacements for men’s/women’s restroom facility and pavilions). Converted existing tennis courts to tennis/pickleball courts.
- **Milton James “Hookie” Cameron Memorial Park (10500 Wallace Lake Rd., Shreveport)** – Constructed a new pier and repaired existing boat launch ramp. Installed new LED lighting/poles (primary parking lot, boat launch and picnic areas). Removed old parking lot bumpers in parking lot and replacing with new bumpers. Installed 2 new 8’ ADA picnic tables.
- **MLK Jr. Community Garden (2414 Dr. Martin Luther King Dr., Shreveport)** – Cut down and removed all dead/diseased trees on garden site. Trimmed back and remove old greenery debris from park site property line.
- **Noah Tyson Park (9300 Mira Myrtis Rd., Rodessa)** – Installed new turf play mounds and park benches. Constructed ADA asphalt transition walkway to playground system. Installed new park exterior LED lighting. Installed new lighting/fixtures in men’s and

DEPARTMENT OF PARKS AND RECREATION

women's restrooms. Installed 2 new park benches. Installed 1 concrete cornhole board set on park grounds.

- **PBS Pinchback Park (7903 Jefferson Paige Rd., Shreveport)** – Completed new ADA compliant (men's and women's) restroom facility renovations. Completed construction of a new metal picnic pavilion-with 8 new ADA picnic tables on concrete slab foundation. Installed a new shade structure over small playground system. Installed 2 concrete cornhole board sets on park grounds. Completed feasibility study for the creation/construction and operation of a future recreation center on park site. Completed construction of a new synthetic baseball turf infield-with new fencing (around playing field, dug outs and backstop areas). Installed new LED park lighting throughout park.
- **Richard Fleming Park (7919 West Lakeshore Dr. Shreveport)** – Installed new LED lighting throughout park. Installed 2 concrete cornhole board sets on park grounds. Top-dressed (filled in holes) on athletic grass field.
- **Robert L. Nance Park (14770 Odom Rd., Rodessa)** – Installed new shade structure over existing playground system. Installed new turf play mounds. Installed 2 concrete cornhole board sets on park grounds. Installed new safety bollards around park perimeter.
- **Town of Blanchard (402 Birch Ave., Blanchard)** – Converted existing tennis courts to 1 pickleball court.
- **Town of Greenwood – William Peters Town Park (9360 Greenwood Rd, Greenwood)** – Installed a new playground system, swing set, inclusive spinner, border and playground mulch safety surfacing. Installed 1 concrete cornhole board set on park grounds. Converted existing tennis court to 1 pickleball court.
- **Town of Vivian (455 Rives St., Vivian)** – Installed new ballfield fencing for 1 youth baseball field at Patrick Bethany Memorial Ballfield Park. Installed new asphalt walking trail at Legions Hill Park.
- **Village of Belcher – Veterans Memorial Park (310 Gray St., Belcher)** – Installed new playground mulch safety surfacing. Installed 2 new picnic tables.
- **Village of Mooringsport – Caddo Lake Drawbridge (500 N Croom St., Mooringsport)** – Village of Mooringsport installed new LED lighting on the Caddo Lake Historical Drawbridge through grant funding from the Louisiana Public Service Commission. **Note:** Parish of Caddo will not be responsible for maintaining and/or providing maintenance of newly installed lights.

DEPARTMENT OF PARKS AND RECREATION

- **Village of Mooringsport – Edwin Tuttle Currie Park (574 Greenwood Mooringsport Rd., Mooringsport)** – Installed new swing seats and swing chains, power washed 2 basketball courts and painted new basketball court lines. Installed 4 new basketball goal post protective pads. Installed new chain nets on all basketball goal rims. Installed new playground mulch safety surfacing.
- **Parks and Recreation Office Renovations (2900 Hearne Ave. Shreveport)** – Constructed new office space for department staff (recreation coordinator and volunteers/summer youth workers), including exterior/parking lot light improvements and new landscaping/irrigation.

Parks Administration

- Caddo Parish Parks and Recreation Department joined the ranks of “elite” park and recreation agencies across the country by earning national accreditation status through the Commission for Accreditation of Park and Recreation Agencies (CAPRA) and the National Recreation and Park Association (NRPA)
- Completed all 2024 Department Goals and Objectives as proposed to Parish administration
- Completed required updates/revisions of department policy and procedure manual
- Completed internal audit review, as part of the 2024 Caddo Parish Internal Audit Plan approved by the Caddo Parish Commission
- Completed trail maintenance plan for the development of unimproved hiking and biking trails at Eddie D. Jones Park
- Established internship program agreements with the following universities:
 - Grambling State University-Department of Kinesiology, Sport, and Leisure Studies
 - LSU-Shreveport-Department of Kinesiology and Community Health
- Established MOU Agreement with Shreveport Green to provide AmeriCorps services to Caddo Parish parks and respective underserved communities. Activities included constructing garden beds, planting fruit trees, installing benches/tables and creating future outdoor education centers
- Selected The Sport Facilities Company to provide consultant services in assisting the department in valuing, soliciting/evaluating proposals, and negotiating naming rights agreement for the new Walter B. Jacobs Memorial Nature Center and Event Center

DEPARTMENT OF PARKS AND RECREATION

- Purchased CityData geofencing services to provide monthly visitation counts and movement data insights to all 14 Caddo Parish parks, respective trails and open spaces
- Resurfaced 10 new public/dedicated pickleball courts: Earl G. Williamson Park (6 courts), Keithville Community Park (2 courts), Town of Blanchard (1 court) and Town of Greenwood (1court-pickleball and tennis court lines). New fencing, park benches/seating areas were also installed.
- Awarded \$690,512 Land and Water Conservation Fund (LWCF) grant, with 50% matching from Parish of Caddo, totaling \$1,381,204 dollars for park improvements at Earl G. Williamson Park.
- Received \$60,000 in grant funding for Grab and Go Feeding Program via Caddo Parish Commission to feed summer youth program participants healthy snacks and lunch-during the summer months of May – September. Over seven thousand meals were served to Caddo Parish youth.
- Received athletic equipment donations from Good Sports, Inc. valued at \$89,371.
- Received youth baseball equipment donations from Major League Baseball, valued at \$2,000.
- Received official proclamation from Caddo Parish Commission, recognizing month of July as Park and Recreation Month in the Parish of Caddo



Nature

(Note: WBJ Nature center was closed the majority of 2024 due to construction)

- Hosted Art in the Park for 400 visitors and 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 128 Campers.

Partnerships - Shreveport Green

- ShreveCorps, an AmeriCorps program administered by Shreveport Green, completed over 1,800 hours of community service during the spring term and an additional 2,400 hours over the summer for a total of 4,200 hours. Members have repaired and revitalized Caddo Parish parks and trails for 390 hours of service.

DEPARTMENT OF PARKS AND RECREATION

- ShreveCorps built and maintained community gardens, distributed the harvest to local low-income families, and educated children from these families about healthy eating and growing their own food: 5,500 hours of service.
- Facilitated improvements of the MLK Community Garden with the addition of 5 new picnic tables to support the garden's growing popularity. The garden currently consists of thirty-two raised beds, producing seasonal vegetables throughout the year. The garden also houses 10+ fruit trees consisting of apple, pear, peach, and plum trees. In addition, the garden features two 1000+ gallon water tanks to capture rainwater for the automated drip irrigation system.
- Constructed a new asphalt ADA transition path near Greenbrook Park Community Garden site to improve accessibility to garden.
- In ongoing efforts to promote healthy living in Caddo Parish, Urban Farm continued to be a bright spot among the downtown and Allendale areas. The Urban Farm features five 75 ft raised garden beds, an ADA accessible garden area, a hydroponics container, an orchard with 10+ fruit tree, and a beautiful community painted mural. The Urban Farm regularly hosted volunteer and community events throughout the calendar year.
- Secured grant funding from Corporation for National and Community Service and Community Foundation of North Louisiana to revive unused lots to useful green spaces throughout Shreveport and Caddo Parish.
- Secured grant funding from the Arbor Day Foundation to plant and maintain native fruit and shade trees throughout Shreveport and Caddo Parish to increase tree canopy, mitigate stormwater, and reduce erosion.

Special Events, Recreation, Health and Wellness

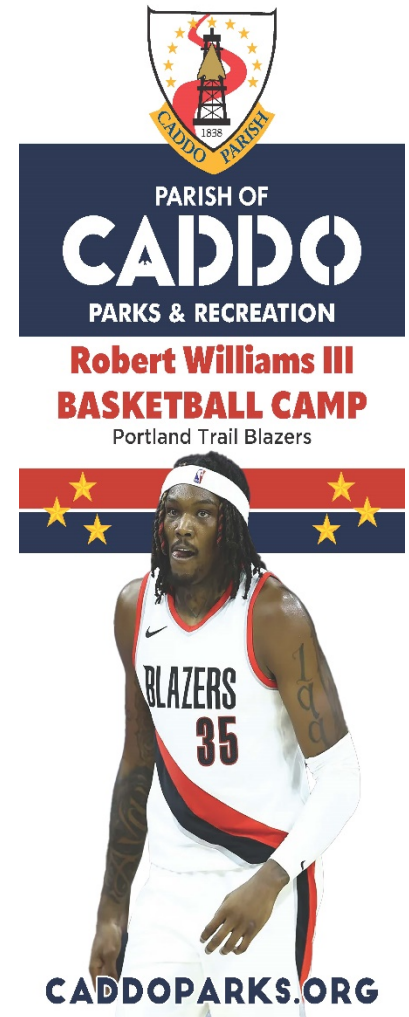
- Partnered with Galilee Baptist Church to host chair aerobic classes and wellness education classes/activities for seniors, 100 + participants
- Hosted Caddo Parish Parks "Senior's Day in the Park" at Richard Fleming Park, 95 participants
- Established and facilitated Caddo Parks/Salvation Army Boys and Girls Club – Fitness and Line Dance Classes, 220 participants

Athletics

- Served as title sponsor of the 2024 Girls Middle School Softball Championship at Captain Shreve High School Softball Field, 205 participants

DEPARTMENT OF PARKS AND RECREATION

- Served as title sponsor of the 2024 Middle School Football Championship at Booker T. Washington High School Football Field, 425 participants
- Served as title sponsor of 2024 Caddo Middle School Basketball Championship at LSUS, 1,820 participants
- Caddo Parish/LSUS GracePointe Church of Nazarene Soccer Clinic, at GracePointe Church of Nazarene, 30 participants
- Hosted Caddo Parish Youth Baseball Clinic, at Captain Shreve High School Baseball Field, 80 participants
- Hosted Caddo Parish Head Start T-Ball Skills and Drills Clinic, at Galilee Baptist Church Baseball Field, 255 participants
- Hosted Caddo Parish Head Start T-Ball Training League, at Galilee Baptist Church Baseball Field, 8 teams, 1,040 participants
- Hosted Caddo Parish Head Start T-Ball Social, at GracePointe Church of Nazarene, 95 participants
- Hosted 2024 Caddo Parish Devin Meyer's Jr. NBA Basketball Challenge at Huntington High School gymnasium, 90 participants
- Served as title sponsor of the 2024 Caddo Parish Middle School Track Championship at Lee Hedges Stadium, 425 participants
- Caddo Parish T-Ball/Coach Pitch Clinic at Galilee Baptist Church Baseball Field, 155 participants



Education and Crime Prevention

- Facilitated 12 Safe Summer Youth Crime Prevention Program
- Facilitated 25 Safe Summer Programs on behalf of Caddo Parish

MOU Agreements and Partnerships

- Stromile Swift
- Red River Wild Life Refuge
- Army Corps of Engineering Louisiana Field Office
- American Millennium Project
- The Downs Group
- Project Celebration Inc.
- BEST 13

DEPARTMENT OF PARKS AND RECREATION

2025 GOALS

- Provide accessible and inclusive parks and facilities to support community interests and recreation needs.
- Increase marketing and outreach.
- Highlight nature and conservation as a core value.
- Develop new park locations and signature parks.
- Secure increased funding for operations and capital improvements.

FIVE YEAR CHALLENGES

- ✓ **Park Improvements:** On-going capital improvements will be needed annually for the Caddo Parish park system (ADA compliance, campgrounds/RV sites, walking and bike trails, bridges, playground systems/safety surfacing, shade structures, picnic shelters/pavilions, fishing piers, boat launch ramps, dredging, sport fields maintenance, park lighting improvements, etc.).
- ✓ **Staffing:** Ensuring staffing needs are met to efficiently maintain park system assets and deliver quality programs/services to “all” Caddo Parish citizens year-round.
- ✓ **Inclusion:** Ensuring “everyone” has access to the benefits of Caddo Parish park system (facilities, programs and spaces); including individuals with physical and cognitive disabilities.
- ✓ **Staying Relevant (Parks, Facilities, and Programming):** How will Caddo Parish Parks and Recreation continue to connect with the general public and create the next generation of park visitors.

DEPARTMENT OF PARKS AND RECREATION

PERFORMANCE MEASURES

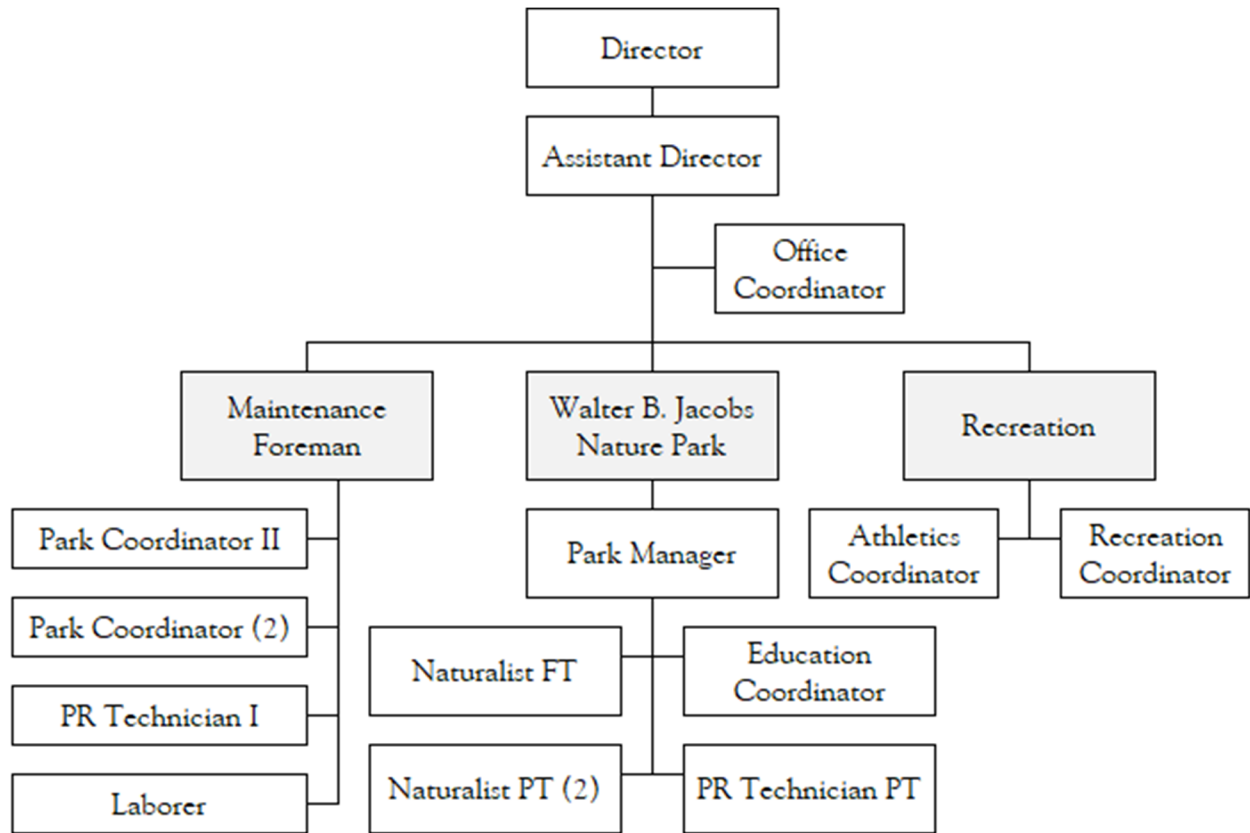
	2023 Actual	2024 Goal	2024 Estimated	2025
Number of Rental Pavilions Available	1	1	1	7
Number of Pavilion Rentals	1	1	-	5,000
Number of Properties Maintained	14	14	14	14
Number of Monuments	2	2	2	2
Nature Park Events/Programs:				
Number of Schools Served	42	42	90	72
Number of Classes	82	90	160	85
Groups other than Schools	36	40	108	50
Visitors/Outreach Contact	10,459	11,000	7,619	8,000
Naturalist Calls for Assistance	300	350	300	400
Special Events Hosted by Parks	19	20	10	20
Recreation Programs Offered	38	30	12	30
Recreation Programs Attendance	37,000	40,000	15,806	35,000
Athletic Programs Offered	45	47	51	53
Athletic Programs Attendance	16,388	20,000	19,535	21,000
Number of Campers (Nights Rented)	1,165	5,000	1,360	3,000
Campground Revenue	13,978	26,000	16,323	36,000
Special Permits Request	59	70	61	300
Virtual Programming Contacts	400	550	800	1,000
Community Gardens	1	2	2	2

EXPENDITURE SUMMARY

	2023 Actual	2024 Amended	2024 Estimated	2025 Budget
Parks & Recreation Fund (230)				
Parks & Recreation (511)				
Salaries & Benefits	\$ 1,253,585	\$ 1,365,310	\$ 1,270,353	\$ 1,463,668
Materials & Supplies	74,104	90,500	79,244	113,500
Education, Training & Travel	28,632	27,000	26,778	37,000
Utilities	69,480	77,000	87,518	135,000
Repairs & Maintenance	152,580	105,000	119,997	110,000
Contract Services	89,302	225,893	150,374	258,480
Statutory Charges	619	800	788	800
Internal Charges	154,083	166,399	166,399	200,003
Capital Outlay	6,890	11,900	9,035	15,900
Other Expenses	125,383	126,200	128,146	126,200
Grant Programs	-	-	-	-
Total Expenditures	1,954,659	2,196,002	2,038,632	2,460,551

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

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 10-16 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.

2024 MAJOR ACCOMPLISHMENTS

- The population in the detention center has remained below the capacity of 24 without compromising public safety.
- Through collaboration with law enforcement, aided in the confiscation of 33 illegal guns from juveniles, for a total of 144 guns taken from juveniles since 2022.
- The Parish of Caddo, City of Shreveport, Caddo School System, 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 to train several thousand local professionals and citizens on human trafficking awareness, prevention and intervention.
- The Harbor, a one-stop shop for Juvenile Justice, created from a partnership between the Parish of Caddo and Volunteers for Youth Justice, the City of Shreveport and the Caddo School System to bring dozens of agencies under one roof, continues to bring services to youth and families in a more efficient manner.



DEPARTMENT OF JUVENILE SERVICES

2025 GOALS

- Expand the 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.
- 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

	2021 Actual	2022 Actual	2023 Actual	2024 Actual
Inputs:				
Detention Center Intakes	394	375	380	343
Average Probation Caseload	358	325	405	531
Multiple Detention Intake	66	65	75	66
Intake Non-duplicated children	304	275	300	277
Outputs:				
Average Daily Census	19	19	21	13
Effectiveness Measures:				
School-Based Arrest	32	45	25	
Gun Charges	77	75	100	49
State Charges	69	70	85	57
Transfer Cases	13	10	12	7
Truancy Petitions	179	100	300	147
Efficiency Measures:				
Number of youths administered Risk Assessment Instrument screening at time of detention admission	394	400	380	343
Number of youths receiving psychological evaluations	34	25	40	30
Number of drug screen administered to youths	1200	1400	1400	786
Number of youths and their parents in FINS program	594	570	600	

DEPARTMENT OF JUVENILE SERVICES

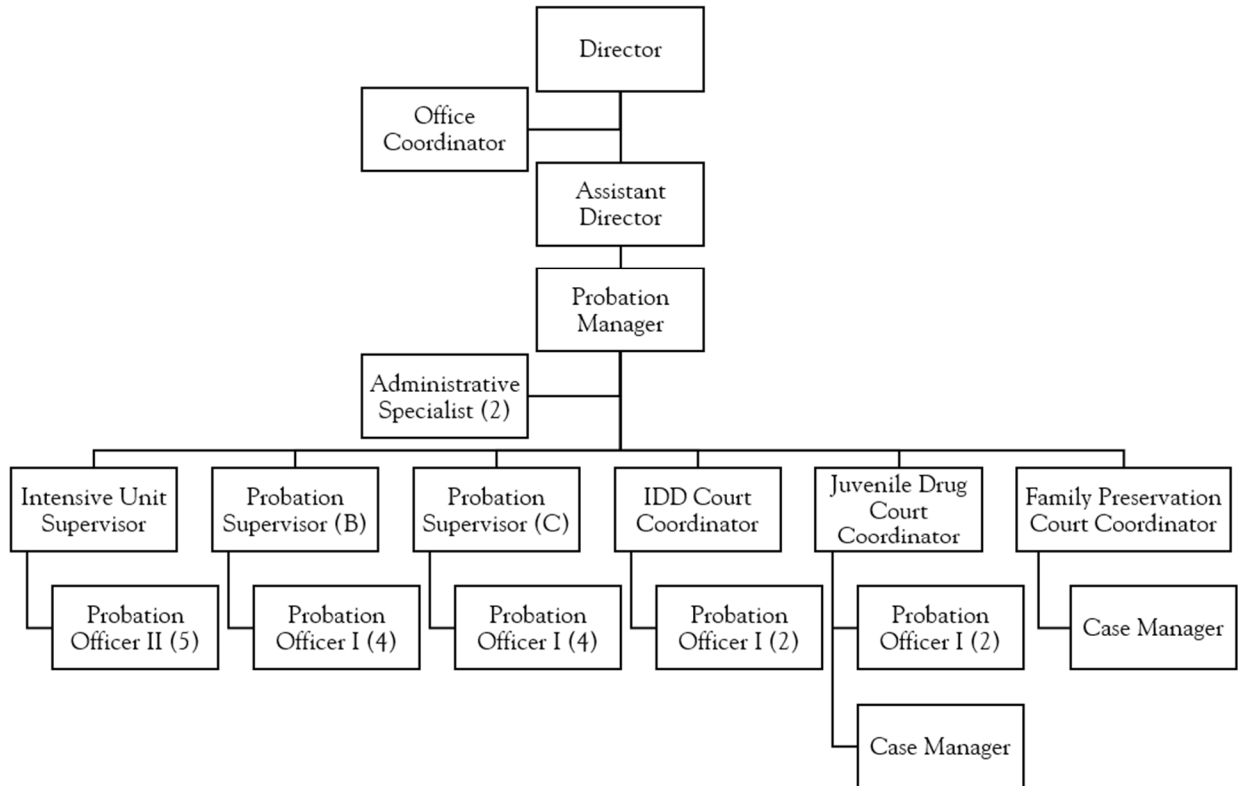
EXPENDITURE SUMMARY

	2023 Actual	2024 Amended	2024 Estimated	2025 Budget
Juvenile Justice Fund (260)				
Probation Operations (122-22)				
Salaries & Benefits	\$ 2,489,749	\$ 3,013,986	\$ 2,510,015	\$ 2,974,765
Materials & Supplies	74,889	67,000	76,181	67,000
Education, Training & Travel	22,060	40,000	24,746	40,000
Utilities	33,518	42,000	47,226	42,000
Repairs & Maintenance	34,585	30,000	24,402	30,000
Contract Services	764,600	823,697	791,118	825,125
Statutory Charges	1,448	3,000	4,189	3,000
Internal Charges	280,225	300,264	300,264	354,538
Capital Outlay	1,642	3,500	12,626	18,000
Allocations To Other Entities	181,845	205,000	181,066	200,000
Other Expenses	17,161	13,600	19,865	13,600
Grant Programs	318,349	267,364	318,748	279,364
	<u>4,220,070</u>	<u>4,809,411</u>	<u>4,310,446</u>	<u>4,847,392</u>
Juvenile Detention (122-32)				
Salaries & Benefits	1,569,911	1,975,255	2,165,407	2,266,739
Materials & Supplies	21,665	31,000	34,896	31,000
Education, Training & Travel	23,051	35,000	29,978	37,000
Repairs & Maintenance	3,254	2,500	3,343	2,500
Prison Operations	340,370	369,000	354,033	391,000
Contract Services	68,318	98,633	102,656	99,282
Internal Charges	220,700	231,538	231,538	266,521
Capital Outlay	6,330	5,500	4,759	5,500
Allocations To Other Entities	36,875	90,000	48,730	90,000
Other Expenses	7,122	6,200	5,685	6,200
Grant Programs	99,573	60,000	35,811	60,000
	<u>2,397,169</u>	<u>2,904,626</u>	<u>3,016,836</u>	<u>3,255,742</u>
Total Expenditures	<u><u>6,617,239</u></u>	<u><u>7,714,037</u></u>	<u><u>7,327,282</u></u>	<u><u>8,103,134</u></u>

DEPARTMENT OF JUVENILE SERVICES

ORGANIZATIONAL CHART

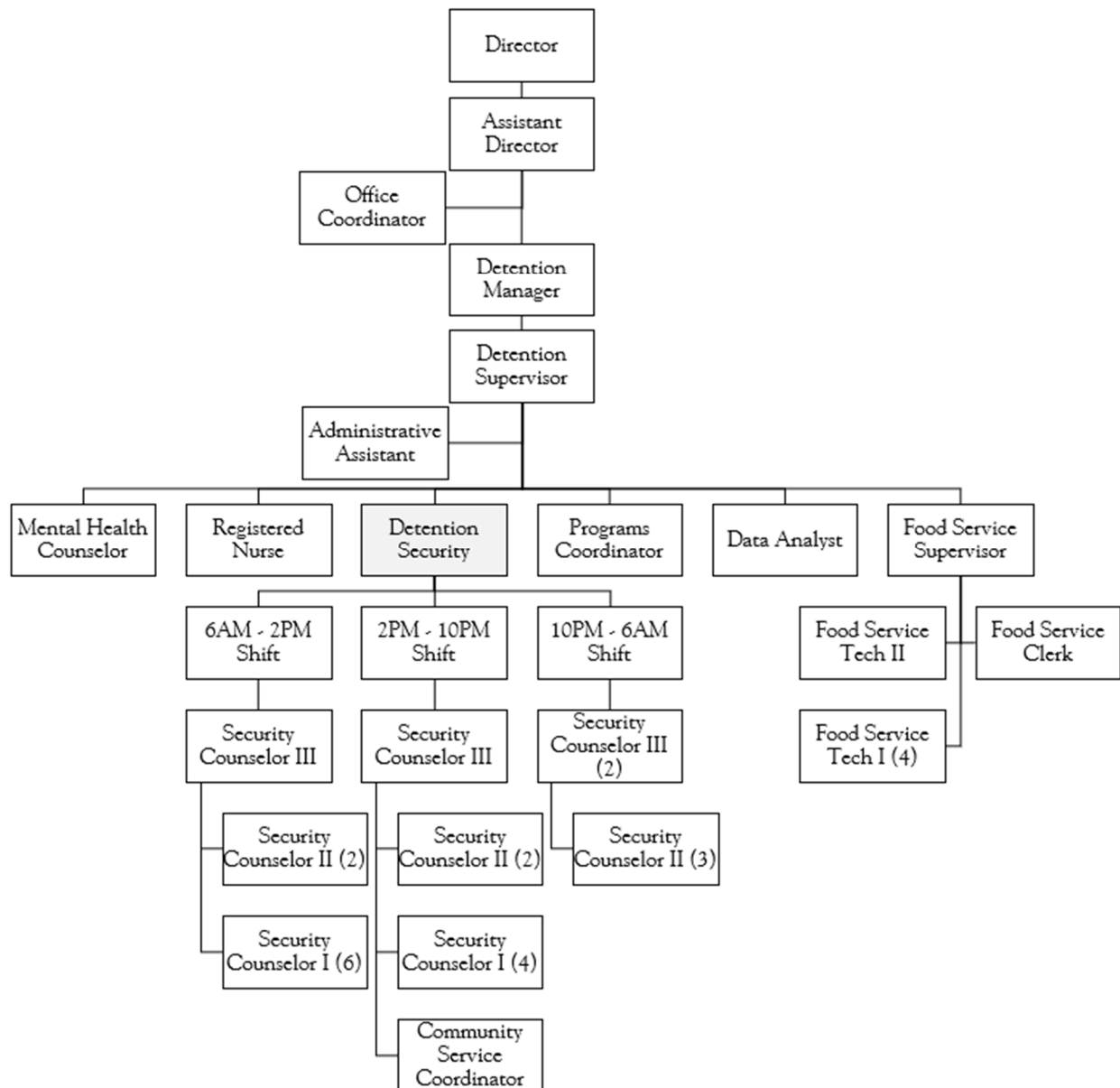
Probation Operations



DEPARTMENT OF JUVENILE SERVICES

ORGANIZATIONAL 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 to combat diseases such as West Nile, and Zika.

During 2024, The Caddo Parish Animal Shelter (CPAS) provided humane care, food, and temporary shelter for around 6,000 homeless animals. The intake numbers are higher than previous years due to inflation, and financial hardship. 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 Caddo.gov/ASMC/Animal-Services to find out the latest information on lost animals as well as pets available for adoption.

2024 MAJOR ACCOMPLISHMENTS

- Investigated and responded to over 14,600 citizen complaints, to include stray animals at large, cruelty investigations, injured animals and wildlife complaints
- Completed over 679 spay and neuter surgeries as of July 2024, projecting a total of 1,400 surgeries performed by the end of the year 2024.

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 Injection. Waiting on veterinarian staffing to start program.
- Teamed up with Companions of CPAS to save more lives and educate the public on animal welfare and pet ownership. Companions raised over \$450 to assist Caddo Parish in treating heartworm positive dogs in the shelter. Companions of CPAS also raised over \$22,000 for animals with medical cases.
- Caddo Parish Animal Services hosted a rabies clinic in March 2024. A total of 436 rabies vaccines were administered and a total of 361 microchips were provided. This was an excellent turnout for Caddo Parish animal welfare.
- Partnered with national pet food stores, Barksdale Air Force Base and surrounding organizations, including Robinson's Rescue, for local pet offsite adoption events.
- Continued weekly pet adoption segments on KTBS 3, Fox 33, KTAL NBC 6, and KSLA 12.
- Continued to educate citizens and promote animals available for adoption on several social media platforms, including Facebook and Instagram.
- Maintained relationships with Best Friends Animal Society and Maddie's Fund. Two Caddo Parish employees received scholarships to attend the 2024 annual conference in Orlando, Florida.
- Joined efforts with Bissell Pet Foundation for access to national adoption events.
- Created and fostered a relationship with Caddo Parish Schools. Created a reading program for elementary students which helps both the animals in the shelter and helps with comprehension in children.
- Partnered with Centenary College for mentorship of students. Students work in the shelter and gain credit hours for volunteering their work and time.



DEPARTMENT OF ANIMAL SERVICES AND MOSQUITO CONTROL

- Established a new partnership with local organization, Realtors To The Rescue. This partner helps relocate animals and generated a workmanship for animal welfare.
- Successfully passed the annual Louisiana Department of Agriculture and Forestry inspection with a 100% score.
- Hosted continuous education for Caddo Parish ASMC, with representatives from multiple parishes in attendance, allowing Certified Animal Euthanasia Technicians (CAET) personnel to receive a total of 6 credit hours for 2024.
- Continued success and 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 in multiple location within the city and parish.
- Animal Services Officers generated 5,570 calls to services for the entire Parish of Caddo. ASMC Officers had 30 warrants, 202 city summons and 84 Parish summons.
- 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 with multiple social media interviews. Provided BTI granules and educated citizens on how to “Fight The Bite” in their own backyard.
- Continued to monitor causes of diseases and viruses related to mosquitoes and rodents.
- Continuously realigned field staff to provide an improved call response time to assist in providing improved resolutions of animal complaint investigations.



DEPARTMENT OF ANIMAL SERVICES AND MOSQUITO CONTROL

2025 GOALS

- Continue to increase awareness, prevention and safety for the rabies virus and West Nile.
- Increase community and staff involvement with animal safety, animal welfare, legislation, and ordinances to enact a strong motivation for positive changes within the Parish. Engage in the spay/neuter ordinance for less stray animals roaming in the city and Parish.
- Continue advertising programs to inform citizens of adoptions, spay/neuter initiatives, and laws concerning companion animals and mosquito concerns.
- Reach out to 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. Continue to build and foster relationships with National Groups with the same mission and cause for saving more lives.
- Launch the PV-35X Drone operation to disseminate mosquito prevention 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.
- Work on methods to facilitate a reduction in euthanasia numbers for the year 2025 including a Return In Field program, Found Stray Foster program, and further expanding the Trap-Neuter-Release program to include Return-To-Home objectives.
- Continue to 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.



DEPARTMENT OF ANIMAL SERVICES AND MOSQUITO CONTROL

- 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.
- 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 in the efforts of maintaining a higher large release rate.

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)				

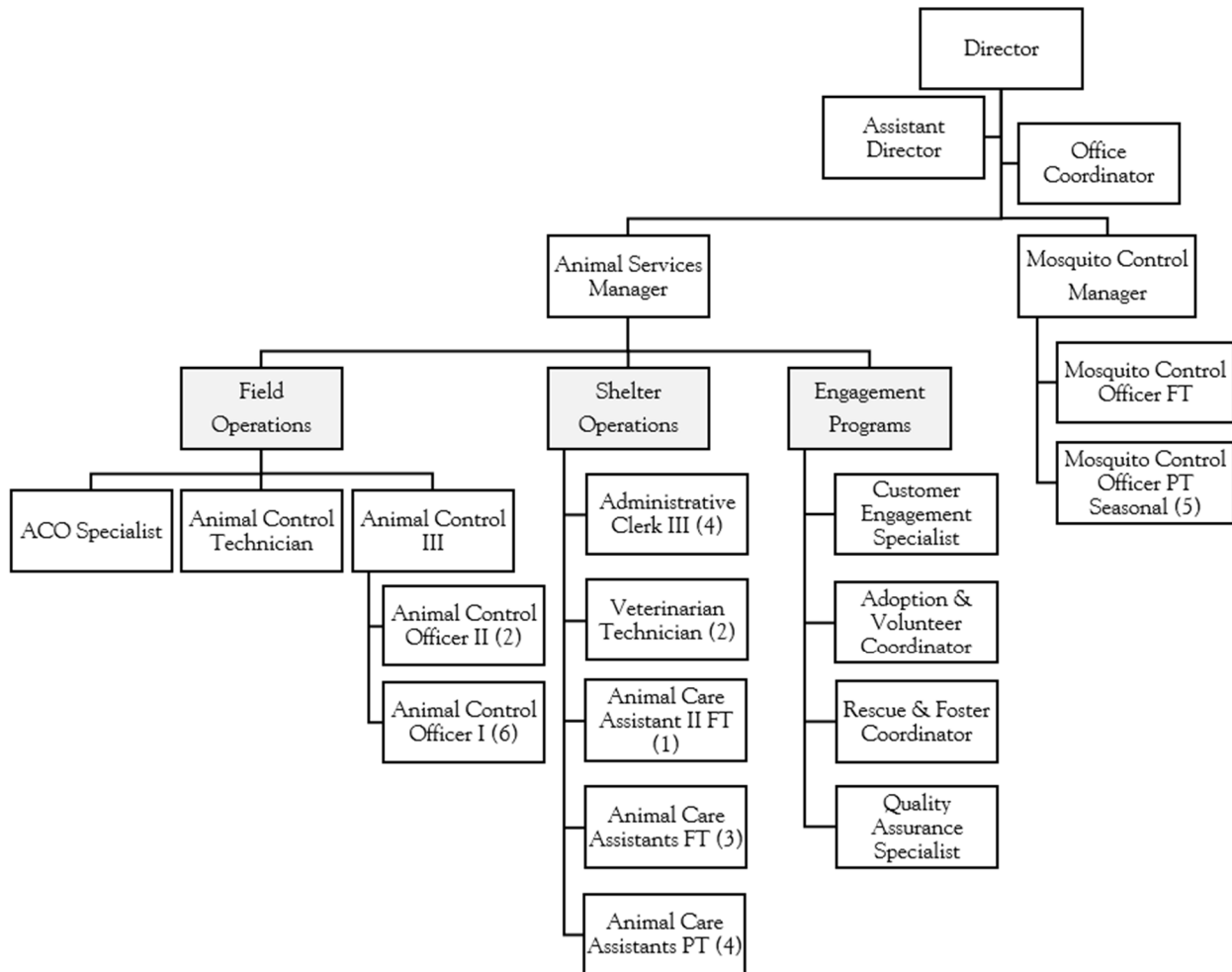
DEPARTMENT OF ANIMAL SERVICES AND MOSQUITO CONTROL

EXPENDITURE SUMMARY

	2023 Actual	2024 Amended	2024 Estimated	2025 Budget
Health Tax Fund (270)				
Animal Services (300-12)				
Salaries & Benefits	\$ 1,757,945	\$ 1,982,313	\$ 1,913,650	\$ 1,898,450
Materials & Supplies	267,255	347,250	292,260	348,750
Education, Training & Trave	11,955	18,000	7,644	18,000
Utilities	103,560	97,000	98,118	105,000
Repairs & Maintenance	102,050	95,000	74,877	95,000
Contract Services	117,691	211,870	154,803	207,062
Internal Charges	190,047	201,822	202,397	237,477
Capital Outlay	866	10,000	4,028	10,000
Other Expenses	299	1,000	252	1,000
Grant Programs	-	-	-	-
	<u>2,551,668</u>	<u>2,964,255</u>	<u>2,748,029</u>	<u>2,920,739</u>
 Mosquito Control (300-13)				
Salaries & Benefits	\$ 179,846	\$ 246,935	\$ 215,971	\$ 253,080
Materials & Supplies	73,449	166,900	108,118	166,900
Education, Training & Trave	761	2,500	1,995	2,500
Repairs & Maintenance	16,608	23,000	17,195	23,000
Contract Services	1,263	2,570	2,208	2,762
Internal Charges	77,248	82,061	82,061	93,294
Capital Outlay	1,700	4,000	5,045	4,000
	<u>350,875</u>	<u>527,966</u>	<u>432,593</u>	<u>545,536</u>
 Total Expenditures	<u>2,902,543</u>	<u>3,492,221</u>	<u>3,180,622</u>	<u>3,466,275</u>

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.

2024 MAJOR ACCOMPLISHMENTS

- In 2024 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 32 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 2024 was 98 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.

2025 GOALS

- The major goal for 2025 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

	2023 Actual	2024 Amended	2024 Estimated	2025 Budget
General Fund (100)				
Criminal Justice - District Court (120-21)				
Salaries & Benefits	\$ 1,341,024	\$ 1,469,357	\$ 1,598,508	\$ 1,689,320
Materials & Supplies	87,662	110,000	119,382	130,200
Utilities	4,752	11,000	10,554	12,500
Internal Charges	37,632	39,556	39,556	58,956
Contracts	8,784	31,750	34,236	40,750
Capital Outlay	29,933	30,000	26,499	30,000
Other Expenses	46,794	420,243	234,361	375,000
Grant Programs	381,863	365,000	378,758	400,000
Reimbursements	(375,000)	(275,000)	(275,000)	(275,000)
Total Expenditures	1,563,443	2,201,906	2,166,854	2,461,726



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

(Governmental Funds as of 12/31/2023)

- Revenues of \$11,550,808
- Expenditures of \$11,521,476

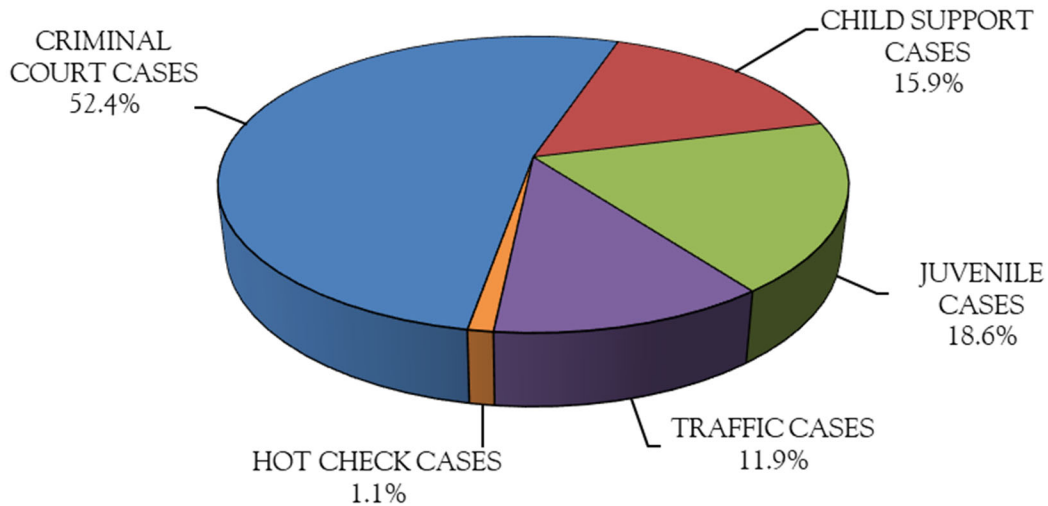
Workload

(Caseloads are 2023)

- Opened 5,395 new criminal cases with 5,873 defendants
- Opened 1,229 new traffic cases
- Opened 1,918 juvenile court cases
- Filed 1,634 child support cases & established child support of approximately \$1,250.365 on behalf of dependent children
- Opened 114 new hot check cases & collected approximately \$114,672 for merchants
- Collected approximately \$17,077 in victim restitution through Pretrial Diversion

CADDO PARISH DISTRICT ATTORNEY

CADDO PARISH DISTRICT ATTORNEY CASELOAD - 2023



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

	2023 Actual	2024 Amended	2024 Estimated	2025 Budget
General Fund (100)				
Criminal Justice - District Attorney (120-23)				
Salaries & Benefits	\$ 32,013	\$ 34,254	\$ 34,254	\$ 36,652
Statutory Charges	6,700,000	7,200,000	7,200,000	7,560,000
Grant Programs	154,761	150,000	151,828	150,000
Total Expenditures	<u>6,886,774</u>	<u>7,384,254</u>	<u>7,386,082</u>	<u>7,746,652</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. The Coroner and lead investigator are board certified through the American Board of Medicolegal Death Investigation (ABMDI). Contractual agreements for on-call services are maintained with Deputy Coroner-Psychiatrist, Forensic Nurse Examiners (FNEs), Public Information Officer and Transporters.

Strategic Plan

The focus of this strategic plan highlights five significant areas in fulfilling the purpose and mission in serving the 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. Effectively manage resources for maintaining, upgrading and or replacing vehicles and equipment 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 (2019-2023) and current statistics through June 2024.

<u>Workload Statistics</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Jan-June 2024</u>
Death Certificates	2,061	2,883	2,736	2,460	2,248	1,220
OPC Petitioners	505	537	572	575	594	327
Autopsies Performed	227	246	263	210	249	99

<u>Performance Measures</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Jan-June 2024</u>
Death Investigations	3,031	4,365	4,225	3,727	3,453	1,851
Sanity Investigations	6,763	7,074	7,200	8,047	7,879	3,920
Forensic Investigations	97	73	73	71	61	29
Continued Tutorship	6	2	2	7	1	4
Total Investigations	9,897	11,514	11,500	11,852	11,394	5,804

Summary Changes

Caddo Parish Coroner's Office Operating Budget for 2025 is **\$1,552,500.00**. In the past years, the Coroner has opted to use unrestricted reserved funds to absorb the increase in budget expenditures, however this option is limited for the year 2025. Therefore, the allocations received from the Parish of Caddo and the City of Shreveport will increase. The Coroner certifies that all expenses are necessary and/or unavoidable for the operation of the Caddo Parish Coroner's Office.

CADDO PARISH CORONER'S OFFICE

EXPENDITURE SUMMARY

	<u>2023 Actual</u>	<u>2024 Amended</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
General Fund (100)				
Criminal Justice - Coroner (120-25)				
Statutory Charges	\$ 231,252	\$ 258,000	\$ 252,697	\$ 287,330
Total Expenditures	<u>\$ 231,252</u>	<u>\$ 258,000</u>	<u>\$ 252,697</u>	<u>\$ 287,330</u>





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. Recent legislative and programmatic changes have added a supplemental canvass that will begin during fiscal year 2025, mandated curing procedures for absentee balloting and a greater emphasis on the Nursing Home voting program. We initiated the nursing home program in Fall 2024 and expect it to continue increase going forward with the increased emphasis from the State election officials.



Dale Sibley
Registrar of Voters

While our state allocation of 4 non-management staff members has not changed, we continue to utilize a significant number of temporary parish employees to accomplish our mission. Maintaining our second early voting site, effectively accomplishing our ministerial duties of voter registration and list maintenance, requires us to continue to train our employees as the state voter system, as well as, procedures regarding programs such as felon registration, interdictions and deaths continue to evolve.

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. This may require us to seek additional funding in the education/travel lines in the future. Expanding or adding voting sites also requires additional equipment outlays that must be covered locally. Additionally, as our existing office equipment, such as printers, scanners, and postage management machines age, replacement of these items is necessary. We have already begun the replacement process within our current budget numbers and will work with parish administration should additional needs arise.

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 156,000 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 still 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. In order to maintain the necessary stability, we must remain competitive in terms of pay for our workers, as they do not receive any benefits as "temporary" employees.

CADDO PARISH REGISTRAR OF VOTERS

EXPENDITURE SUMMARY

	2023 Actual	2024 Amended	2024 Estimated	2025 Budget
General Fund (100)				
Elections - Registrar of Voters (170-71)				
Salaries & Benefits	\$ 476,878	\$ 547,703	\$ 498,866	\$ 551,176
Materials & Supplies	199,376	119,500	188,235	159,500
Education, Training & Travel	9,938	20,000	14,624	21,000
Utilities	3,598	5,000	3,714	5,000
Repairs & Maintenance	175	1,500	111	1,500
Contract Services	9,905	23,000	13,074	21,000
Statutory Charges	-	-	-	-
Internal Charges	6,374	6,819	6,819	9,769
Capital Outlay	553	5,000	121	5,000
Other Expenses	11,050	19,000	11,849	22,000
Total Expenditures	717,848	747,522	737,413	795,945



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, two Assistant 4-H Youth Development Agents, and an Associate Agriculture and Natural Resources Agent. The office has one Administrative Coordinator and one part-time 4-H Youth Development Program Assistant.

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 350 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 2023-24. The continued support of the Commission will help us provide the educational services needed and expected by the citizens of Caddo Parish.

2024 MAJOR ACCOMPLISHMENTS

Agriculture and Natural Resources

- Hosted three Pesticide Certification and Recertification Meetings with 72 licenses obtained.
- Fielded approximately 1,610 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 parish farmers regularly.
- The Caddo extension office served as a site for fresh Greenhouse tomatoes. We were able to provide access to over 200 boats of tomatoes and 80 bags of cherry tomatoes to the citizens of Caddo Parish.

Nutrition and Community Health

The Family and Consumer Sciences (FCS) area had a name change in January 2024. FCS is now referred to as Nutrition and Community Health (NCH) to better reflect the needs of the citizens of Louisiana.

- Expanded the Food and Nutrition Education Program (EFNEP) program for the year of October 2022 – September 2023
 - 90 adults and 599 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. 96% of adults showed improvement in food resource management skills (how to stretch food dollars). 91% of adults showed improvement in diet quality. 83% of youth improved their ability to choose foods according to the Dietary Guidelines. Improvements were also noted in physical activity, food safety, and food security.



LSU EXTENSION SERVICE

- 2022-2023 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.
- In addition to programming, EFNEP staff assisted with Healthy Communities projects throughout Caddo Parish.
 - Five Little Food Pantries were installed in Shreveport communities. Two food drives were held to stock these pantries.
 - One faith-based community has partnered with EFNEP to incorporate health and wellness into their community.
 - EFNEP has worked with the Vivian Farmers Market using grant funds to assist with community outreach and nutrition programming.
- Cooking in Caddo: Another Cooking in Caddo youth cooking camp was held this year to allow youth to explore the cuisine of China. Five youth participated in this hands-on workshop. Survey results included: 100% of participants agreed or strongly agreed that “I learned to try new foods as a result of this camp” and 100% of participants agreed or strongly agreed that “I learned the importance of washing my hands before preparing my food.”
- Other groups in Caddo Parish that have been reached through general nutrition programming efforts include the Shreveport Farmers Market, Vivian Farmers Market, MLK Health Center, LOPA, Louisiana Soul Food Festival, Northwest Louisiana Master Gardeners, The Glen Assisted Living, Women’s Department Club, Shreve Memorial Library, Families Helping Families, and Volunteer of America.
- This year the “Stay Independent” nutrition series was taught to 12 senior groups at local SPAR Community Centers, reaching 189 seniors. The four-part series covers nutrition and wellness topics, to encourage healthy aging.
- Nutrition articles are also written monthly for “The Best of Times” magazine.
- 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.



LSU EXTENSION SERVICE

- Working with LSU Health School of Allied Health to design and deliver Eat Right and Move Program Phase 3 in the Hollywood Heights neighborhood. A community garden and market were established this past year.
- Trained 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?”
- Men’s Health Initiative
 - The Men’s Health Initiative project started during August 2023 with two series of six lunch and learn educational sessions. Session speakers included local male healthcare professionals. A total of 144 male contacts were made at the 11 “lunch and learn” sessions, with an average of 13 men attending each session. Of the survey respondents, 97% reported they “agree” or “strongly agree” that they learned something new as a result of the “lunch and learn” presentations.
 - The Men’s Health Advisory team planned one health event that was held in the Stoner Hill community for Men’s Health Month in June 2024. Seventy-five contacts were made at this event.
 - Plans are in the process for continuation of this initiative in 2025.

LSU EXTENSION SERVICE

- A Taste of Herbs and Spices
 - This educational handout highlights and includes a different herb or spice every month. The handout includes nutritional information, growing guidance, storage techniques, and a recipe containing the herb or spice.
 - Over 300 packets were distributed throughout Caddo Parish this year.

4-H Youth Development

4-H Club Program

We offered a hybrid/combination lesson series for our clubs this year. All students received programming on healthy eating and nutrition as well as agricultural literacy. Students were able to engage in the lessons by using hands-on activities, as well as group and individual learning strategies. In addition to the in-class lessons, our members also had opportunities to participate in several service learning and community centered activities.

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, Calvary, Captain Shreve, Claiborne Fundamental Elementary, Donnie Bickham Middle, Eden Gardens, Green Oaks, Herndon Elementary and Middle, Judson, Keithville Cloverbuds, Elementary and Middle, Magnolia School of Excellence, McKinney Byrd, Midway, Mooringsport, North Caddo Elementary and Middle, North Caddo High, Northwood, Oak Park, Pathways, Ridgewood Middle, Riverside, St. Joseph Catholic School, Summer Grove, Sunset Acres, Turner Elementary and Middle, Vivian Homeschoolers, Walnut Hill Elementary and Middle, Westwood, Word of God, and Youree Drive

Service-Learning

- Caddo 4-H Junior Leaders spent a day making homemade dog treats for the humane society of NWLA as well as Caddo Animal Shelter.
- Junior Leaders worked on Christmas cards for Woody's Home for Veterans, as well as worked towards an immediate needs drive – collecting silverware, paper plates, laundry detergent, and other items.
- Youth had the opportunity to attend the Junior Leadership Conference in Natchitoches where they learned strategies on volunteer recruitment, service projects, club management, and leadership roles.
- Youth helped organize and serve at the Holy Angels St. Patrick's Day Party in March.

LSU EXTENSION SERVICE

Volunteer Development and Leadership Development

- The Caddo 4-H Foundation Board held its 10th Louisiana product fundraiser in the Fall of 2023. Citrus fruit trees, a variety of pecan products, local candies, and many other Louisiana products were sold. Profits from this fundraiser helped offset the expense for Caddo Parish 4-Hers to be involved in local and state activities.
- One Caddo teen served as a State Shooting Sports Ambassador this year. This is a two-year commitment and he will continue to serve on this state board this year representing Caddo parish.
- One Caddo teen has been selected to serve on the State Citizenship Board. He will represent Caddo parish on this state leadership board.
- Two Caddo Parish teens served as NW Ag Ambassadors this year.
- Two Caddo Parish teens served as State Livestock Ambassadors this year.
- 8 youth and 1 volunteer leader attended Challenge Camp, a leadership, problem-solving, and communication camp for middle school students.
- In order to open up the opportunities of our Caddo Jr. Leader program, there were two active Jr. Leader sites this year. North Caddo High School served as a meeting place in the northern part of the parish with 13 youth participating. The Caddo 4-H office also served as a site for Jr. Leaders and had 15 active members. Members met monthly and conducted service and leadership projects throughout the Caddo community.

Livestock

- There were 30 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.
- Livestock club meetings were regularly held and attended.
- The Livestock club youth attended field trips to local farms and to the Hill Farm Research Station to learn about their operations.

Outdoor Skills: Shooting Sports

- The Caddo 4-H program offered three disciplines for shooting sports: archery, .22 rifle, and air rifle. 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.

LSU EXTENSION SERVICE

- This year, twelve Shooting Sports volunteers conducted weekly practices and 44 youth participated in the program.
- At the northern regional competition, we had 13 youth placed and/or qualified for state competition.
- One Caddo youth was part of the 1st place winning national championship team.

State Opportunities

- Louisiana 4-H Food Challenge, April 3, 2023. The Caddo Parish Division 3 team (9th-12th grade) won 3rd place overall.
- 4-H Camp, May 20-23, 2024. Caddo had 23 youth, 2 junior camp counselors, 2 agents and 2 adult volunteers attend.



- 4-H University participating youth attended 4-H University training in order to further hone skills.
- 4-H University, June 2024, nine members traveled to Baton Rouge to compete and attend Clover College. One member won 1st place in Promote 4-H Graphic Design contest, one member placed 6th in insect identification, and one member placed 9th in Fishing Sports.

Parish-Wide Advisory

The Caddo Extension Office staff held a parish-wide advisory meeting in March 2024. This advisory served as an opportunity for ANR, NCH, and 4-H participants and partners to collaborate on projects. As a result, the following plans are in the works:

- The Caddo Extension Office is partnering with the Food Bank of Northwest Louisiana to provide community programming and education to patrons. Plans include nutrition education and gardening workshops.
- The Caddo Extension Office is partnering with LSUS and LSU Health Sciences to create a "Community Health, Wellness, and Leadership" certificate program.

2025 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, nutrition, and wellness and food safety and preservation.
 - EFNEP: Recruit new sites and families to participate in the program.
 - SNAP-ED: Continue outreach throughout Caddo parish.
 - General Nutrition: Continue to provide workshops and other learning opportunities available to all residents 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

	2023 Actual	2024 Amended	2024 Estimated	2025 Budget
General Fund (100)				
LSU Extension Service (611)				
Salaries & Benefits	\$63,000	\$63,000	\$63,000	\$69,300
Materials & Supplies	3,866	5,500	4,638	5,500
Utilities	-	-	-	-
Repairs & Maintenance	1,641	3,500	2,925	3,500
Capital Outlay	198	500	211	500
Total Expenditures	<u>68,706</u>	<u>72,500</u>	<u>70,774</u>	<u>78,800</u>





CADDO PARISH JUVENILE COURT

The Caddo Parish Juvenile Court (CPJC) 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, CPJC also has to balance its decisions with the concern for public safety. Additionally, the Court has jurisdiction in a variety of matters such as; child support, adoptions cases and limited domestic violence jurisdiction.

CPJC has several specialty courts to include – Child Support, 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. CPJC also provides oversight for the management of two additional programs – Family Preservation II and the Good Support for workforce development.



Chief Judge Ree Casey-Jones
Division C



Judge Natalie R. Howell
Division B



Judge Justin H. Courtney
Division A

CADDO PARISH JUVENILE COURT

2024 MAJOR ACCOMPLISHMENTS

- Post COVID-19, CPJC has continued to adjust 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, comprehensive "wraparound" education services, parenting skills training, anger management, domestic violence counseling and mental health assessments. 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.
- CPJC 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. CPJC continued to provide vital detention services while following public health guidelines that protected the residents and detention staff.
- CPJC continues its contractual relationship with Goodwill Industries of Northwest Louisiana to provide employment counseling and placement services for unemployed men and women who are court-ordered to pay child support. The Good Support program, a.k.a. "work court", has helped to increase the child support collection rate and is one of the few work court programs in the nation. Two Goodwill employment counselors assist child support payors to seek employment and their efforts have been very successful.
- 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 fifth year in operation. 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.

CADDO PARISH JUVENILE COURT

- Succeeding Through Achievement and Resilience (STAR) Court is aimed at providing intervention and assistance to youth who have been subject to or are particularly vulnerable to human sex trafficking. The court utilizes specialized intensive probation officers who train the youth on skills necessary to lead a life free of human 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, Volunteers for Youth Justice (VYJ), the Free Coalition and local law enforcement agencies. Additionally, the Court was granted funding through the American Rescue Plan Act (ARPA) to provide training for the youth on life skills and paths to freedom from human trafficking.
- The Court continued to engage with State and National partners to find new and/or better ways to serve the public. For example, the Court was invited to and attended the Strengthening Louisiana's Children and Families: Solutions Summit hosted by the Office of the Governor-Children's Cabinet and the Pelican Center for Children and Families for this purpose.
- CPJC 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 continues to encourage and provide opportunities for local service providers and legal staff to attend trainings and education to better engage with the youth and their families.



CADDO PARISH JUVENILE COURT

2025 GOALS

- CPJC 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 local law enforcement in handling child related matters, and continue to provide training as it relates to juvenile matters.
- 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.
- Restructure and 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, CPJC 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

- While the Court is understanding of the challenging financial issues faced by the Caddo Parish Commission, the CPJC will continue to request the Caddo Parish Commission build an expansion to increase the detention center's 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.
- The Court intends to expand relationship with Goodwill Industries to provide more services to both parents and juveniles. These programs will include educational advancement (HI SET/GED), application of life skills and job readiness training.
- The Court will work with local mental health providers, such as Brentwood, to expand the services available to families and to educate the public on mental health awareness. The goal being to better support families currently under the jurisdiction of the Court and to help prevent children from entering the judicial system.
- The Court will work in collaboration with the Parish Commission and other local government and/or private entities to help reopen the Johnny Gray Jones youth shelter or establish a new unsecure shelter for youth status offenders.

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

	2023 Actual	2024 Amended	2024 Estimated	2025 Budget
Juvenile Justice Fund (260)				
Juvenile Court (121)				
Salaries & Benefits	\$ 881,959	\$ 1,101,126	\$ 857,082	\$ 932,819
Materials & Supplies	15,562	20,000	23,364	21,500
Education, Training & Travel	6,983	15,000	8,269	15,000
Contract Services	88,040	103,000	103,192	103,000
Internal Charges	17,786	41,074	41,074	30,077
Other Expenses	36,352	52,000	2,724	2,000
Reimbursements	(140,000)	(140,000)	(140,000)	(140,000)
Total Expenditures	906,682	1,192,200	895,705	964,396

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 2025.

In fulfilling its mission, BRF implements the following programs. Details of each program's 2023-2024 major accomplishments and 2025 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

2023-2024 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 2023, CMIT concluded 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

- Approved by the Food and Drug Administration (FDA) to manufacture Fluorodeoxyglucose (18F-FDG) at the new CMIT location and started manufacturing operations at that location.
- Acquired and installed second PET/CT (positron emission tomography and computed tomography dual modality) scanner. The acquired United Imaging Panorama35 has expanded CMIT's ability to perform clinical and research activities simultaneously and provided state of the art imaging capabilities.
- Enhanced pre-clinical research capabilities by staffing and equipping Biology, Tissue Culture, and Biodistribution Laboratories.
- Continued to expand operations by:
 - Expanding distribution of novel PET radiopharmaceuticals to other centers.
 - 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.

BIOMEDICAL RESEARCH FOUNDATION OF NORTH LOUISIANA

- Performed 1,400 patient scans; manufactured and distributed 2,800 FDG doses.
- Provided over \$1.0 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 moved to full production in 2023.

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 13 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

- Repurposed the former NWLA food bank to house a call center, clean manufacturing space, and freshened warehouse, as well as improving the façade of the building along Texas Ave.

BIOMEDICAL RESEARCH FOUNDATION OF NORTH LOUISIANA

- Significantly cleaned up properties along I20 and around the InterTech Campus.
- Funded the cleanup of a brownfield property acquired during the year.
- Continued acquisition of land and buildings to grow InterTech Park, adding approximately 22 additional acres.
- Further upgraded space in InterTech 1 to include classified space to facilitate meetings between Department of Defense and their contractors.
- Placed a vacant building on Claiborne Ave back into commerce by upgrading the building, which attracted a new business to the area from Houston Tx.
- Remodeled space in the Virginia Shehee building to suit the needs of the LSU University Police Department.
- Provided a chilled water connection from the Virginia Shehee building to the LSUHSC central plant, to provide backup and additional supply for their campus from the BRF BRI Building. This completed an original goal of the BRI project when it was built.

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 2023-24, EAP celebrated ten years of exceeding operations and startup growth milestones. EAP leads the New Louisiana Angel Funds 1, 2, and 3 and has created the Launch Network, a collection of 91 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, 2024:

- Total ideas vetted: 1,717
- Total ideas funded through angel investors, grants or banks: 127
- Nominated 241 companies to the New Louisiana Angel Fund Due Diligence Committee, with 30 of these approved for investment.
- Provided EAP business services to 162 companies
- Referred 560 contacts to Launch Network resource partners
- Total new jobs from ideas: 431
- Total estimated investment from ideas: \$264 million

BIOMEDICAL RESEARCH FOUNDATION OF NORTH LOUISIANA

Major Accomplishments

- Screened 153 ideas, including those from 54 woman-owned businesses, 59 minority-owned businesses, and one veteran-owned business. Conducted 46 education programs.
- Introduced 16 companies to the New Louisiana Angel Fund (NLAF) which approved six investments totaling \$830,000 in new capital.
- Created 37 jobs with a \$2,035,000 annual payroll and generated over \$47.1 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), Grambling State University (GSU) and Centenary College that reached 78 student participants.
- Coached 14 students in the Junior Achievement Trust Your Crazy Idea Challenge workshops from three Caddo Parish schools to compete in the regional competition. EAP mentored the regional winner to compete at the state competition with an award of \$15,000 in higher education scholarships and money for her high school.
- EAP offered mentoring for 140 girls from six Caddo Parish schools in the Junior Achievement B.O.L.D. (Business Oriented Leadership Development) Summit for Girls.
- Continued promotion of Launch Network and referred 52 clients to its resource partners.
- Supported the continued development of Small Business Consulting Corporation to grow the Air Force Global Strike Command Innovation Bridge that secured \$19 million in 2023-2024 in Small Business Innovation Research (SBIR) grants for their showcase selectees. This activity has generated 266 technology-based jobs in Northwest Louisiana.
- Received a \$1.3M federal Economic Development Administration (EDA) grant through EDA's Build-to-Scale 2023 Venture/Capital Challenge program to expand access to individually owned businesses and to further support entrepreneurs in North Louisiana. This will allow EAP to further diversify and strengthen North Louisiana's entrepreneurial ecosystem across the Northern 21 Parishes by ensuring that all entrepreneurs, especially those who are underserved and in rural areas, have equitable opportunity to develop, innovate, and launch high tech/high growth startups.
- Revived 1 Million Cups, a free entrepreneurial event, that gathers monthly at Andress Artist & Entrepreneur Center in downtown Shreveport. Each gathering features a new monthly speaker and allows entrepreneurs to gather, connect, work through business challenges, and identify opportunities in the community and beyond. Each event brings 25-50 local entrepreneurs together.

BIOMEDICAL RESEARCH FOUNDATION OF 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 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 117 students from its Digital Animation & VFX, Game Development, and Digital Marketing & Design programs since inception as of spring 2024. Five additional students are set to graduate late July.
- Enrolled 11 new students in our Digital Animation & VFX Program since our last submission.
- Offered student financial assistance from various sources such as local donors, federal Pell and GI Bill grants, and direct loans totaling \$743,767.
- Placed 83% of DMI graduates in jobs since inception.
- Expanded distance education opportunities including a new asynchronous program, 100% online, that includes the same curriculum as our current Digital Animation & Visual Effects Program. This provides financial support for the program and allows local students to manage their education around employment and personal conflicts.

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 28th year with 256 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.

BIOMEDICAL RESEARCH FOUNDATION OF NORTH LOUISIANA

Major Accomplishments

- BTA began with 25 students in 2006 and had 138 participants in the 2023-2024 school year. The 2023-2024 group included many students who are typically under-represented in STEM fields, with 55% female, 99% minorities, and 67% first-generation college-bound. Of 45 Biotech seniors, 89% were accepted into a two-year or four-year college and 11% will attend a military, trade or vocational school. Of the 40 college-bound students, at least 50% of students applied for a scholarship and/or institutional grant and 33% qualified for TOPS.
- Five of the SMART program participants competed and placed in the Louisiana Region 1 Science and Engineering Fair and two advanced to compete in the state fair event. Additionally, one student in the BTA BioStart Internship program at Southwood High School also competed and placed in the regional and state fairs.
- One SMART program participant competed at the International Science and Engineering Fair (ISEF) and won 3rd place receiving \$1,000 in the Translational Medicine category.
- Two SMART program participants were named 2024 Coca-Cola Scholars. They were 2 of 150 Scholars selected from 103,000 applications to receive a \$20,000 college scholarship.

Shreveport Next

Launched in September 2020, Shreveport Next proactively recruits small to mid-sized businesses to relocate to or build facilities in the Shreveport-Bossier area, promoting our region's logistics, workforce, opportunity and capital for businesses. What sets Shreveport Next apart is BRF's ability to go beyond traditional economic incentives to provide opportunities to relocating companies. Since 2020, Shreveport Next has met with more than 400 company executives and built a pipeline worth billions of dollars of capital investment. Shreveport Next brings BRF's values of Innovation, Collaboration, Problem Solving and Bold Action to economic development recruitment, creating a recruitment strategy unique to the Shreveport region.

Major Accomplishments

- Met with 62 companies who are interested in expanding to or relocating in Northwest Louisiana.
- Recruited Multipack Services, a leading beverage manufacturing, packaging and distribution company, to invest \$10.4 million to establish a new production facility in Caddo Parish which will result in an additional 228 indirect new jobs, for a total of 369 potential new jobs in the Northwest Louisiana Region.
- Recruited XL Parts to vacant Shreveport warehouse space, creating eight new jobs.

BIOMEDICAL RESEARCH FOUNDATION OF NORTH LOUISIANA

- Hosted meeting with AEP/SWEPCO, NLEP, and the Port of Caddo-Bossier to plan for utilities expansion at the port in order to attract new businesses.

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

- Recruitment specialist successfully assisted OTS and BRF in identifying and recruiting talent for open positions.
- Renewed multiple contracts and expanded existing contracts into multiple adjacent departments and partners.
- Partnered with Cyera and their distributors to expand the Cyera data security platform into markets in which it already operates.
- Subcontracted projects to a local disadvantaged business and other local design partners to bring more economic development to the Shreveport area.
- Integrated additional technology elements to our SaaS platforms for more robust security, lower cost and better customer experience.
- Continued to review markets opportunities for new products and services.
- Successfully won multiple RFPs creating new opportunities to expand revenue.

Collaboration Link

Collaboration Link builds and manages partnerships among government agencies, industry, universities, and the entrepreneurial small business ecosystem to pursue innovative projects to meet government and economic needs in North Louisiana. 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 Barksdale Air Force Base (BAFB), and U.S. Strategic Command (USSTRATCOM), as well as other government agencies.

Collaboration Link also facilitates technological innovation, dissemination of technical information and financial support from government, industry, and universities. Collaboration

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Link provides advisory services to industry, and coordinates with its partners to provide curriculum development, training, and instruction in invention, entrepreneurship, and industrial innovation.

Major Accomplishments

- Completed facility inspections required to hold classified meetings at InterTech 1. This protected classified space has been used on a regular basis to conduct seminars and workshops with cleared defense industry, academia, and government employees.
- Conducted a hybrid (in-person and virtual) symposium at LSU Shreveport focused on maintaining and modernizing the nuclear Triad, followed by a classified session at InterTech1 the following day with speakers, panelists, and industry participation from across the country.
- Provided engineering and operational support to USSTRATCOM's NC3 Enterprise Center (NEC) through a subcontract to Radiance Technologies.
- Supported Air Force Global Strike Command's Commercial Capabilities Integration and Transition Division (AFGSC/A5N) prototyping and experimentation efforts as well as assisting with development of proposals for Joint Funding for future Defense Innovation Accelerator projects.

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2025 GOALS

Center for Molecular Imaging and Therapy (CMIT)

- Manufacture additional radiopharmaceuticals (both research and clinical use) for a variety of disease states.
- Recruit the Director of Research to lead the CMIT research programs and continue to staff and equip the basic science laboratories.
- Promote radiopharmaceutical distribution and radiochemistry research capabilities regionally and nationally.
- Complete regulatory submission to add Nuclear Pharmacy capability at CMIT including recruiting nuclear pharmacists and equipping the facility.
- Participate in research projects with a variety of collaborators including academia and industry.

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.
- Work 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.

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- Expand Launch Network as an online resource to build the regional entrepreneurial ecosystem by helping startups find partners, capital, and financial and business technical expertise.
- Conduct four 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.
- 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

- Hire new Director for 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

- Enhance product offerings to prepare for upcoming RFP renewals and opportunities across products and services.
- Increase job creation by adding new software developer positions.
- Continue to renew and expand existing contracts while also pursuing new opportunities in transit, government technology, and education industries.
- Work to identify avenues to further work with local, parish and State government departments.
- Partner with purchasing agencies to assist in robust procurement options for new and existing customers.

Collaboration Link

- Provide a Nuclear-Conventional Long-range Strike Collaboration and Innovation Environment in support of AFGSC, USSTRATCOM, and community stakeholders.
- Establish programs to increase collaboration among, and provide subject matter expertise to, businesses and academia supporting the DoD and other government agencies.
- Develop processes to assist the transfer of government technologies to industry for commercialization in support of long-range strike and deterrence needs.
- Expand the USSTRATCOM prototyping and experimentation node at InterTech 1 with capabilities to support classified meetings, workshops, and demonstrations.
- Support Strategic Communications and advocacy activities to increase awareness of the value to national security of AFGSC's conventional and nuclear missions.

BIOMEDICAL RESEARCH FOUNDATION OF NORTH LOUISIANA

EXPENDITURE SUMMARY

	2023 Actual	2024 Amended	2024 Estimated	2025 Budget
Biomedical Fund (280)				
Biomedical Research Center (319)				
Salaries & Benefits	\$ 103,641	\$ 97,040	\$ 109,370	\$ 108,360
Contract Services	2,939,818	3,115,090	3,114,998	3,455,803
Statutory Charges	1,221	1,500	1,355	1,500
Internal Charges	22,048	11,323	11,323	11,972
Other Expenses	7,559	13,000	8,559	13,000
Total Expenditures	3,074,287	3,237,953	3,245,605	3,590,635



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 four members representing the grantee, the Parish Commission. Three of the members are elected public officials and one member is the 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 2023 Estimates U.S. Census Bureau data revealed that Caddo Parish estimated population is 226,386 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, 45.6% White persons not Hispanic, 0.5% American Indian and Alaskan Native, 1.5% Asian, 4.0% Hispanic or Latino of any race, 0.1% Pacific Islander, and 1.9% of two or more races. The 2023 Estimates U.S. Census revealed that of the 98,864 households, 22.3% had children under the age of 6 years old living with them, 32.9% were married couples living together, and 33.3% 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	Funded Enrollment		Number of Classrooms		Performance Profiles	Service Area
	HS	EHS	HS	EHS		
Alphonse Jackson		64		16	5.67	MLK Community
Arc Caddo-Bossier		20*		2	5.64	Highland Community
Balistine W. Hopkins	483		26		5.21	Caddo Heights, Mooretown, Queensborough, Ingleside, Cedar Grove
Brown E. Moore	295		16		4.91	Cedar Grove,
C.E. Galloway	74		4		5.57	Stoner Hill, Highland Waterside
David Raines	56		3		4.86	MLK Community
Eddie Jones	114		6		5.63	Allendale, Lakeside
Faith Lutheran	56		3		5.68	Mooretown
Hersey D. Wilson	124		7		5.39	Caddo Heights, Cedar Grove
Johnnie L. Cochran	139		8		4.85	Caddo Heights, Cedar Grove
Lake Bethlehem	95		5		5.51	MLK Community
Mt. Bethel	56		3		4.74	Keithville Community
Roy "Hoppy" Hopkins	72		4		5.44	Vivian, Oil City, Rodessa, and the northern part of the Parish
Totals	1564	84	85	20	5.32	

*16 EHS slots are for children and 4 for 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 Smart Teach. Both ASQ-3, the screening tool, and Smart Teach, 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.

Smart Teach 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 student riders, the school day begins on the

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bus with the 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 sixth 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

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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.

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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/revised, 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

2024 MAJOR ACCOMPLISHMENTS

- The Caddo Parish Commission Head Start Program was honored to host the Louisiana Head Start Association Conference that was held at the Shreveport Convention Center from July 15 – 19, 2024. Conference Chairs Gregory Bradley, Head Start/EHS Director and Rachel Jackson, Education Coordinator welcomed 550+ attendees from Region VI Head Start Association members– Arkansas, Louisiana, New Mexico, Oklahoma, and Texas.
- Caddo Community Action Agency (CCAA) upskilled staff through a \$578,000 Incumbent Worker Training Program (IWTP) grant administered by LANTEC Corporate Training of Baton Rouge, Louisiana. Over 400 employees received training from November 2023 to November 2024.
- Following a successful pilot of Waterford Reading Academy program with 28 classrooms in 2023, the program was rolled out to all classrooms in 2024. The 2nd Annual Waterford Family Literacy Night was held on March 23, 2024, with over 300 children and families in attendance. It was an evening of fun, hands-on, learning activities spread out as stations throughout the Hersey D. Wilson Gymnasium as well as a raffle with six winners.
- Waterford.org hosted their annual Fall Partner Summit where our Assistant Head Start Director in Charge of Education, Cora Pinesett & Education Coordinator, Janie Smith were asked to participate in the Head Start Panel as guest speakers. Waterford covered 100% of their flights, hotel, transportation, and food costs during the summit.



Left to right: Waterford.org CEO Dr. Matt Hill, Cora Pinesett, Janie Smith, Dr. Deborah Bergeron, Director of the Office of Early Childhood Development and the National Head Start Association, and Daniel Newbold and Cathy Ambridge of Waterford.org

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- Partnered with Caddo Parish Parks and Recreation Department to organize the 3rd Annual T-Ball League season that started on April 18, 2024. The games were played after school at one of the Head Start centers. The Parish Parks and Recreation Department supplied the equipment, and refreshments were served after each game.
- Television and radio advertising campaigns were carried out to increase awareness and help recruit Head Start and Early Head Start students to ensure full program enrollment.
- Caddo Parish Commission funded \$90,000 and supervised the construction of a server room and renovations of the auditorium located at CCAA's Central Office. The makeover included the replacement of ceiling tile, new LED lights, painted walls, new flooring, additional electrical outlets, and two new AC units. In a separate project, the Caddo Parish Commission replaced and painted 14 doors at CCAA's Central Office location.
- The Head Start program centers received minor construction and renovations such as, adding an awning in the bus lane at C. E. Galloway HS center and at the P. Mims building at Balistine W. Hopkins HS center; and extended the awning at Nevada Walker building at Balistine W. Hopkins for bus loading/unloading. Parking lot repairs were done at Lake Bethlehem and Johnnie Cochran HS centers and the bus lane was repaired at Building A of Balistine W. Hopkins HS center.
- The program implemented two new online systems: Maintenance Connection, an asset, inventory, and work order system, to centralize the planning, management, preventative maintenance, and help desk needs of the program and Emburse Expense Enterprise, an expense management system to streamline travel and expenses.
- The program was approved for a mobile unit RV that will be a valuable resource for recruiting children into the program and offering services through our Community Programs department, especially in rural areas of Caddo.
- The program organized a Health & Wellness Retreat in July 2024 as part of the Orientation/Pre-Service activities. The retreat covered topics like: "How to Prevent Burnout", "The Importance of Sleep on Your Health", "Know Your Numbers", as well as had plenty of stations for staff to get health screenings, healthy snacks, and information on mental health well-being.
- Behavior Bootcamp - a 2-day professional development course - was provided by FirstDay Learning to classroom staff and leadership on how to increase confidence in responding to challenging behaviors, ways to help improve children's behaviors, and insight on understanding children's behaviors.
- The Parenting Center, a resource center for Head Start Program families, launched the Computer Lab for parents/guardians to have access to a computer and internet, particularly if they do not have access at home. The computer lab will also be used for parent and staff computer classes.

HEAD START/EARLY HEAD START PROGRAM

- Each Head Start Program center received a kiosk for staff use and to assist with taking parent online applications.
- With funding from the Quality Improvement Grant, each staff received an additional 7.59% with their Cost-of-Living-Increase (COLA).



Celebrating Mardi Gras

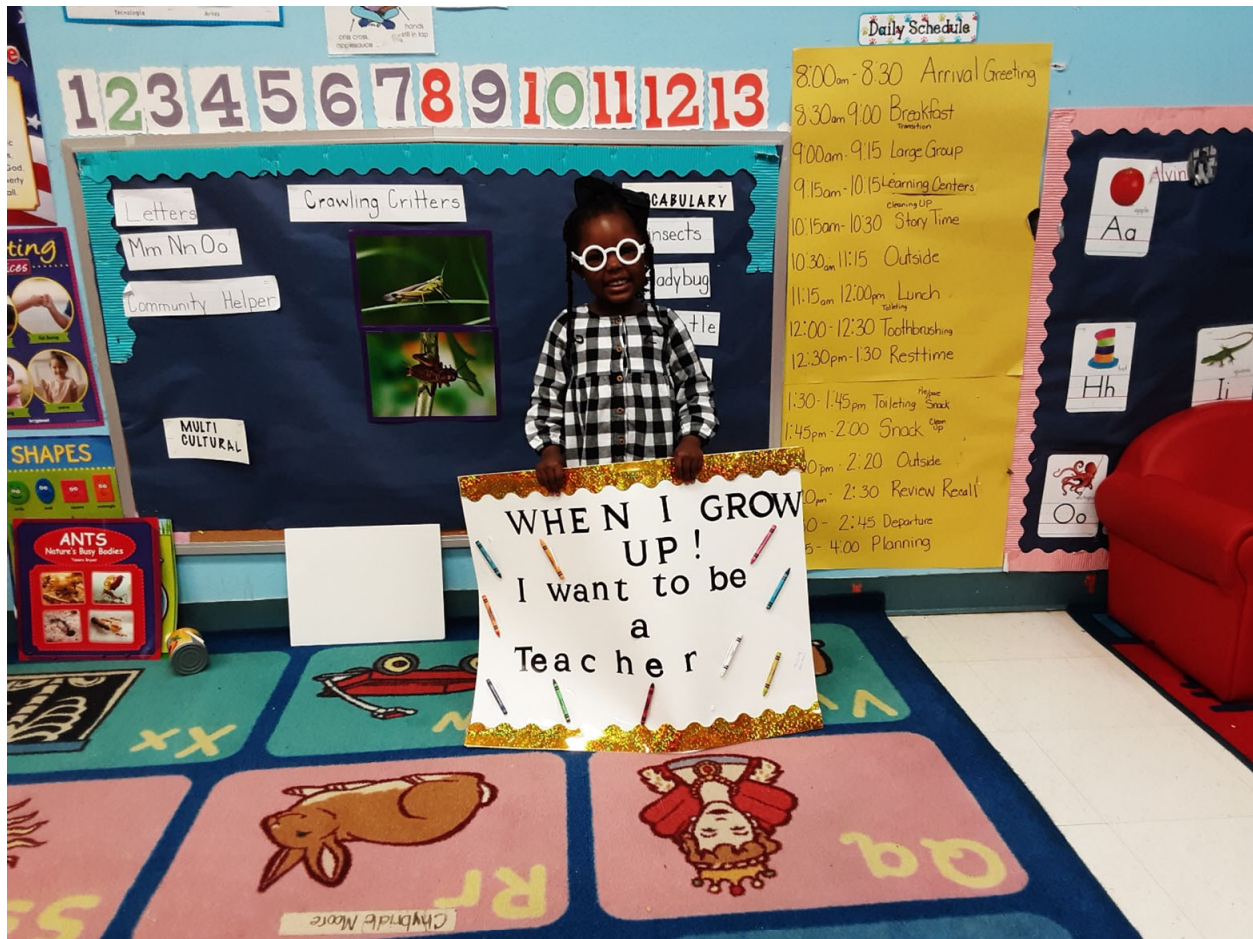


Outdoor learning and playing

HEAD START/EARLY HEAD START PROGRAM

EXPENDITURE SUMMARY

	2023 Actual	2024 Amended	2024 Estimated	2025 Budget
Head Start Fund (296)				
Administration (131)				
Grant Programs	\$ 16,659,267	\$ 14,000,000	\$ 15,540,551	\$ 15,500,000
Total Expenditures	<u>16,659,267</u>	<u>14,000,000</u>	<u>15,540,551</u>	<u>15,500,000</u>



Curriculum Theme of the Week: Careers – “What do you want to be when you grow up?”

HEAD START/EARLY HEAD START PROGRAM



Instructional lesson – Science



Instructional time in large group setting



SUMMARY OF CHANGES BETWEEN 2025 PROPOSED AND ADOPTED BUDGET

E. Edward Jones Trust Fund expenditures increased by \$144,000 to be appropriated for Grace Project, Inc.

This change was a result of decisions made by the Commission during the special meeting to adopt the 2025 Operating and Capital Improvement Budget on December 3, 2024.





<div>PARISH OF CADDO</div> <div>2025 Fund Balance Analysis</div> <div>All Funds</div>										
	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	\$ 18,818,858	12,311,477	7,100,000	1,730,000	16,874,591	257,926	17,132,517	548,960	19,367,818	113%
Special Revenue Funds										
Public Works Fund	\$ 46,330,973	22,752,953	-	22,212,500	9,637,653	-	9,637,653	(9,097,200)	37,233,773	386%
Building Maintenance Fund	\$ 9,604,485	5,942,851	-	698,000	6,252,380	135,200	6,387,580	(1,142,729)	8,461,756	132%
Detention Facilities Fund	\$ 11,001,939	11,603,428	1,000,000	1,000,000	12,924,299	206,326	13,130,625	(1,527,197)	9,474,742	72%
Parks and Recreation Fund	\$ 2,340,740	1,933,288	500,000	-	2,502,551	-	2,502,551	(69,263)	2,271,477	91%
Solid Waste Fund	\$ 30,428,403	5,664,151	-	2,552,000	5,325,966	-	5,325,966	(2,213,815)	28,214,588	530%
Juvenile Justice Fund	\$ 8,062,708	5,088,426	3,550,000	50,000	9,811,170	-	9,811,170	(1,222,744)	6,839,964	70%
Health Tax Fund	\$ 5,465,143	4,433,318	-	265,000	4,451,748	89,100	4,540,848	(372,530)	5,092,613	112%
Biomedical Fund	\$ 1,997,003	3,650,672	-	-	3,590,635	-	3,590,635	60,037	2,057,040	57%
Riverboat Fund	\$ 249,811	849,500	450,000	-	1,459,267	-	1,459,267	(159,767)	90,044	6%
Criminal Justice Fund	\$ 4,195,250	7,749,804	3,000,000	10,500,000	265,247	-	265,247	(15,443)	4,179,807	1576%
Head Start Fund	\$ -	15,500,000	-	-	15,500,000	-	15,500,000	-	-	0%
Oil and Gas Fund	\$ 10,626,275	1,438,000	-	7,300,000	64,731	400,200	464,931	(6,326,931)	4,299,344	925%
Opioid Settlement Fund	\$ 143,591	512,000	-	50,000	538,172	-	538,172	(76,172)	67,419	13%
Economic Development Fund	\$ 1,475,717	560,000	-	-	618,726	-	618,726	(58,726)	1,416,991	229%
Economic Develop Trust Fund	\$ 51,987	1,050	-	-	50,500	-	50,500	(49,450)	2,537	5%
Law Officers Witness Fund	\$ 26,487	12,750	-	-	33,255	-	33,255	(20,505)	5,982	18%
Housing Choice Voucher Fund	\$ 5,326	700,000	-	-	700,000	-	700,000	-	5,326	1%
American Rescue Fund	\$ 453,781	10,080,000	-	3,100,000	7,400,000	-	7,400,000	(420,000)	33,781	0%
E. Edward Jones Housing Fund	\$ 2,446,134	12,500	-	-	1,152,516	-	1,152,516	(1,140,016)	1,306,118	113%
Reserve Trust Fund	\$ 39,961,472	763,000	3,500,000	-	360,822	-	360,822	3,902,178	43,863,650	12157%
Debt Service Fund										
Debt Service Fund	\$ 4,734,262	3,348,726	-	-	166,356	3,875,266	4,041,622	(692,896)	4,041,366	100%
Capital Project Funds										
Capital Improvement Fund I	\$ 247,804	8,500	-	-	9,181	-	9,181	(681)	247,123	2692%
Capital Improvement Fund II	\$ 2,509,223	15,000	-	-	-	-	-	15,000	2,524,223	100%
Capital Improvement Fund III	\$ 14,600,159	40,000	-	7,775,000	-	-	-	(7,735,000)	6,865,159	100%
Internal Service Funds										
Group Insurance Fund	\$ 2,673,766	6,657,890	-	-	7,448,626	-	7,448,626	(790,736)	1,883,030	25%
General Insurance Fund	\$ 352,325	2,238,100	-	-	2,534,743	-	2,534,743	(296,643)	55,682	2%



PARISH OF CADDO

**Budget Summary
Governmental Funds**

	<u>2023</u> Adopted Total	<u>2024</u> Adopted Total	<u>2025 Adopted</u>					% Change From PY
			General	Special Revenue	Debt Service	Capital Project	Total	
<u>Revenues</u>								
Ad Valorem Taxes	\$ 49,065,765	51,701,912	8,681,477	46,633,703	3,338,726	-	58,653,906	13.45%
Sales Taxes	13,400,000	14,925,000	-	16,000,000	-	-	16,000,000	7.20%
Licenses and Permits	1,219,500	1,389,000	895,000	367,500	-	-	1,262,500	(9.11%)
Intergovernmental	48,699,368	44,340,864	1,999,000	30,692,588	-	-	32,691,588	(26.27%)
Gaming	1,200,000	1,400,000	200,000	1,390,000	-	-	1,590,000	13.57%
Oil and Gas	750,000	1,000,000	-	1,000,000	-	-	1,000,000	0.00%
Charges for Services	611,300	652,250	211,000	473,100	-	-	684,100	4.88%
Fines and Forfeitures	10,000	10,000	-	12,000	-	-	12,000	20.00%
Rents and Interest Earned	1,451,153	1,764,897	100,000	1,962,300	10,000	170,869	2,243,169	27.10%
Other Revenues	360,500	1,402,500	225,000	716,500	-	-	941,500	(32.87%)
Total Revenues	116,767,586	118,586,423	12,311,477	99,247,691	3,348,726	170,869	115,078,763	(2.96%)
<u>Expenditures</u>								
Parish Commission	764,920	785,753	856,164	-	-	-	856,164	8.96%
District Court	2,084,253	2,201,906	2,461,726	-	-	-	2,461,726	11.80%
District Attorney	7,140,013	7,684,254	7,746,652	-	-	300,000	8,046,652	4.72%
Coroner	243,000	294,000	287,330	-	-	60,000	347,330	18.14%
Administration and Legal	1,790,600	3,375,212	1,186,513	538,172	-	150,000	1,874,685	(44.46%)
Human Resources	258,745	275,247	303,420	-	-	-	303,420	10.24%
Finance	498,154	541,976	569,118	-	-	-	569,118	5.01%
Communications	-	131,881	271,615	-	-	-	271,615	105.95%
Information Systems	338,346	393,779	307,357	-	-	300,000	607,357	54.24%
Registrar of Voters/Elections	923,267	949,522	997,945	-	-	-	997,945	5.10%
LSU Extension Service	72,500	82,500	78,800	-	-	-	78,800	(4.48%)
Head Start	13,500,000	14,000,000	-	15,500,000	-	-	15,500,000	10.71%
Housing Choice Voucher Program	500,000	550,000	-	700,000	-	-	700,000	27.27%
Public Works	22,380,753	26,908,917	-	9,637,653	-	19,042,500	28,680,153	6.58%
Public Building Maintenance	8,197,518	12,174,870	277,756	6,996,020	-	4,056,000	11,329,776	(6.94%)
Caddo Correctional Center	12,375,302	18,243,212	-	12,924,299	-	5,557,000	18,481,299	1.31%
Parks and Recreation	5,596,196	13,304,002	-	2,502,551	-	5,092,000	7,594,551	(42.92%)
Solid Waste Disposal	5,766,043	5,579,489	-	5,325,966	-	2,552,000	7,877,966	41.20%
Juvenile Court	1,013,859	1,192,200	-	964,396	-	50,000	1,014,396	(14.91%)
Juvenile Probation Operations	4,135,517	4,809,411	-	4,847,392	-	138,000	4,985,392	3.66%
Juvenile Detention	2,953,163	2,904,626	-	3,255,742	-	-	3,255,742	12.09%
Parish Health Unit	1,286,766	2,064,534	-	900,853	-	655,000	1,555,853	(24.64%)
Animal Services and Mosquito Control	3,552,091	3,707,221	-	3,466,275	-	160,000	3,626,275	(2.18%)

PARISH OF CADDO

Budget Summary
Governmental Funds

	<u>2023</u> Adopted Total	<u>2024</u> Adopted Total	<u>2025 Adopted</u>					
			General	Special Revenue	Debt Service	Capital Project	Total	% Change From PY
Economic Development	691,000	350,000	-	350,000	-	-	350,000	0.00%
Debt Service	3,588,012	4,274,441	257,926	-	4,041,622	-	4,299,548	0.59%
Emergency Rental Assistance	12,498,318	1,013,936	-	1,152,516	-	-	1,152,516	13.67%
American Rescue Plan	18,012,000	10,000,000	-	7,400,000	-	-	7,400,000	(26.00%)
All Other	6,232,760	8,153,720	1,530,195	7,008,629	-	136,550	8,675,374	6.40%
Total Expenditures	136,393,096	145,946,609	17,132,517	83,470,464	4,041,622	38,249,050	142,893,653	(2.09%)
Excess (Deficiency) of Revenues Over Expenditures	(19,625,510)	(27,360,186)	(4,821,040)	15,777,227	(692,896)	(38,078,181)	(27,814,890)	1.66%
Other Financing Sources (Uses)								
Proceeds From Bond Issue	-	-	-	-	-	-	-	0.00%
Operating and Capital Transfers In	37,137,000	70,840,500	7,100,000	12,000,000	-	38,132,500	57,232,500	(19.21%)
Operating and Capital Transfers Out	(37,137,000)	(70,840,500)	(1,730,000)	(47,727,500)	-	(7,775,000)	(57,232,500)	(19.21%)
Total Other Financing Sources (Uses)	-	-	5,370,000	(35,727,500)	-	30,357,500	-	0.00%
Net Change in Fund Balances	(19,625,510)	(27,360,186)	548,960	(19,950,273)	(692,896)	(7,720,681)	(27,814,890)	1.66%
Fund Balance at Beginning of Year	209,935,345	239,227,779	18,818,858	174,867,225	4,734,262	35,389,669	233,810,014	(2.26%)
Fund Balance at End of Year	\$ 190,309,835	211,867,593	19,367,818	154,916,952	4,041,366	27,668,988	205,995,124	(2.77%)

PARISH OF CADDO

Budget Summary Internal Service Funds

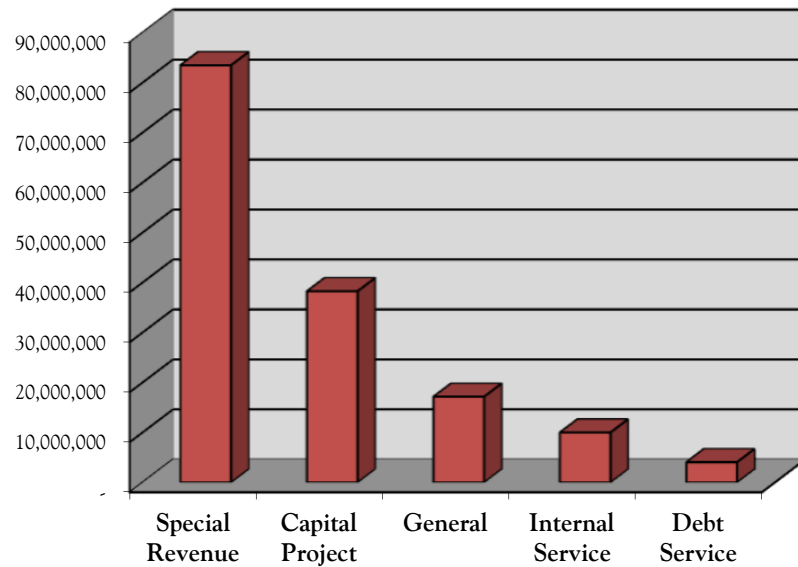
	2023 Adopted Total	2024 Adopted Total	2025 Adopted			% Change From PY
			Group Insurance	General Insurance	Total	
<u>Operating Revenues</u>						
Employer Group Insurance Contributions	\$ 3,711,489	3,688,033	3,872,435	-	3,872,435	5.00%
Employee Group Insurance Contributions	1,264,926	1,349,705	1,417,190	-	1,417,190	5.00%
Retired Employee Group Insurance Contributions	325,000	325,000	340,000	-	340,000	4.62%
Employer Retired Group Insurance Contributions	897,431	960,253	1,008,265	-	1,008,265	5.00%
Casualty Insurance Premiums	1,059,997	1,219,000	-	1,470,000	1,470,000	20.59%
Workers Compensation Insurance Premiums	482,000	506,100	-	756,100	756,100	49.40%
Miscellaneous Revenue	-	-	-	-	-	0.00%
Total Operating Revenues	7,740,843	8,048,091	6,637,890	2,226,100	8,863,990	10.14%
<u>Operating Expenses</u>						
Employee Group Insurance Program	6,625,062	6,671,973	7,448,626	-	7,448,626	11.64%
Casualty Insurance Program	1,323,128	1,685,361	-	1,692,180	1,692,180	0.40%
Workers Compensation Insurance Program	833,286	833,440	-	842,563	842,563	1.09%
Total Operating Expenses	8,781,476	9,190,774	7,448,626	2,534,743	9,983,369	8.62%
Total Operating Income (Expense)	(1,040,633)	(1,142,683)	(810,736)	(308,643)	(1,119,379)	(2.04%)
<u>Non-Operating Revenue (Expense)</u>						
Interest Earned	25,000	25,000	20,000	12,000	32,000	28.00%
Interest Expense	-	-	-	-	-	0.00%
Transfer to Capital Outlay	-	(55,000)	-	-	-	(100.00%)
Total Non-Operating Income (Expense)	25,000	(30,000)	20,000	12,000	32,000	(206.67%)

PARISH OF CADDO

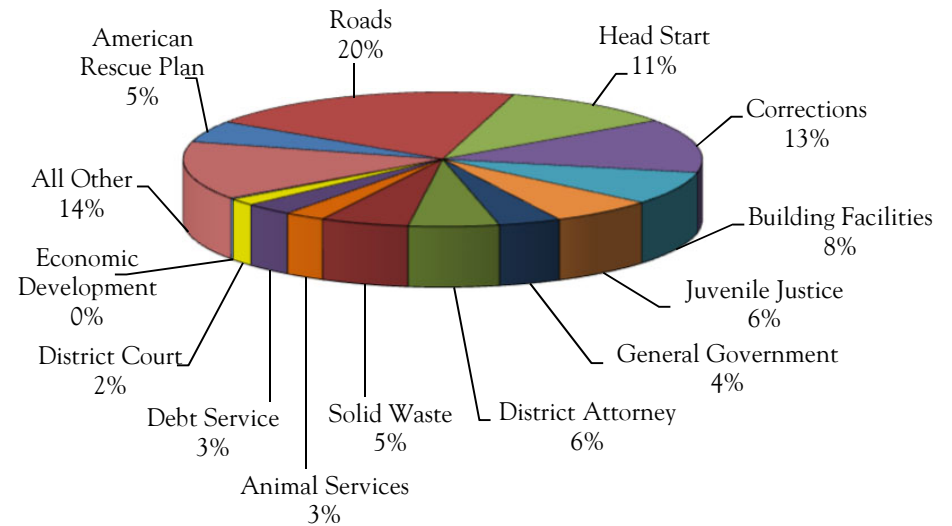
Budget Summary Internal Service Funds

	2023 Adopted Total	2024 Adopted Total	2025 Adopted Group Insurance	2025 Adopted General Insurance	2025 Adopted Total	% Change From PY
Change in Net Assets	(1,015,633)	(1,172,683)	(790,736)	(296,643)	(1,087,379)	(7.27%)
Net Position at Beginning of Year	4,539,894	4,129,202	2,673,766	352,325	3,026,091	(26.71%)
Net Position at End of Year	\$ 3,524,261	2,956,519	1,883,030	55,682	1,938,712	(34.43%)

EXPENDITURES BY FUND TYPE - ALL FUNDS



EXPENDITURES - GOVERNMENTAL FUNDS



PARISH OF CADDO

5-Year Forecast Governmental Funds

		Adopted Budget	FORECAST				
		2025	2026	2027	2028	2029	2030
<u>Revenues</u>							
Ad Valorem Taxes	\$	58,653,906	59,826,984	61,023,524	62,243,994	63,488,874	64,758,652
Sales Taxes		16,000,000	16,240,000	11,075,000	11,241,000	11,410,000	11,581,150
Licenses and Permits		1,262,500	1,275,125	1,251,660	1,264,180	1,276,820	1,289,600
Intergovernmental		32,691,588	26,767,681	27,303,035	22,849,095	23,306,077	23,772,198
Gaming		1,590,000	1,300,000	1,250,000	1,250,000	1,200,000	1,200,000
Oil and Gas		1,000,000	500,000	550,000	600,000	650,000	700,000
Charges for Services		684,100	697,782	711,738	725,972	740,492	755,302
Fines and Forfeitures		12,000	12,100	12,200	12,300	12,400	12,500
Rents and Interest Earned		2,243,169	2,200,000	2,222,000	2,244,000	2,266,000	2,288,000
Other Revenues		941,500	190,000	191,900	193,819	195,757	197,715
Total Revenues		115,078,763	109,009,672	105,591,056	102,624,361	104,546,420	106,555,117
<u>Expenditures</u>							
Parish Commission		856,164	873,287	890,753	908,568	926,739	945,274
District Court		2,461,726	2,510,961	2,561,180	2,612,403	2,664,651	2,717,944
District Attorney		8,046,652	8,207,585	8,371,737	8,539,171	8,709,955	8,884,154
Coroner		347,330	354,277	361,362	368,589	375,961	383,480
Administration and Legal		1,874,685	4,612,339	4,704,586	4,798,677	4,894,651	4,992,544
Human Resources		303,420	309,488	315,678	321,992	328,432	335,000
Finance		569,118	580,500	592,110	603,953	616,032	628,352
Communications		271,615	277,047	282,588	288,240	294,005	299,885
Information Systems		607,357	619,504	631,894	644,532	657,423	670,571
Registrar of Voters/Elections		997,945	1,017,904	1,038,262	1,059,027	1,080,208	1,101,812
LSU Extension Service		78,800	80,376	81,984	83,623	85,296	87,002
Head Start		15,500,000	15,810,000	16,126,200	16,448,724	16,777,698	17,113,252
Housing Choice Voucher Program		700,000	714,000	728,280	742,846	757,703	772,857
Public Works		28,680,153	16,895,220	17,233,124	17,577,787	17,929,343	18,287,929
Public Building Maintenance		11,329,776	7,772,000	7,927,440	8,085,989	8,247,709	8,412,663
Caddo Correctional Center		18,481,299	10,589,668	10,801,461	11,017,491	11,237,840	11,462,597

PARISH OF CADDO

5-Year Forecast Governmental Funds

	Adopted Budget 2025	FORECAST				
		2026	2027	2028	2029	2030
Parks and Recreation	7,594,551	3,099,889	3,161,887	3,225,125	3,289,627	3,355,420
Solid Waste Disposal	7,877,966	4,133,254	4,215,919	4,300,237	4,386,242	4,473,967
Juvenile Court	1,014,396	987,089	1,006,831	1,026,967	1,047,507	1,068,457
Juvenile Probation Operations	4,985,392	5,085,100	5,186,802	5,290,538	5,396,349	5,504,276
Juvenile Detention	3,255,742	3,320,857	3,387,274	3,455,019	3,524,120	3,594,602
Parish Health Unit	1,555,853	1,023,443	1,043,912	1,064,790	1,086,086	1,107,808
Animal Services and Mosquito Control	3,626,275	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	4,299,548	4,385,539	3,686,302	3,760,030	3,835,203	3,911,908
American Rescue Plan	7,400,000	-	-	-	-	-
All Other	9,827,890	4,712,331	4,806,578	4,000,000	4,010,000	4,010,000
Total Expenditures	142,893,653	101,764,070	103,012,404	104,169,945	106,183,316	108,226,783
Excess (Deficiency) of Revenues Over Expenditures	(27,814,890)	7,245,602	2,578,652	(1,545,584)	(1,636,896)	(1,671,667)
Fund Balance at Beginning of Year	233,810,014	205,995,124	213,240,726	215,819,379	214,273,795	212,636,899
Fund Balance at End of Year	\$ 205,995,124	213,240,726	215,819,379	214,273,795	212,636,899	210,965,232

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.gov.

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.

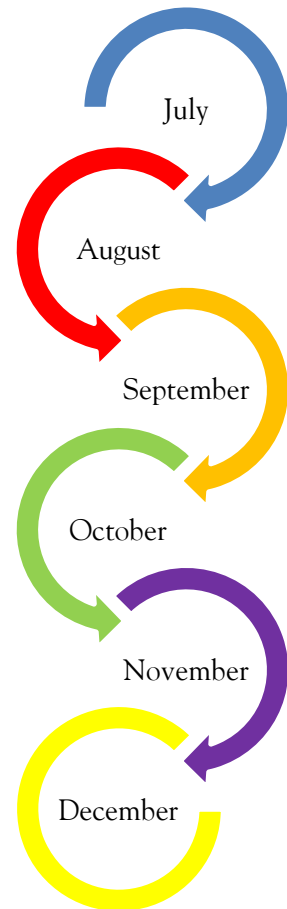
Budgets for the internal service funds are prepared on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when obligated to the Parish and expenses are recognized when a commitment is made.

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 2025 budget	July 22, 2024
Budget Team convened to begin initial discussion of overall goals and priorities	August 9, 2024
Budget Team sets capital outlay priorities	August 9, 2024
Budget Team received and reviewed first draft of funding proposals	August 12, 2024
Submission deadline for final departmental and agency funding requests	August 12, 2024
Budget Team made final determination of proposed operating and capital budgets	September 6, 2024
Budget presented to Parish Commission at special meeting	October 31, 2024
Parish Commission holds Public Hearing on proposed budget	November 21, 2024
Parish Commission adopts final budget at special meeting	December 3, 2024



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:

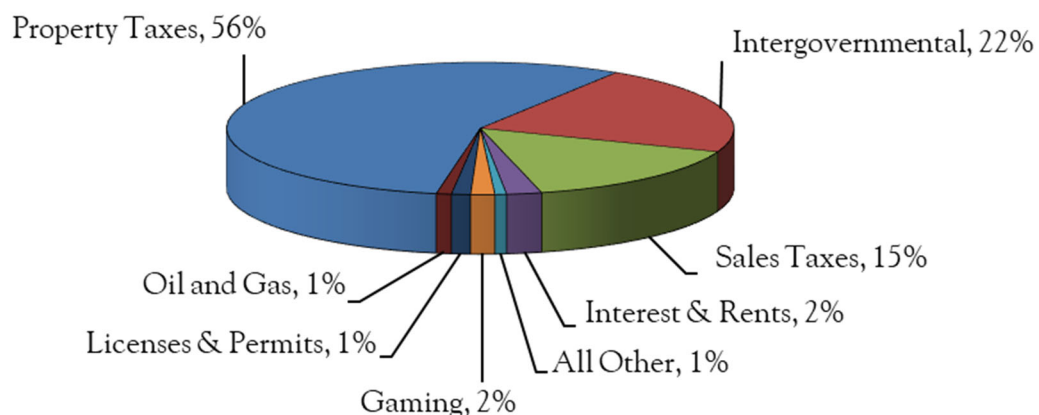
Balanced Budget

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 172. 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)

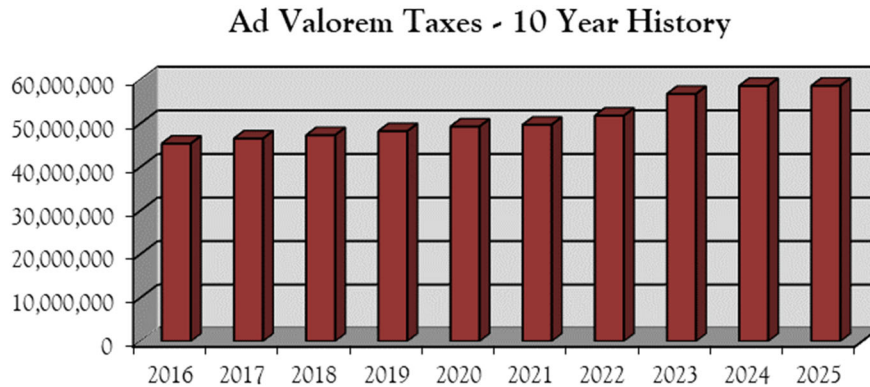
In 2025, ad valorem taxes are estimated to generate \$58.7 million or 51% of the Parish's total revenues. Ad valorem taxes are included in the General Fund, certain Special Revenue Funds and the Debt Service Fund. The ad valorem revenue remained stagnant from 2017 to 2022 due to the lack of any significant oil and gas activity. The ad valorem revenue increased in 2023 due to increased oil and gas activity. The Parish expects to see an increase of approximately 5% in 2025 due to an overall increase in property tax assessment.

It has been 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 usually does not roll-forward, increases in ad valorem taxes are the result of new properties being added to the tax rolls. However, the Commission voted to roll-forward tax millages during the year 2024; therefore, the Parish will see an additional increase of \$1 million in ad valorem taxes. 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 2025 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 2025 tax revenues. The taxable valuation for 2024 is projected to increase by 5% from the Assessor's estimate for 2023, which increased 4% from the 2022 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 2025, the estimate for these items was 2.5%, the same as 2024 and 2023. The Parish decreased the estimate of uncollectible taxes by 1% in 2022.

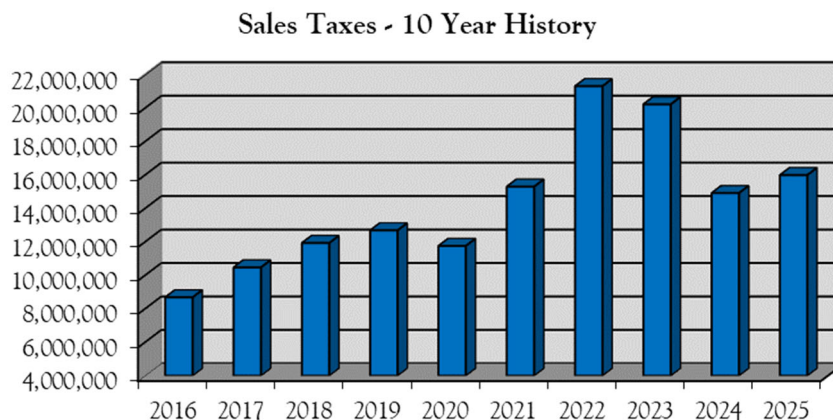


Sales Taxes

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 14% of the Parish's total revenues for 2025. 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.

Oil and gas production is anticipated to remain stable in 2025, accordingly, the Parish is projecting a small increase for 2025 from the estimated 2024 sales tax collections.



FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

Intergovernmental Revenues

Intergovernmental Revenues represent approximately 26% of total revenues for 2025. 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.

Intergovernmental Revenues can vary widely from year to year given the nature of state grants received for the year. The 2025 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 2025 are relatively certain. Revenues for the remainder of 2025 are projected at the same level until more information is received from the State.

Gaming Revenues

Gaming revenues represent approximately 1.4% of total revenue for 2025. Gaming revenues consist of a share of the proceeds from two riverboat casinos, video poker machines operated within the unincorporated areas of the Parish and sports wagering revenue. Gaming revenues are included primarily in the Riverboat Fund with a small percentage, consisting of video poker revenues, in the Economic Development Fund and sports wagering revenue in the General 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 \$1.59 million in gaming revenues. This source of revenue is highly vulnerable given that the total revenue depends primarily on total revenues earned by the casinos.

Gaming receipts vary monthly and revenue budgets are calculated based upon the trend established during the previous twelve months. 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.

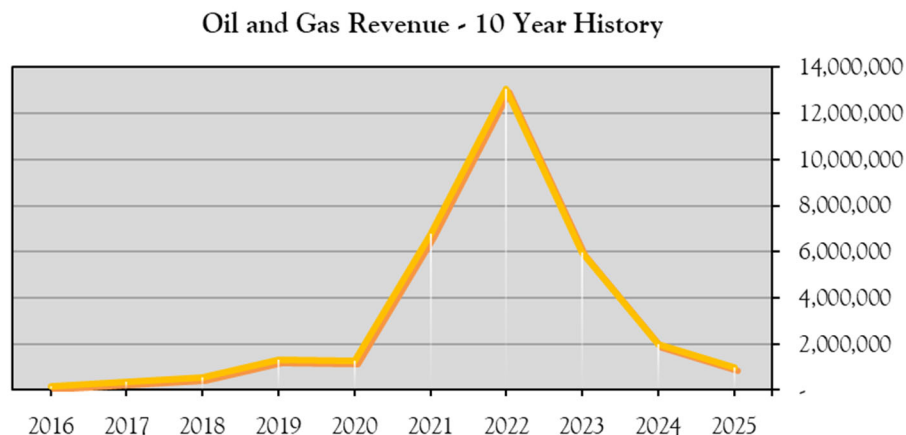


FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

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 2025. This is the same as the 2024 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.



One-Time Revenues

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

Operational Expenditures

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

FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

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 2023 and 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 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 2025 projected fund balance for the General Fund is over \$18.1 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.

FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

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 175. State law allows a maximum debt limit equal to 35% of the total assessed valuation for the Parish. At December 31, 2024 the total bonded debt of \$28,385,000 will represent approximately 3.43% of the debt ceiling of \$828,432,045

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 2024. This rate may be reduced as the outstanding balance is lowered through principal maturities. It is the Parish's policy to hold a minimum of one year's debt service in reserve. The Parish's goal is to maintain this levy and have sufficient funds on hand to meet the last year's debt service requirement.

Budgetary Controls

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

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

Risk Management

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

FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

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% of gross wages. The Parish rate decreased to 11% in 2025 from 11.5% in 2024. The employer and employee contribution obligations are established and may be amended by Louisiana State Statute. All deducted and matched funds are remitted to the retirement system. Retirement benefits are administered by the statewide plan and are not guaranteed by the Parish.

CPERS

Twenty-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% for 2025.

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).

FINANCIAL POLICIES, MAJOR REVENUE ASSUMPTIONS AND TRENDS

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

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
- 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 2025 budgets included in this document.

	Major Fund in 2023	Non-Major Fund in 2023	Included in 2025 Budget	Included in 2023 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		✓	✓	✓
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

DEPARTMENT – FUND RELATIONSHIP

The following table shows which departments are represented within each budgeted fund for the fiscal year 2025.

	Commission Office	Administration	Finance	Human Resources	Communications	Information Systems	Public Works	Facilities & Maintenance	Animal Services	Juvenile Services
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		✓	✓							

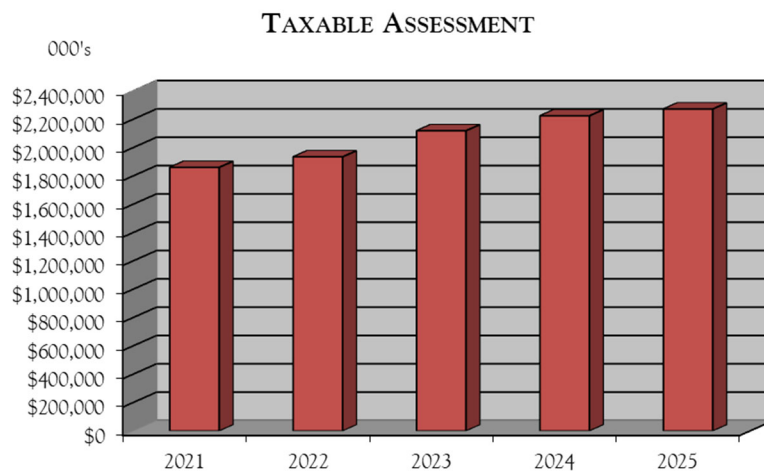
PARISH OF CADDO

TAXABLE ASSESSMENT

2021 - 2025

Geographical Component	Actual per Assessment Roll			Projected	
	2021	2022	2023	2024	2025
Exempt Municipalities:					
Shreveport	1,302,235,780	1,343,682,844	1,418,252,003	1,512,602,768	1,542,854,823
Vivian	10,965,991	12,070,009	12,946,835	13,377,512	13,578,175
Bossier City	5,307,441	5,272,961	5,740,141	5,909,032	5,938,577
	1,318,509,212	1,361,025,814	1,436,938,979	1,531,889,312	1,562,371,575
Remainder of Parish	543,078,583	575,034,503	683,215,263	704,544,027	722,157,628
Total	1,861,587,795	1,936,060,317	2,120,154,242	2,236,433,339	2,284,529,203

Growth Projection		
	2024	2025
Shreveport	5.55%	2.00%
Vivian	7.26%	1.50%
Bossier City	8.86%	0.50%
Remainder of Parish	18.81%	2.50%
Total Assessment	5.48%	2.20%



PARISH OF CADDO
SCHEDULE OF MILLAGE RATES
2021 - 2025

Millage Purpose	Authorized Through	Millage Rate				
		Levied				Adopted 2025
		2021	2022	2023	2024	
General Fund:						
Exempt Municipalities	Continuous	3.06	3.06	3.06	2.94	2.94
Remainder of Parish	Continuous	6.13	6.13	6.13	5.89	5.89
Public Works:						
Road and Bridge	2033	2.74	2.70	2.70	2.70	2.70
Solid Waste Disposal	2033	0.00	0.00	0.00	0.00	0.00
Drainage	2033	0.93	0.93	0.93	0.93	0.93
		3.67	3.63	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	0.80	0.80
		0.84	0.84	0.84	0.80	0.80
Courthouse Maintenance	2031	2.76	2.72	2.72	2.59	2.59
Detention Facilities	2033	5.06	5.06	5.06	5.10	5.10
Juvenile Court	2031	2.00	1.97	1.97	1.88	1.88
Public Health:	2033	1.17	1.17	1.17	1.14	1.14
	2030	0.78	0.78	0.78	0.78	0.78
		1.95	1.95	1.95	1.92	1.92
Biomedical Center	2032	1.66	1.66	1.66	1.61	1.61
Criminal Justice System:	2033	3.31	3.36	3.36	3.41	3.41
	2032	0.07	0.07	0.07	0.07	0.07
		3.38	3.43	3.43	3.48	3.48
Debt Service	Bond Term	1.50	1.50	1.50	1.50	1.50
Total - Exempt Municipalities		25.88	25.82	25.82	25.45	25.45
Total Remainder of Parish		28.95	28.89	28.89	28.40	28.40

* Reflecting adjustment per revaluation of 2024 Assessment Roll.

PARISH OF CADDO

AD VALOREM REVENUE PROJECTION

2024 (CURRENT YEAR)

Millage	Gross Revenue	Estimated Uncollectible Taxes 2.50%	Payments In Lieu of Taxes	Estimated Prior Year Taxes	Net Revenue	Retirement Contrib from Taxes 2.96%
General Fund:						
Exempt Municipalities	\$4,503,750	(112,590)	41,519	44,863	4,477,542	133,310
Remainder of Parish	4,149,760	(103,740)	0	21,112	4,067,132	122,830
	8,653,510	(216,330)	41,519	65,975	8,544,674	256,140
Public Works:						
Road and Bridge	6,038,370	(150,960)	0	75,010	5,962,420	178,730
Solid Waste Disposal	0	0	0	2,093	2,093	0
Drainage	2,079,880	(52,000)	0	17,596	2,045,476	61,560
	8,118,250	(202,960)	0	94,699	8,009,989	240,290
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	1,789,150	(44,730)	0	12,269	1,756,689	52,960
	1,789,150	(44,730)	0	12,269	1,756,689	52,960
Building Maintenance	5,792,360	(144,810)	0	38,084	5,685,634	171,450
Detention Facilities	11,383,450	(284,590)	0	85,597	11,184,457	336,940
Juvenile Justice	4,204,490	(105,110)	0	28,221	4,127,601	124,450
Public Health:						
Original	2,549,530	(63,740)	0	17,893	2,503,683	75,460
Supplemental	1,766,780	(44,170)	0	12,957	1,735,567	52,290
	4,316,310	(107,910)	0	30,850	4,239,250	127,750
Biomedical Center	3,623,020	(90,580)	0	27,112	3,559,552	107,240
Criminal Justice	7,738,060	(193,450)	0	25,879	7,570,489	229,040
Debt Service	3,354,650	(83,870)	0	24,247	3,295,027	99,290
Total	\$58,973,250	(\$1,474,340)	\$41,519	\$432,933	\$57,973,362	\$1,745,550

PARISH OF CADDO

AD VALOREM REVENUE PROJECTION

2025 (BUDGET YEAR)

Millage	Gross Revenue	Estimated Uncollectible Taxes 2.50%	Payments In Lieu of Taxes	Estimated Prior Year Taxes	Net Revenue	Retirement Contrib from Taxes 2.96%
General Fund:						
Exempt Municipalities	\$4,593,370	(114,830)	37,771	24,675	4,540,986	135,960
Remainder of Parish	4,253,510	(106,340)	0	11,612	4,158,782	125,900
	8,846,880	(221,170)	37,771	36,286	8,699,767	261,860
Public Works:						
Road and Bridge	6,168,230	(154,210)	0	41,256	6,055,276	182,570
Solid Waste Disposal	0	0	0	1,151	1,151	0
Drainage	2,124,610	(53,120)	0	9,678	2,081,168	62,890
	8,292,840	(207,330)	0	52,085	8,137,595	245,460
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	1,827,620	(45,690)	0	6,748	1,788,678	54,100
	1,827,620	(45,690)	0	6,748	1,788,678	54,100
Building Maintenance	5,916,930	(147,920)	0	20,946	5,789,956	175,140
Detention Facilities	11,628,250	(290,710)	0	47,078	11,384,618	344,180
Juvenile Justice	4,294,910	(107,370)	0	15,522	4,203,062	127,130
Public Health:						
Original	2,604,360	(65,110)	0	9,841	2,549,091	77,090
Supplemental	1,804,780	(45,120)	0	7,126	1,766,786	53,420
	4,409,140	(110,230)	0	16,968	4,315,878	130,510
Biomedical Center	3,700,940	(92,520)	0	14,912	3,623,332	109,540
Criminal Justice	7,904,470	(197,610)	0	14,234	7,721,094	233,960
Debt Service	3,426,790	(85,670)	0	13,336	3,354,456	101,430
Total	\$60,248,770	(\$1,506,220)	\$37,771	\$238,114	\$59,018,435	\$1,783,310

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	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	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	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	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, 2023

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.

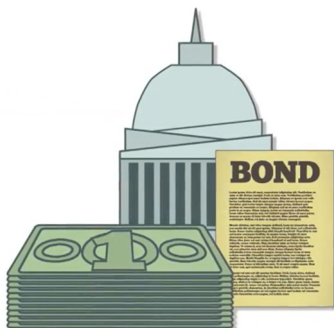
Under Louisiana law, the Parish's outstanding general obligation debt shall not exceed 10% of the assessed valuation for bonded debt for any purpose and 35% of the total assessed value for all purposes. A total of approximately \$828,432,045 of additional bonded debt could be issued pursuant to the 35% limitation.

Calculation of the legal debt limit based on the audited data contained the Fiscal Year 2023 Comprehensive Annual Financial Report:

Total 2023 Assessed Value for Parish	<u>\$2,459,321,185</u>
	Refunding Bonds
Debt limit - 10% of assessed value for any one purpose:	\$245,932,119
Parish Debt plus interest applicable to Debt Limit:	<u>32,330,370</u>
Legal debt margin:	<u>\$213,601,749</u>

The Parish of Caddo's current net debt applicable to the debt limit is 13.15%, 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 2025.



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, 2024

<u>Bond Issue</u>	<u>Principal Outstanding 12/31/2023</u>	<u>2024</u>			<u>Principal Outstanding 12/31/2024</u>
		<u>Additions (Reductions)</u>	<u>Principal Payments</u>	<u>Interest Payments</u>	
GOB Refunding, May 2014	\$ 2,985,000	\$ -	\$ (700,000)	\$ 99,975	\$ 2,285,000
GOB Refunding, August 2015	3,550,000	-	(640,000)	158,300	2,910,000
GOB Refunding, June 2016	4,475,000	-	(690,000)	84,665	3,785,000
GOB Issue, March 2023	20,000,000	-	(595,000)	898,188	19,405,000
	<u>\$ 31,010,000</u>	<u>\$ -</u>	<u>\$ (2,625,000)</u>	<u>\$ 1,241,128</u>	<u>\$ 28,385,000</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:

<u>Years ending December 31:</u>	<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>
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>\$ 2,285,000</u>	<u>\$ 137,463</u>	<u>\$ 2,910,000</u>	<u>\$ 300,500</u>	<u>\$ 3,785,000</u>	<u>\$ 198,799</u>
<u>Years ending December 31:</u>	<u>2023 Issue</u>		<u>TOTAL</u>		<u>GRAND TOTAL</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>		
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>\$ 19,405,000</u>	<u>\$ 9,410,979</u>	<u>\$ 28,385,000</u>	<u>\$ 10,047,741</u>	<u>\$ 38,432,741</u>	

PARISH OF CADDO

STATEMENT OF LIMITED TAX REVENUE BONDS

DECEMBER 31, 2024

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.

Bond Issue	Principal	2024		Principal
	Outstanding	Additions	Principal	Outstanding
	12/31/2023	(Reductions)	Payments	12/31/2024
Limited Tax Revenue Bonds, Refunding 2019	\$ 2,705,000	-	(355,000)	\$ 2,350,000
Limited Tax Revenue Bonds, Series 2020	8,205,000	-	(360,000)	\$ 7,845,000
	<u>\$ 10,910,000</u>	<u>-</u>	<u>(715,000)</u>	<u>\$ 10,195,000</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:

Years ending December 31:	2019 Refunding	
	Principal	Interest
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>\$ 2,350,000</u>	<u>\$ 157,833</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, 2024

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

Years ending December 31:	2020 Series		TOTAL		GRAND TOTAL
	Principal	Interest	Principal	Interest	
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>\$ 7,845,000</u>	<u>\$ 2,243,700</u>	<u>\$ 10,195,000</u>	<u>\$ 2,401,533</u>	<u>\$ 12,596,533</u>

PARISH OF CADDO

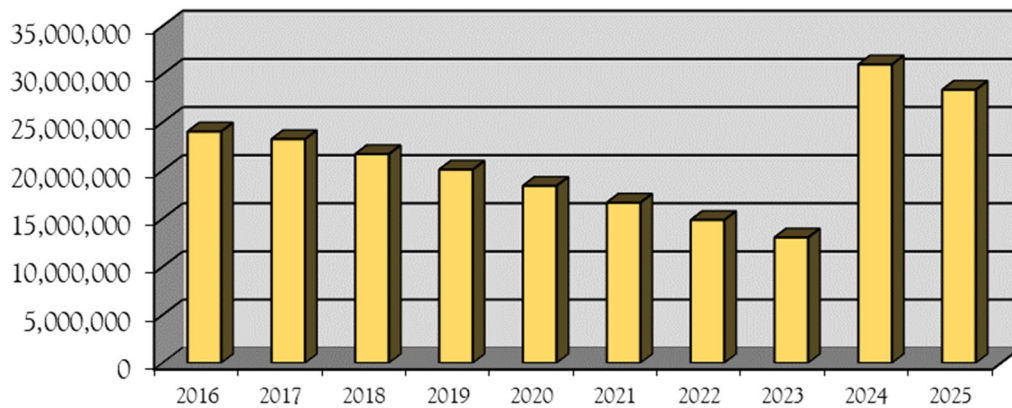
BONDED DEBT PER CAPITA

DECEMBER 31, 2016 THROUGH DECEMBER 31, 2025

<u>Year</u>	<u>Population</u>	<u>Bonded Debt Outstanding</u>	
		<u>Principal</u>	<u>Per Capita</u>
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	226,887	\$ 31,010,000	\$135
2024	* 226,887	\$ 28,385,000	\$125
2025	* 226,887	\$ 25,655,000	\$113

* 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 \$5,000 or more for improvement at any one facility,
- b) results in the acquisition of an equipment item with a unit cost of greater than \$5,000,
- 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 \$5,000 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.

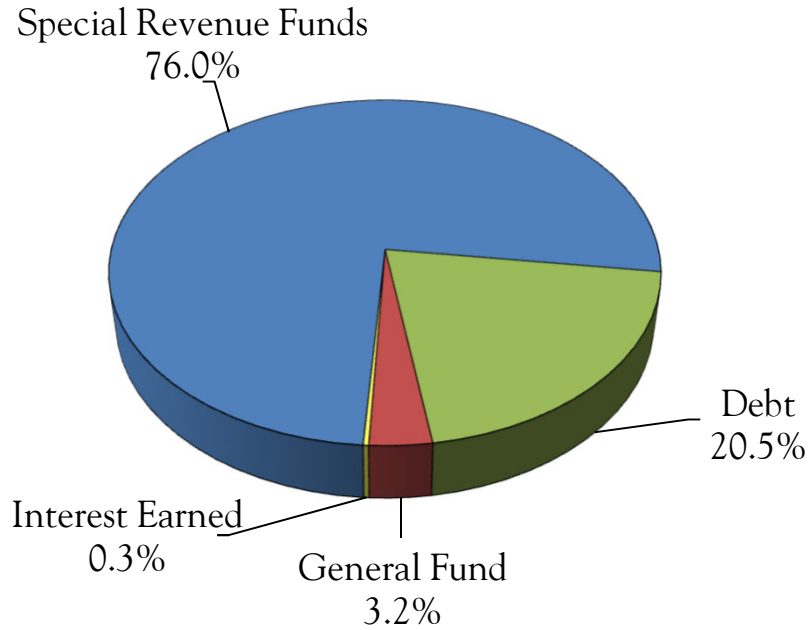
Determination of the need for a capital project rests primarily with each department. This need is expressed as a part of the department's capital plan. Projects are identified and discussed and given priority during the staff budget retreat. At this time the project list is revised to only list those 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.

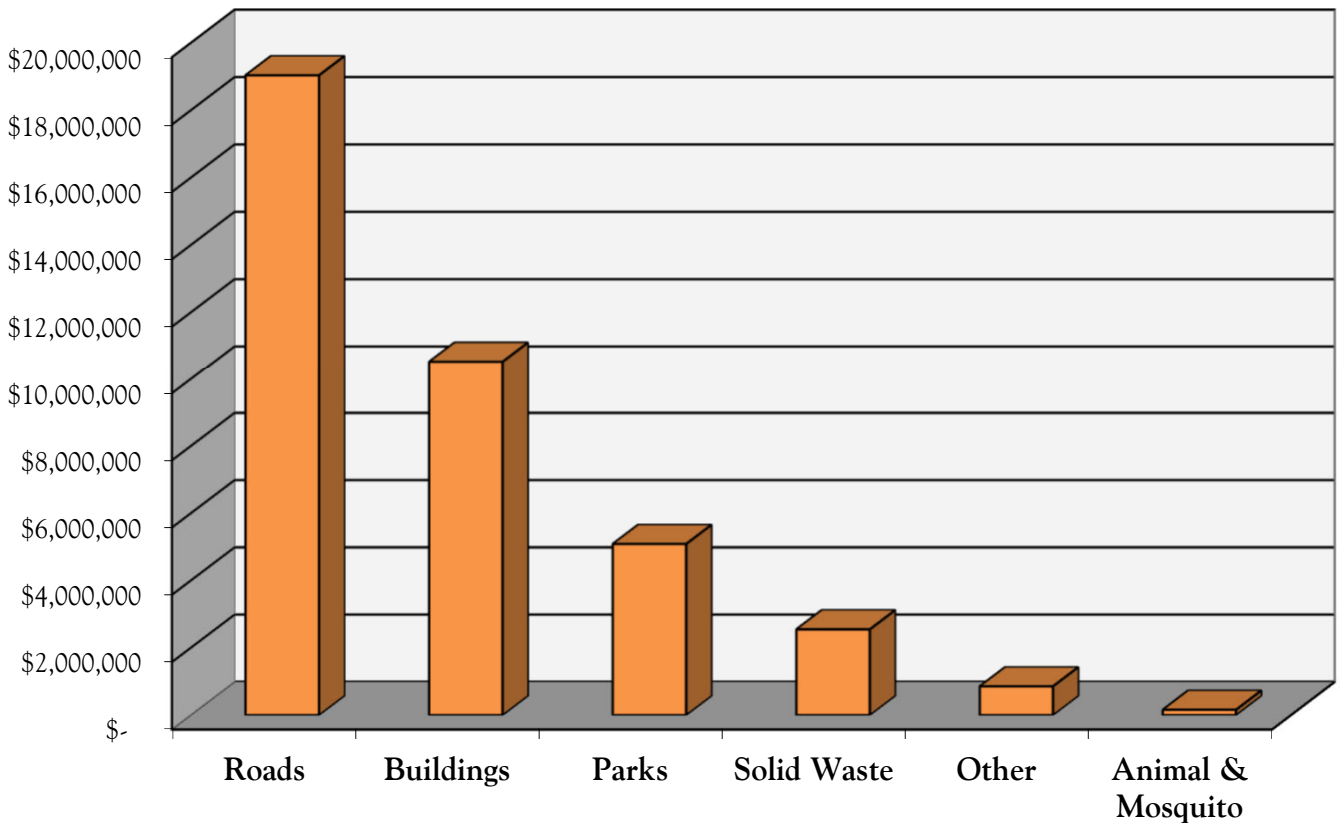


CAPITAL OUTLAY FUND

SOURCES OF FUNDING



EXPENDITURES BY MAJOR FUNCTION



CAPITAL OUTLAY FUND

Budget Summary 2025 Capital Expenditure Program

Function	Amount
Administration	\$ 150,000
District Attorney	\$ 300,000
Information Systems	\$ 300,000
Highland Health Unit	\$ 550,000
Vivian Health Unit	\$ 85,000
Forcht Wade	\$ 20,000
Coroner's Office	\$ 60,000
Regional Lab	\$ 20,000
Parish Courthouse	\$ 2,971,000
Juvenile Court	\$ 50,000
Juvenile Services	\$ 138,000
Juvenile Services Buildings	\$ 290,000
Government Plaza	\$ 480,000
David Raines Center	\$ 265,000
Francis Bickham Building	\$ 50,000
Caddo Correctional Center	\$ 5,557,000
Animal Services and Mosquito Control	\$ 160,000
Solid Waste	\$ 2,552,000
Roads and Drainage	\$ 19,042,500
Parks and Recreation	\$ 5,092,000
Program Administration	\$ 107,369
Total	\$ 38,239,869

CAPITAL OUTLAY FUND (490)

Detail Budget Worksheet

Project Description	Adopted Capital Budget
<u>Revenues:</u>	
3610 Interest Earned	\$ 107,369
Total Revenues	107,369
<u>Expenditures:</u>	
120 Criminal Justice:	
23 District Attorney:	
4743 Equipment Purchases	
Computer Hardware/Software	300,000
Total District Attorney	300,000
121 Juvenile Court:	
4740 Vehicle Purchase:	
New 1 SUV	50,000
	50,000
Total Juvenile Court	50,000
122 Juvenile Services:	
22 Probation Operations:	
4740 Vehicle Purchase:	
Replace 3 SUVs	138,000
	138,000
Total Juvenile Services	138,000
131 Administration:	
4524 Feasibility Study/Master Plan	150,000
Total Administration	150,000
136 Information Systems:	
4745 Computer Hardware and Software Purchases:	
Computer and Network Equipment	300,000
Total Information Systems	300,000
161 Facilities and Maintenance:	
11 Regional Lab:	
4739 Building Renovations:	
Replace Water Main Piping	20,000
	20,000
14 Highland Health Unit:	
4739 Building Renovations:	
Replace Concrete Parking Lot – Phase II	200,000
Lighting Upgrade	150,000

CAPITAL OUTLAY FUND (490)

Detail Budget Worksheet

Project Description		Adopted Capital Budget
	Upgrade Mixing Boxes to VAVs – Phase II	200,000
		550,000
15 Vivian Health Unit:		
4739	Building Renovations:	
	Utility Upgrade / Natural Gas	60,000
	Insulation in Attic	25,000
		85,000
17 Forcht Wade:		
4739	Building Renovations:	
	General Renovations	20,000
		20,000
61 Courthouse:		
4739	Building Renovations:	
	Replace 3 Main Elevators	2,500,000
	Retrofit AHUs - Phase IV	300,000
		2,800,000
4740	Vehicle Purchases:	
	Replace 3- 1/2 Ton Pickups	171,000
		171,000
		2,971,000
62 Juvenile Court Buildings:		
4739	Building Renovations:	
	Update All Faucets to Touch Free	25,000
	Remodel Control Room	120,000
	Replace Carpet in Dining Room/Multipurpose Area	20,000
	Replace Privacy Wall	125,000
		290,000
64 Coroner's Office		
4739	Building Renovations:	
	Security/Lighting Upgrades	50,000
	Landscaping	10,000
		60,000
66 Francis Bickham Building:		
4739	Building Renovations:	
	HVAC Upgrade – Phase III	40,000
	General Renovations	10,000
		50,000
67 Caddo Correctional Center:		
4739	Building Renovations:	
	Replace Boiler/Chiller Plant	5,500,000
		5,500,000

CAPITAL OUTLAY FUND (490)

Detail Budget Worksheet

Project Description		Adopted Capital Budget
4740	Vehicle Purchases: Replace 1 Pickup Truck	57,000
		57,000
		5,557,000
68	Government Plaza	
4739	Building Renovations:	
	Government Plaza	380,000
	Security Renovations	100,000
		480,000
69	David Raines Center (MLK Community Center):	
4739	Building Renovations:	
	General Renovations	30,000
	Generators	225,000
	Landscaping	10,000
		265,000
Total Facilities and Maintenance		10,348,000
312	Animal Services and Mosquito Control:	
4739	Building Renovations:	
	Covert Incinerator to Dry Storage	35,000
	Replace AHU in Conference Room	75,000
	Guillotine Doors	20,000
	Paint and Flooring in Stray Area	30,000
		160,000
Total Animal Services and Mosquito Control		160,000
423	Solid Waste Disposal:	
4723	Solid Waste Projects:	
	Enclose Truck Maintenance Bays	623,000
	Office Renovations	992,000
		1,615,000
4740	Vehicle Purchases:	
	Replace 1- 1/2 Ton Pickup	57,000
		57,000
4741	Heavy Equipment:	
	Replace 2 Stake Bed Trucks	150,000
	Replace 2 Roll Off Trucks	600,000
		750,000

CAPITAL OUTLAY FUND (490)

Detail Budget Worksheet

Project Description		Adopted Capital Budget
4743	Equipment Purchases:	
	Recycle Waste Baler	30,000
	Containers and Compactor Replacements	100,000
		130,000
Total Solid Waste Disposal		2,552,000
441	Public Works:	
30	Drainage Capital Improvements:	
4722	Drainage Projects:	
	Contract Drainage Maintenance	776,000
	Culvert Conversions	264,000
	Huckaby Bridge Replacement	5,000,000
		6,040,000
4741	Heavy Equipment:	
	Replace 2- 6 CY Dump Trucks	356,000
		356,000
		6,396,000
31	Road Capital Improvements:	
4721	Road Construction Projects:	
	Overlay and Rehabilitation	9,700,000
	Overlay and Rehabilitation - Parish Transportation Fund	1,300,000
	Striping Program	250,000
	Bridge Program	75,000
	Guard Rail Replacement Program	95,000
	North Lakeshore (Raise Roadway)	287,500
		11,707,500
4740	Vehicle Purchases:	
	Replace 5- 1/2 Ton Pickup Trucks (2-North, 2 South, 1-Admin)	285,000
	Replace 1- 3/4 Ton Pickup Truck (1-North Camp)	67,000
	Replace 1- 1 Ton Pickup (1-Bridge Crew)	100,000
	Replace 1 SUV for Admin	46,000
		498,000
4743	Equipment Purchases:	
	Replace 1 Tree Truck	156,000
	Replace 1 Shoulder Machine	108,000
		264,000
		12,469,500

CAPITAL OUTLAY FUND (490)

Detail Budget Worksheet

Project Description	Adopted Capital Budget
431 Fleet Services:	
4739 Building Renovations: General Renovations	50,000
	50,000
4740 Vehicle Purchases: Replace 1- 1 Ton Pickup with Bed	75,000
	75,000
4743 Equipment Purchases: Vehicle Maintenance Machine	52,000
	52,000
	177,000
Total Roads, Bridges and Drainage	19,042,500
511 Parks and Recreation:	
4395 Grant Programs	
Earl Williamson Boom or Bust Match	200,000
Boom or Bust Signage	150,000
	350,000
4739 Construction and Improvements:	
Walter B Jacobs Facility	2,000,000
Earl Williamson Park Boat Launch	100,000
Earl Williamson Park ADA Upgrades	150,000
Earl Williamson Asphalt Overlay - Launch Lot and RV Pads	170,000
Eddie D Jones Park Upgrades	130,000
Greenbrook Park New Restroom	400,000
Hannah's Park New Basketball Court	105,000
PBS Pinchback Activity Center Design	100,000
Richard Fleming Tree House - Phase I	300,000
Richard Fleming Park ADA Upgrades	50,000
Robert Nance Park ADA Upgrades	35,000
Town of Vivian Park New Bleachers	30,000
Noah Tyson Park ADA Upgrades	35,000
Village of Belcher New Pickleball Court	60,000
The Lot Feasibility Study	100,000
General Park System Improvements	100,000
YMCA Ballfield	500,000
	4,365,000

CAPITAL OUTLAY FUND (490)

Detail Budget Worksheet

Project Description		Adopted Capital Budget
4740	Vehicle Purchases: 1 New 1/2 Ton Pickup for WBJ	57,000
		57,000
4743	Equipment Purchases: Excavator 2 - Mowers Mini Track Loader Swing Arm Cutter 4 - Portable Misting Fans Portable Stage and Cover	74,000 30,000 50,000 20,000 16,000 130,000
		320,000
Total Parks and Recreation		5,092,000
131	Fund Administration:	
4321	Legal and Audit	7,886
4361	General Fund Administration	99,483
Total Fund Administration		107,369
Total Expenditures		38,239,869
Excess (Deficiency) of Revenues Over Expenditures		(38,132,500)
Other Financing Sources (Uses):		
3837	Transfer From General Fund	1,230,000
3838	Transfer From Building Maintenance Fund	698,000
3839	Transfer From American Rescue Plan Fund	2,000,000
3842	Transfer From Solid Waste Disposal Fund	2,552,000
3844	Transfer From Juvenile Justice	50,000
3845	Transfer From Health Tax Fund	265,000
3847	Transfer From Public Works Fund	19,212,500
3849	Transfer From Oil and Gas Fund	3,350,000
3854	Transfer From Capital Improvement III Fund	7,775,000
3862	Transfer From Detention Facilities Fund	1,000,000
Total Other Financing Sources (Uses)		38,132,500
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

2025

- PTF Overlay & Road Treatment
 - Roads to be Determined
- Overlay & Road Treatment
- Striping Program
- Guard Rail Program
- Bridge Program
- Road Patching Program
- Mira-Myrtis Road Widening – Phase I
- North Lakeshore Road Elevation Project



2026

- PTF Overlay & Road Treatment
 - Roads to be Determined
- Overlay & Road Treatment
- Striping Program
- Guard Rail Program
- Bridge Program
- Road Patching Program
- Mira-Myrtis Road Widening – Phase II

2027

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



2028

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

DEPARTMENT OF PUBLIC WORKS

5 YEAR CAPITAL IMPROVEMENT PROGRAM

2029

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

DRAINAGE CONSTRUCTION

2025

- Flood Prone Mitigation Program
- Contract Drainage
- Culvert Conversions
- Huckaby Road Bridge Replacement – Phase I



2026

- Flood Prone Mitigation Program
- Contract Drainage
- Culvert Conversions
- Huckaby Road Bridge Replacement – Phase II

2027

- Flood Prone Mitigation Program
- Contract Drainage
- Culvert Conversions
- Capps City Road Bridge Replacement
- Bledsoe Road Bridge Replacement

2028

- Flood Prone Mitigation Program
- Contract Drainage
- Culvert Conversions
- Ellerbe Road Bridge Replacement
- Gamm Road No. 17 Bridge Replacement

DEPARTMENT OF PUBLIC WORKS

5 YEAR CAPITAL IMPROVEMENT PROGRAM

2029

- Flood Prone Mitigation Program
- Contract Drainage
- Culvert Conversions
- Gilliam-Scotts Slough Rd Bridge Replacement
- Tucson Ln Bridge Replacement

SOLID WASTE

2025

- Compactor Site Upgrades

2026

- Compactor Site Upgrades

2027

- Compactor Site Upgrades

2028

- Compactor Site Upgrades

2029

- 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

2025

- Replace Boiler/Chiller Plant
- Secondary Water Source
- Clean & Paint Exterior Bldg. Phase I
- Lighting Project – Phase V
- HVAC Retrofit – Phase IV
- Offices Remodel – Phase III
- Fence Replacement – Phase II
- General Renovations (Canopy, flooring,)
- Replace John Deere Gator

Agency Requests

- *New Flooring for Inmate Programs Area*
- *Cameras added to the Recreation Yards*
- *Cameras added to the exterior of facility*
- *Replace all doors to Recreational Areas*

2026

- HVAC Retrofit – Phase IV
- Lighting Project – Phase IV
- Fire Sprinkler – Phase III
- Equipment Purchases
- Remodel – Phase III
- Fence Replacement – Phase III
- Soundproofing in Pods



2027

- Soundproofing in Pods
- Security Upgrade
- HVAC Retrofit – Phase V
- Equipment Purchases
- Remodel – Phase V
- Fence Replacement – Phase IV

2028

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

DEPARTMENT OF FACILITIES AND MAINTENANCE

5 YEAR CAPITAL IMPROVEMENT PROGRAM

CADDO PARISH COURTHOUSE

2025

- Replace 3 Main Elevators
- Replace Ceilings for new lights
- Retrofit AHU's – Phase IV
- Replace Marley Cooling Tower
- Exterior Lighting upgrade – Phase II
- Replace Fire Sprinkler Pump
- General Remodel

Agency Requests

- *Two 12 Unit Wardrobe Lockers*
- *Command Center*
- *29 AED Units*
- *Additional Duress Alarms*
- *Ice Maker*

2026

- Security Upgrades
- Retrofit AHU's – Phase V
- Remodel Courtrooms A, B.
- General Remodel

2027

- Retrofit AHU's – Phase VI
- Security Upgrades
- Remodel Courtrooms C, D



2028

- Retrofit AHU's – Phase VII
- Remodel Courtrooms E, F.
- Security Upgrades

2029

- Retrofit AHU's – Phase VIII
- Security Upgrades
- Remodel Courtrooms G, H

FRANCIS P BICKHAM BUILDING

2025

- HVAC Upgrade – Phase II
- General Renovations

DEPARTMENT OF FACILITIES AND MAINTENANCE

5 YEAR CAPITAL IMPROVEMENT PROGRAM

2026

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



2027

- HVAC Upgrade – Phase IIII
- Replace Ceiling – Phase III
- Replace Cooling Towers
- Replace flooring
- Replace Ceiling – Phase IV

2028

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

GOVERNMENT PLAZA

2025

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

2026

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



DEPARTMENT OF FACILITIES AND MAINTENANCE

5 YEAR CAPITAL IMPROVEMENT PROGRAM

JUVENILE COURT

2025

- Replace Privacy Wall

Agency Requests

- Update Restrooms/Breakrooms to Touch Free Faucets
- Remodel Control Room
- Replace Carpet Dining Room/Multipurpose Area
- 2nd Floor Annex Remodel

2026

- General Remodel Court Building
- Kitchen Equipment
- Replace Glass Doors in Detention
- Security Upgrade



2027

- General Remodel
- Paint Detention
- Replace AHU Multipurpose Room
- Security Upgrades

2028

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

ANIMAL SERVICES AND MOSQUITO CONTROL

2025

- Convert Incinerator to Dry Storage
- Replace AHU for Conference Room



DEPARTMENT OF FACILITIES AND MAINTENANCE

5 YEAR CAPITAL IMPROVEMENT PROGRAM

HEALTH UNIT

2025

- Replace Concrete Parking Lot – Phase II
- Lighting Upgrade
- Upgrade Mixing boxes to VAV's – Phase II

2026

- Replace Concrete Parking Lot – Phase III
- Upgrade Mixing boxes to VAV's – Phase III
- Remodel 1st Floor
- Lighting Upgrade

2027

- Replace Concrete Parking Lot – Phase III
- Remodel 2nd Floor Phase I
- Upgrade Mixing boxes to VAV's – Phase III
- Security Upgrade

2028

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

2029

- Remodel 3rd Floor



DAVID RAINES CENTER

2025

- General Renovations
- Generators
- Landscaping

2026

- Metal Panel Replacement – Phase I
- Security Upgrades



DEPARTMENT OF FACILITIES AND MAINTENANCE

5 YEAR CAPITAL IMPROVEMENT PROGRAM

2027

- Landscaping
- Metal Panel Replacement – Phase II

2028

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

VIVIAN HEALTH UNIT

2025

- Utility Upgrade/Natural Gas
- Insulation in Attic

CORONER'S OFFICE

2025

Agency Requests

- Security/Lighting Upgrades
- Landscaping



VETERANS AFFAIRS

2025

- Card Access Upgrade
- HVAC Control System



REGIONAL LAB

2025

- Replace Water Main Piping

DEPARTMENT OF FACILITIES AND MAINTENANCE

5 YEAR CAPITAL IMPROVEMENT PROGRAM

PARKS AND RECREATION

2025

- ADA Compliance

FORCHT WADE

2025

- General Renovations (tree removal, septic, etc.)

LSU EXTENSION

2025

- No Requests

VETERANS AFFAIRS

2025

- No Requests

CADDO COMMUNITY ACTION AGENCY

2025

- No Requests

FLEET SERVICES

2025

- No Requests

SOUTH SUBSTATION

2025

- No Requests

NORTH SUBSTATION

2025

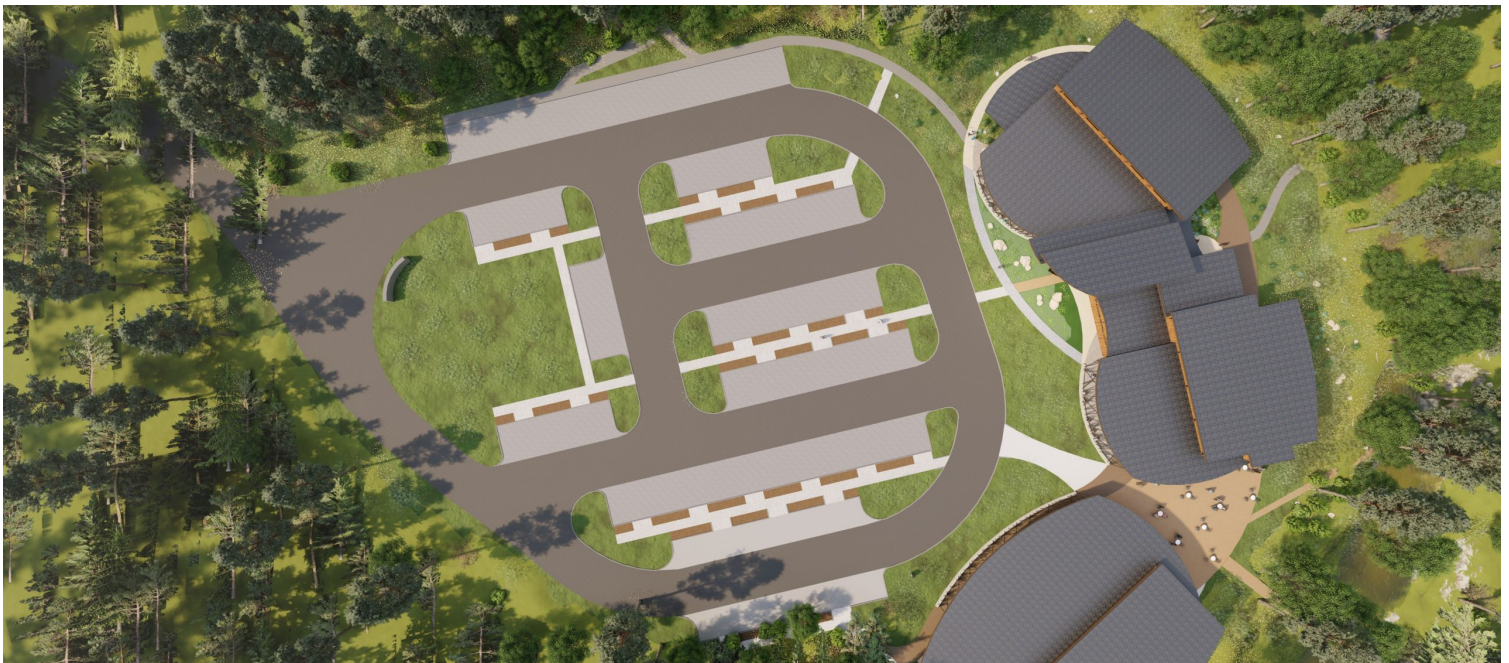
- No Requests





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

2025

- Park Administration Office – Phase II – New office space for Recreation Coordinator, volunteers, summer workers and interns.
- Pickleball Park – Soliciting external funding opportunities for shared cost, land acquisition inquiries and start schematic design phase

2026

- Pickleball Park – Bidding and construction phase

EARL G. WILLIAMSON PARK

2025

- New 286 ft. ADA fishing pier
- ADA kayak/canoe dock system
- Asphalt overlay of main boat launch parking lot
- Boat launch repairs/dredging
- Add 37 pavilions

2026

- Beach restoration, including erosion and drainage improvements throughout park grounds

2027

- Beach remediation, including erosion and drainage improvements throughout park grounds

EDDIE D. JONES PARK

2025

- Year-round trail maintenance
- New 18-hole disc golf course
- Feasibility study for Extreme Sports park spaces

2026

- Year-round trail maintenance

DEPARTMENT OF PARKS AND RECREATION

5 YEAR CAPITAL IMPROVEMENT PROGRAM

- Preliminary design phase of Extreme Sports park spaces

2027

- Construction phase of Extreme Sports park spaces

GREENBROOK PARK

2025

- New men's/women's restroom facility

HANNAH'S PARK

2025

- New asphalt overlay parking lot
- New post tension concrete basketball court

NOAH TYSON PARK

2025

- Construct new ADA sidewalks/transition paths
- Mural art placement

PBS PINCHBACK PARK

2025

- New LED park lighting improvements
- Land acquisition inquiries for future recreation facility

2026

- LED park lighting improvements throughout entire walking trail and baseball field – Phase III
- New recreation facility – Design phase

2027

- New recreation facility – Construction phase

DEPARTMENT OF PARKS AND RECREATION

5 YEAR CAPITAL IMPROVEMENT PROGRAM

RICHARD FLEMING PARK

2025

- ADA improvements via restrooms and transition paths to park amenities
- Construct new ADA kayak/canoe dock system
- New Tree House Playground/Glow Park – Phase I

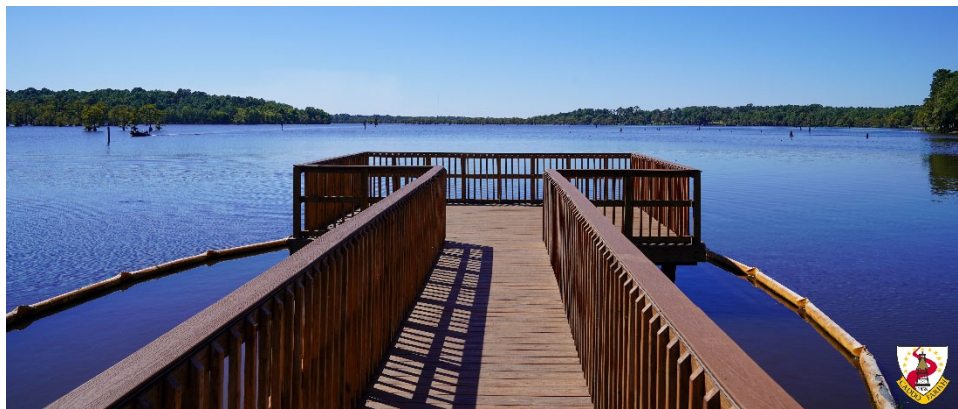
ROBERT L. NANCE PARK

2025

- ADA improvements via bathrooms/transition paths to park amenities and construct new ADA kayak/canoe dock system

2026

- Black Bayou Watershed Project – Phase II – Scope of work to be determined by Black Bayou Watershed Board



TOWN OF BLANCHARD

2025

- Construction of 1 new pickleball court – Phase II

TOWN OF GREENWOOD

2025

- Install new basketball goals and resurface existing basketball court (including new painted court lines)

DEPARTMENT OF PARKS AND RECREATION

5 YEAR CAPITAL IMPROVEMENT PROGRAM

WALTER B. JACOBS
MEMORIAL NATURE PARK CENTER/EVENT CENTER

2025

- Ongoing construction (estimated completion in Fall 2025)

PARK SYSTEM (ALL PARKS)

2025

- ADA Compliant Park Improvements (restrooms and transition paths to park amenities)
- Repairs/replacement of piers, walking bridges, boat ramps, trail maintenance, channel markers, poles, outdoor athletic court resurfacing, athletic turf/grass field maintenance, playground systems, shade structures, picnic tables, park benches, fencing and gates

2026

- ADA Compliant Park Improvements (restrooms and, transition paths to park amenities)
- Repairs/replacement of piers, walking bridges, boat ramps, trail maintenance, channel markers, poles, outdoor athletic court resurfacing, athletic turf/grass field maintenance, playground systems, shade structures, picnic tables, park benches, fencing and gates.

2027

- ADA Compliant Park Improvements (restrooms and transition paths to park amenities)
- Repairs/replacement of piers, walking bridges, boat ramps, trail maintenance, channel markers, poles, outdoor athletic court resurfacing, athletic turf/grass field maintenance, playground systems, shade structures, picnic tables, park benches, fencing and gates.

2028

- ADA Compliant Park Improvements (restrooms and transition paths to park amenities)
- Repairs/replacement of piers/walking bridges, boat ramps, trail maintenance, channel markers, poles, outdoor athletic court resurfacing, athletic turf/grass field maintenance, playground systems, shade structures, picnic tables, park benches, fencing and gates.

2029

- ADA Compliant Park Improvements (restrooms and transition paths to park amenities)
- Repairs/replacement of piers/walking bridges, boat ramps, trail maintenance, channel markers, poles, outdoor athletic court resurfacing, athletic turf/grass field maintenance, playground systems, shade structures, picnic tables, park benches, fencing and gates.

INDIVIDUAL FUND BUDGETS

204 GENERAL FUND

222 SPECIAL REVENUE FUNDS

276 DEBT SERVICE FUND

280 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

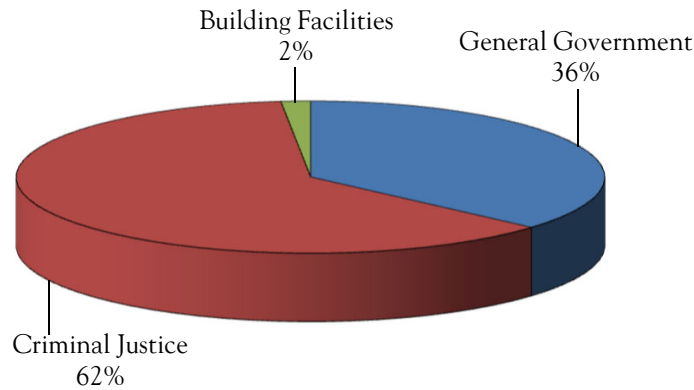
	2023 Actual	2024 Budget	2024 Estimated	2025 Adopted
Revenues				
Tax Revenue	\$ 8,556,957	7,691,007	8,977,251	8,681,477
Licenses & Permits	922,293	880,000	971,464	895,000
Intergovernmental Revenue	1,660,469	1,496,000	2,182,549	1,999,000
Charges For Services	255,224	225,000	213,956	211,000
Rents & Interest Earned	611,019	85,000	128,995	100,000
Other Revenues	1,010,134	720,000	403,379	425,000
Total Revenues - General Fund	13,016,096	11,097,007	12,877,594	12,311,477
Expenditures By Function				
General Government				
Commission	698,690	785,753	784,472	856,164
Administration & Legal	1,219,144	1,070,689	1,026,070	1,186,513
Human Resources	264,395	275,247	278,679	303,420
Finance	418,157	541,976	476,992	569,118
Communications	-	131,881	124,803	271,615
Information Systems	228,951	293,779	270,512	307,357
Elections	858,566	949,522	931,503	997,945
LSU Extension	68,706	72,500	70,774	78,800
Allocations To Other Entities	624,275	433,000	419,212	658,000
Statutory Appropriations	772,295	924,840	958,302	1,027,226
Total General Government	5,153,179	5,479,187	5,341,319	6,256,158
Building Facilities				
Facilities & Maintenance				
Coroner	63,656	73,336	60,049	78,739
LSU Extension	35,138	38,045	41,087	41,852
Archives	83,750	90,000	85,157	90,000
David Raines	30,966	88,267	37,012	67,165
Total Building Facilities	213,510	289,648	223,305	277,756
Criminal Justice				
District Court	1,563,443	2,201,906	2,166,854	2,461,726
District Attorney	6,886,774	7,384,254	7,386,082	7,746,652
Coroner	231,252	258,000	252,697	287,330
Constables & Justices of the Peace	63,215	102,498	63,401	102,895
Total Criminal Justice	8,744,685	9,946,658	9,869,034	10,598,603
Total Expenditures - General Fund	14,111,374	15,715,493	15,433,658	17,132,517
Excess (Deficiency) Of Revenues Over Expenditures	(1,095,277)	(4,618,486)	(2,556,064)	(4,821,040)
Other Financing Sources:				
Transfers In	3,477,606	6,600,000	6,600,000	7,100,000
Transfers Out	(1,205,000)	(4,900,000)	(4,900,000)	(1,730,000)
Total Other Financing Sources (Uses)	2,272,606	1,700,000	1,700,000	5,370,000

GENERAL FUND

Summary of Revenues, Expenditures, and Changes in Fund Balance

	2023 Actual	2024 Budget	2024 Estimated	2025 Adopted
Net Change In Fund Balance	1,177,329	(2,918,486)	(856,064)	548,960
Fund Balance, Beginning Of Year	18,497,593	17,509,792	19,674,922	18,818,858
Fund Balance, End Of Year	\$ 19,674,922	14,591,306	18,818,858	19,367,818

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.

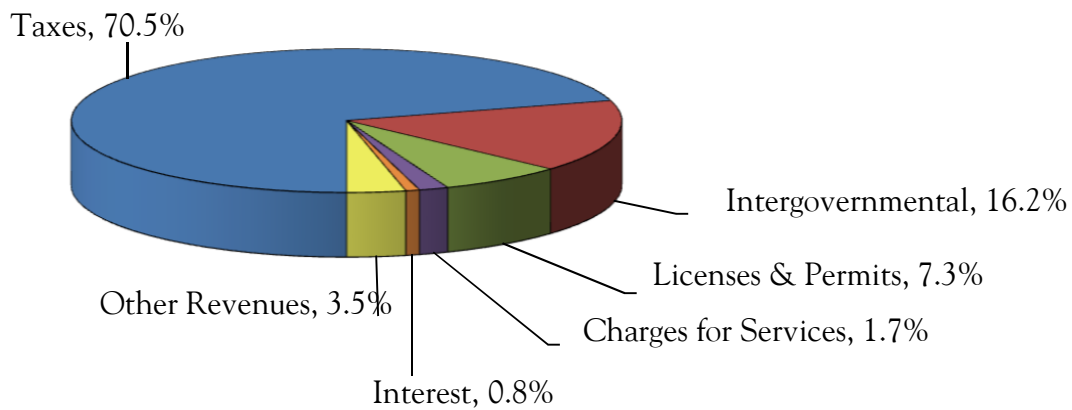
GENERAL FUND

Budget By Category

	2023 Actual	2024		2025 Adopted
		Budget	Estimated	
Revenues				
Tax Revenue	\$ 8,556,957	7,691,007	8,977,251	8,681,477
Licenses & Permits	922,293	880,000	971,464	895,000
Intergovernmental Revenue	1,660,469	1,496,000	2,182,549	1,999,000
Charges For Services	255,224	225,000	213,956	211,000
Rents & Interest Earned	611,019	85,000	128,995	100,000
Other Revenues	1,010,134	720,000	403,379	425,000
Total Revenues	13,016,096	11,097,007	12,877,594	12,311,477
Expenditures				
Salaries & Benefits	6,335,335	6,756,828	6,788,903	7,435,015
Materials & Supplies	405,860	361,800	429,475	429,350
Education, Training & Travel	159,105	171,950	176,100	212,950
Utilities	157,539	209,120	177,048	206,910
Repairs & Maintenance	41,877	52,000	41,424	52,600
Contract Services	980,055	1,328,224	1,272,669	1,460,620
Statutory Charges	7,180,564	7,749,000	7,750,517	8,159,330
Internal Charges	(2,290,785)	(2,406,657)	(2,414,555)	(2,507,639)
Capital Outlay	44,635	60,600	48,903	63,600
Allocations To Other Entities	624,750	433,000	419,212	658,000
Debt Service	251,413	255,650	255,525	257,926
Other Expenses	189,870	602,868	359,636	542,745
Grant Programs	536,624	515,000	530,586	550,000
Reimbursements	(505,468)	(373,890)	(401,785)	(388,890)
Total Expenditures	14,111,374	15,715,493	15,433,658	17,132,517
Excess (Deficiency) Of Revenues Over Expenditures	(1,095,278)	(4,618,486)	(2,556,064)	(4,821,040)
Other Financing Sources (Uses)				
Transfers In	3,477,606	6,600,000	6,600,000	7,100,000
Transfers Out	(1,205,000)	(4,900,000)	(4,900,000)	(1,730,000)
Total Other Financing Sources (Uses)	2,272,606	1,700,000	1,700,000	5,370,000
Net Change In Fund Balance	1,177,328	(2,918,486)	(856,064)	548,960
Fund Balance, Beginning Of Year	18,497,593	17,509,792	19,674,922	18,818,858
Fund Balance, End Of Year	\$ 19,674,921	14,591,306	18,818,858	19,367,818

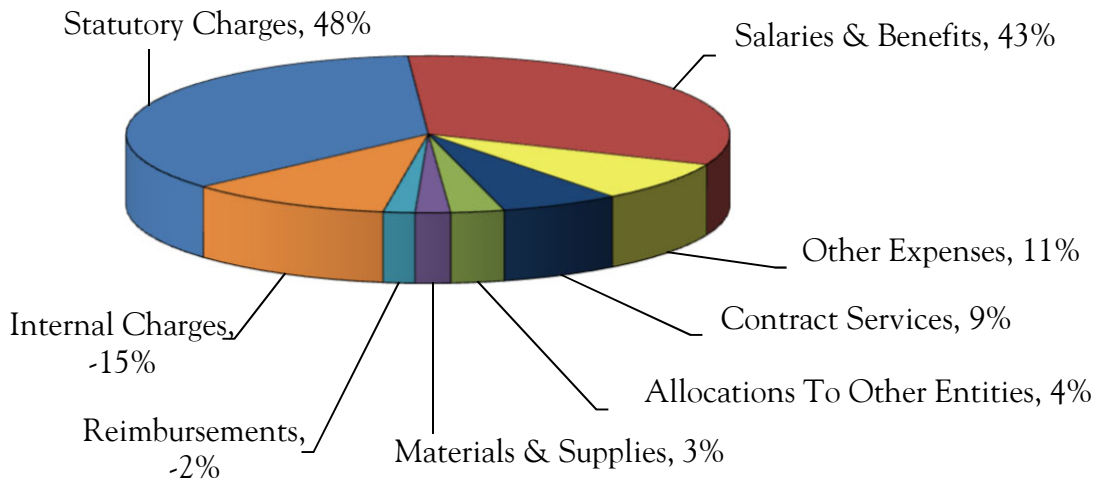
GENERAL FUND

REVENUES BY SOURCE



70.5% of the General Fund revenues for 2025 come from ad valorem (property) taxes. Property taxes are budgeted to increase 3% over the 2024 assessed value, which results from new properties coming on to the tax rolls and a roll forward in property tax millages.

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, 48%. 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	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Revenues								
3111	Ad Valorem Tax-Inside City	\$ 4,373,666	4,248,660	-	4,642,270	4,642,270	4,548,940	(2.01%)
3112	Ad Valorem Tax-Outside	4,188,110	3,595,810	-	4,344,930	4,344,930	4,279,180	(1.51%)
3115	Estimated Uncollectible Taxes	(33,833)	(196,120)	-	(45,991)	(45,991)	(220,700)	379.88%
3118	Payments In Lieu Of Taxes	8,075	18,000	-	7,061	7,061	37,771	434.92%
3120	Prior Year Taxes	20,938	24,657	27,860	1,121	28,981	36,286	25.21%
3211	Liquor Licenses	18,000	15,000	19,575	2,000	21,575	15,000	(30.48%)
3212	Beer Licenses	4,835	5,000	6,194	100	6,294	5,000	(20.56%)
3216	Occupational Licenses	264,326	260,000	356,040	(19,955)	336,085	275,000	(18.18%)
3217	Insurance Licenses	635,132	600,000	567,550	39,960	607,510	600,000	(1.24%)
3218	Cable T.V. Franchise Fees	254,724	210,000	93,206	120,000	213,206	210,000	(1.50%)
3224	Fines	500	15,000	750	-	750	1,000	33.33%
3351	State Revenue Sharing	153,387	156,000	-	154,335	154,335	154,000	(0.22%)
3353	Louisiana Oil & Gas Severance	1,238,217	1,150,000	1,238,217	100,038	1,338,255	1,150,000	(14.07%)
3354	Louisiana Timber Severance	156,258	130,000	86,705	59,999	146,704	130,000	(11.39%)
3355	Louisiana Beer Tax	15,005	30,000	13,059	3,000	16,059	15,000	(6.59%)
3359	Video Poker / Sports Wagering	400,690	-	164,694	64,692	229,386	200,000	(12.81%)
3610	Interest Earned	611,019	85,000	127,125	1,870	128,995	100,000	(22.48%)
3623	Building Rental	-	160,000	40,536	21,032	61,568	160,000	159.88%
3695	Miscellaneous Revenue	97,603	30,000	75,758	9,993	85,751	50,000	(41.69%)
3723	Federal Grants - Other	583,008	550,000	350,237	176,959	527,196	550,000	4.33%
3727	Court Services Fees	26,436	10,000	14,909	11,765	26,674	15,000	(43.77%)
Total Revenues - General Fund		13,016,096	11,097,007	3,182,414	9,695,180	12,877,594	12,311,477	(4.40%)

Expenditures

111 - Commission

4113	Salaries Regular Employees	196,692	244,266	166,934	69,518	236,452	265,360	12.23%
4115	Salaries-Commissioners	273,709	273,705	188,782	84,926	273,708	273,710	0.00%
4131	Parochial Retirement	22,188	28,091	20,189	7,709	27,898	29,190	4.63%
4132	Group Health Insurance	32,472	39,887	30,618	16,806	47,424	50,744	7.00%
4133	Retired Employees Grp Insurance	8,752	9,365	7,024	2,341	9,365	10,021	7.00%

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
4135	Medicare Insurance	9,529	3,790	8,636	2,908	11,544	12,848	11.30%
4210	Books and Subscriptions	-	500	-	125	125	500	300.00%
4211	Dues-Governmental Organizations	15,631	25,000	19,519	2,000	21,519	25,000	16.18%
4220	Official Publications	43,240	42,500	21,192	21,199	42,391	42,500	0.26%
4230	Education, Travel and Training	63,115	50,000	49,310	5,023	54,333	65,000	19.63%
4241	Office Supplies	6,477	9,000	4,307	4,144	8,451	9,000	6.50%
4242	Postage	886	750	245	624	869	1,000	15.07%
4243	Copy Supplies	2,952	4,000	2,074	1,659	3,733	4,000	7.15%
4280	Telephone	8,093	9,000	4,322	3,551	7,873	9,000	14.31%
4311	Recruitment and Screenings	-	150	207	-	207	150	(27.54%)
4313	Maintenance Contract	-	-	-	-	-	8,000	0.00%
4321	Legal and Auditing	2,039	1,517	1,401	45	1,446	1,730	19.64%
4324	Information Systems Allocation	18,000	19,080	14,310	4,770	19,080	20,034	5.00%
4327	Professional Services	26,671	50,000	23,605	19,412	43,017	50,000	16.23%
4353	Parking Fees	1,379	1,000	649	979	1,628	1,500	(7.86%)
4511	Casualty Insurance	949	1,091	818	273	1,091	1,316	20.62%
4512	Workers Comp Insurance	4,820	5,061	3,796	1,265	5,061	7,561	49.40%
4546	Reimb-MPC	(38,903)	(35,000)	(17,731)	(17,000)	(34,731)	(35,000)	0.77%
4742	Office Equipment	-	3,000	-	1,988	1,988	3,000	50.91%
Total Commission		698,690	785,753	550,208	234,264	784,472	856,164	9.14%

120 - Criminal Justice

21 - District Court

4113	Salaries Regular Employees	1,087,705	1,219,789	853,352	377,800	1,231,152	1,291,622	4.91%
4119	Salaries Reimbursed By Others	(140,895)	(175,000)	-	(146,885)	(146,885)	(150,000)	2.12%
4131	Parochial Retirement	64,344	71,550	55,368	20,487	75,855	76,992	1.50%
4132	Group Health Insurance	215,225	214,680	219,662	84,031	303,693	324,952	7.00%
4133	Retired Employees Grp Insurance	54,101	57,888	43,416	14,472	57,888	61,940	7.00%
4135	Medicare Insurance	17,998	23,835	16,206	6,128	22,334	25,285	13.21%
4136	Caddo Parish Employee Retirement	42,546	55,115	35,435	18,054	53,489	57,529	7.55%
4138	Unemployment Claims	-	1,500	-	982	982	1,000	1.83%

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
4210	Books and Subscriptions	36,558	50,000	39,207	26,147	65,354	73,200	12.01%
4241	Office Supplies	32,489	35,000	19,751	14,291	34,042	35,000	2.81%
4242	Postage	1,182	3,500	799	989	1,788	3,500	95.75%
4243	Copy Supplies	17,434	18,500	13,276	4,922	18,198	18,500	1.66%
4245	Courtroom Supplies	-	3,000	-	-	-	-	0.00%
4280	Telephone	307	5,000	0	3,488	3,488	5,000	43.35%
4313	Maintenance Contract	8,784	31,750	17,118	17,118	34,236	40,750	19.03%
4353	Parking Fees	24,878	25,000	-	22,677	22,677	25,000	10.24%
4395	Grant Programs - Other	381,863	365,000	149,741	229,017	378,758	400,000	5.61%
4511	Casualty Insurance	422	485	364	121	485	585	20.62%
4512	Workers Comp Insurance	37,210	39,071	29,303	9,768	39,071	58,371	49.40%
4547	Reimb-Hearing Officer	(375,000)	(275,000)	-	(275,000)	(275,000)	(275,000)	0.00%
4598	Criminal Court Allocation	21,916	395,243	-	211,684	211,684	350,000	65.34%
4742	Office Equipment	29,933	30,000	6,499	20,000	26,499	30,000	13.21%
4754	Internet Access and Maintenance	4,445	6,000	6,407	659	7,066	7,500	6.14%
Total District Court		1,563,443	2,201,906	1,505,904	660,950	2,166,854	2,461,726	13.61%
23 - District Attorney								
4133	Retired Employees Grp Insurance	32,013	34,254	25,691	8,563	34,254	36,652	7.00%
4395	Grant Programs - Other	154,761	150,000	75,914	75,914	151,828	150,000	(1.20%)
4581	Annual Appropriation	6,700,000	7,200,000	4,800,000	2,400,000	7,200,000	7,560,000	5.00%
Total District Attorney		6,886,774	7,384,254	4,901,605	2,484,477	7,386,082	7,746,652	4.88%
25 - Coroner								
4204	Autopsies	61,252	75,000	9,297	60,400	69,697	75,000	7.61%
4581	Annual Appropriation	170,000	183,000	129,625	53,375	183,000	212,330	16.03%
Total Coroner		231,252	258,000	138,922	113,775	252,697	287,330	13.71%

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024			2025 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
28 - JP & Constables								
4113	Salaries Regular Employees	53,582	85,000	35,634	15,664	51,298	85,000	65.70%
4119	Salaries Reimbursed By Others	(27,360)	(25,000)	(18,240)	(9,120)	(27,360)	(25,000)	(8.63%)
4135	Medicare Insurance	5,651	5,498	4,168	1,578	5,746	5,895	2.59%
4137	Supplemental Benefits	26,306	28,000	19,461	7,891	27,352	28,000	2.37%
4221	Printed Office Forms	321	1,000	-	421	421	1,000	137.53%
4230	Education, Travel and Training	4,241	8,000	-	5,944	5,944	8,000	34.59%
4570	Costs To Other Govt Entities	475	-	-	-	-	-	0.00%
Total JP & Constables		63,215	102,498	41,023	22,378	63,401	102,895	62.29%
Total Criminal Justice		8,744,685	9,946,658	6,587,454	3,281,580	9,869,034	10,598,603	7.39%
131 - Administration & Legal								
4113	Salaries Regular Employees	1,433,580	1,272,976	833,484	381,873	1,215,357	1,394,698	14.76%
4131	Parochial Retirement	74,500	70,094	64,118	25,491	89,609	92,332	3.04%
4132	Group Health Insurance	86,644	98,288	73,488	29,225	102,713	99,479	(3.15%)
4133	Retired Employees Grp Insurance	31,827	34,055	25,541	8,514	34,055	36,439	7.00%
4135	Medicare Insurance	20,294	18,459	12,334	9,688	22,022	19,622	(10.90%)
4136	Caddo Parish Employee Retirement	125,394	52,856	36,548	28,142	64,690	96,375	48.98%
4138	Unemployment Claims	-	1,000	-	-	-	1,000	0.00%
4210	Books and Subscriptions	38,393	35,000	21,543	16,001	37,544	35,000	(6.78%)
4211	Dues-Governmental Organizations	7,749	7,500	3,471	2,553	6,024	7,500	24.50%
4221	Printed Office Forms	195	2,000	-	226	226	2,000	784.96%
4230	Education, Travel and Training	41,799	30,000	34,524	13,327	47,851	50,000	4.49%
4241	Office Supplies	14,530	13,000	7,634	4,800	12,434	13,000	4.55%
4242	Postage	352	1,000	277	291	568	1,000	76.06%
4243	Copy Supplies	3,852	6,000	3,147	1,448	4,595	6,000	30.58%
4250	Equipment Repairs	2,739	1,000	331	480	811	1,000	23.30%
4251	Gas, Oil, Grease	1,210	1,800	1,046	630	1,676	1,800	7.40%
4280	Telephone	8,207	12,000	5,587	4,289	9,876	12,000	21.51%
4311	Recruitment and Screenings	668	300	116	100	216	300	38.89%

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
4321	Legal and Auditing	15,749	4,307	4,034	2,013	6,047	4,910	(18.80%)
4324	Information Systems Allocation	42,000	44,520	33,390	11,130	44,520	46,746	5.00%
4327	Professional Services	75,994	91,000	47,047	37,500	84,547	91,000	7.63%
4344	Public Information	86,591	85,000	10,758	40,910	51,668	-	(100.00%)
4353	Parking Fees	7,907	7,500	5,370	711	6,081	7,500	23.33%
4360	Reimb from Other Funds	(880,798)	(794,906)	(596,180)	(198,726)	(794,906)	(819,466)	3.09%
4390	General Ins-Legal Service	(52,000)	(52,000)	(39,000)	(13,000)	(52,000)	(52,000)	0.00%
4511	Casualty Insurance	1,474	1,696	1,272	424	1,696	2,045	20.58%
4512	Workers Comp Insurance	19,280	20,244	15,183	5,061	20,244	30,233	49.34%
4742	Office Equipment	11,014	6,000	5,906	2,000	7,906	6,000	(24.11%)
Total Administration & Legal		1,219,144	1,070,689	610,970	415,100	1,026,070	1,186,513	15.64%

132 - Human Resources

4113	Salaries Regular Employees	370,258	385,810	270,141	114,024	384,165	414,600	7.92%
4131	Parochial Retirement	42,880	47,450	32,747	12,433	45,179	45,606	0.95%
4132	Group Health Insurance	90,636	96,661	70,975	30,928	101,903	108,373	6.35%
4133	Retired Employees Grp Insurance	11,138	11,918	8,939	2,979	11,918	12,752	7.00%
4135	Medicare Insurance	4,816	5,983	3,679	2,102	5,781	6,013	4.01%
4138	Unemployment Claims	-	500	-	225	225	500	122.22%
4210	Books and Subscriptions	790	1,250	685	560	1,245	1,250	0.40%
4211	Dues-Governmental Organizations	283	2,125	1,009	1,073	2,082	2,245	7.83%
4221	Printed Office Forms	-	800	-	769	769	800	4.03%
4230	Education, Travel and Training	8,521	16,950	5,943	10,538	16,481	16,950	2.85%
4241	Office Supplies	6,271	4,800	2,129	2,400	4,529	4,800	5.98%
4242	Postage	1,525	1,500	1,487	235	1,722	1,700	(1.28%)
4243	Copy Supplies	3,861	4,500	1,648	2,841	4,489	4,500	0.25%
4244	Training Resources	3,515	5,000	3,615	1,356	4,971	5,000	0.58%
4247	Record Retention	16,147	5,000	16,434	(3,786)	12,648	20,000	58.13%
4250	Equipment Repairs	-	-	-	-	-	100	0.00%
4251	Gas, Oil, Grease	-	-	-	-	-	1,200	0.00%
4256	Annual Pin Ceremony	5,614	7,000	5,945	1,046	6,991	10,000	43.04%

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
4280	Telephone	4,650	5,000	1,764	3,068	4,832	5,000	3.48%
4311	Recruitment and Screenings	2,224	2,200	1,324	2,105	3,429	2,200	(35.84%)
4313	Maintenance Contract	14,586	15,000	-	10,249	10,249	15,000	46.36%
4321	Legal and Auditing	1,348	1,419	1,245	(325)	920	1,618	75.87%
4324	Information Systems Allocation	48,000	50,880	38,160	12,720	50,880	53,424	5.00%
4327	Professional Services	2,485	7,290	90	7,066	7,156	7,290	1.87%
4353	Parking Fees	1,524	1,500	871	610	1,481	1,500	1.28%
4360	Reimb from Other Funds	(385,871)	(417,370)	(313,028)	(104,343)	(417,370)	(455,132)	9.05%
4511	Casualty Insurance	422	485	364	121	485	585	20.62%
4512	Workers Comp Insurance	7,616	7,996	5,997	1,999	7,996	11,946	49.40%
4742	Office Equipment	1,157	3,600	49	3,474	3,523	3,600	2.19%

Total Human Resources		264,395	275,247	162,211	116,468	278,679	303,420	8.88%
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133 - Finance

4113	Salaries Regular Employees	741,133	814,403	537,142	248,643	785,785	840,123	6.92%
4119	Salaries-Reimbursed By Others	(55,930)	(42,500)	-	(53,115)	(53,115)	(50,000)	(5.86%)
4131	Parochial Retirement	84,880	93,656	65,249	25,116	90,365	92,414	2.27%
4132	Group Health Insurance	111,082	115,995	85,180	32,743	117,923	123,178	4.46%
4133	Retired Employees Grp Insurance	31,836	34,065	25,549	8,516	34,065	36,450	7.00%
4135	Medicare Insurance	10,035	11,808	7,731	3,663	11,394	12,037	5.64%
4211	Dues-Governmental Organizations	3,480	6,000	3,067	1,013	4,080	5,000	22.55%
4221	Printed Office Forms	1,700	4,000	428	999	1,427	4,000	180.31%
4230	Education, Travel and Training	25,873	30,000	17,526	7,983	25,509	30,000	17.61%
4241	Office Supplies	22,105	14,000	14,447	(363)	14,084	15,000	6.50%
4242	Postage	6,355	11,000	4,332	1,872	6,204	11,000	77.30%
4243	Copy Supplies	2,782	5,500	2,007	1,481	3,488	5,500	57.68%
4251	Gas, Oil, Grease	-	-	65	393	458	1,500	227.51%
4280	Telephone	4,980	6,500	1,746	3,583	5,329	6,500	21.97%
4311	Recruitment and Screenings	376	400	132	200	332	400	20.48%
4321	Legal and Auditing	1,353	1,436	1,334	(30)	1,304	1,637	25.54%
4324	Information Systems Allocation	48,000	50,880	38,160	12,720	50,880	53,424	5.00%

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
4327	Professional Services	12,334	20,000	9,059	9,500	18,559	20,000	7.76%
4353	Parking Fees	1,867	2,500	1,694	372	2,066	2,500	21.01%
4360	Reimb from Other Funds	(662,020)	(677,367)	(508,025)	(169,342)	(677,367)	(691,194)	2.04%
4372	Cost Allocation Services	11,500	15,500	-	11,500	11,500	15,500	34.78%
4511	Casualty Insurance	1,579	1,816	1,362	454	1,816	2,190	20.59%
4512	Workers Comp Insurance	18,461	19,384	14,538	4,846	19,384	28,959	49.40%
4543	Accounting Fees	(5,500)	(5,500)	-	(5,500)	(5,500)	(5,500)	0.00%
4742	Office Equipment	(104)	8,500	4,023	2,999	7,022	8,500	21.05%
Total Finance		418,157	541,976	326,745	150,247	476,992	569,118	19.31%
134 - Communications								
4113	Salaries Regular Employees	-	160,000	113,182	44,079	157,261	223,000	41.80%
4131	Parochial Retirement	-	18,400	13,492	4,593	18,085	24,530	35.64%
4132	Group Health Insurance	-	17,000	13,234	5,447	18,681	36,681	96.35%
4135	Medicare Insurance	-	2,320	1,558	722	2,280	3,235	41.89%
4211	Dues-Governmental Organizations	-	3,500	3,192	-	3,192	4,000	25.31%
4223	Annual Report	-	7,000	-	7,000	7,000	7,000	0.00%
4230	Education, Travel and Training	-	5,000	770	3,308	4,078	10,000	145.22%
4241	Office Supplies	-	2,500	3,650	1,468	5,118	3,000	(41.38%)
4242	Postage	-	1,000	-	-	-	1,000	0.00%
4250	Equipment Repairs	-	-	354	400	753	500	(33.60%)
4251	Gas, Oil, Grease	-	-	5	595	600	2,700	350.00%
4280	Telephone	-	-	1,035	1,000	2,035	3,410	67.57%
4327	Professional Services	-	45,000	22,450	19,570	42,020	63,240	50.50%
4344	Public Information	-	15,000	3,583	3,288	6,871	79,000	1,049.76%
4360	Reimb from Other Funds	-	(144,839)	(86,129)	(58,710)	(144,839)	(192,681)	33.03%
4742	Office Equipment	-	-	1,668	-	1,668	3,000	79.86%
Total Communications		-	131,881	92,044	32,759	124,803	271,615	0.00%

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
136 - Information Systems								
4113	Salaries Regular Employees	282,920	318,465	224,626	100,322	324,948	340,440	4.77%
4131	Parochial Retirement	32,422	36,634	27,001	10,361	37,362	37,449	0.23%
4132	Group Health Insurance	24,232	26,081	19,114	7,224	26,338	28,182	7.00%
4133	Retired Employees Grp Insurance	3,978	4,256	3,192	1,064	4,256	4,554	7.00%
4135	Medicare Insurance	3,931	4,589	3,295	1,256	4,551	4,937	8.48%
4230	Education, Travel and Training	2,104	7,000	310	1,999	2,309	7,000	203.16%
4241	Office Supplies	233	1,000	271	(43)	228	1,000	338.60%
4250	Equipment Repairs	3,095	5,000	828	1,956	2,784	5,000	79.60%
4251	Gas, Oil, Grease	167	900	92	200	292	900	208.22%
4280	Telephone	4,119	15,000	177	3,801	3,978	7,500	88.54%
4313	Maintenance Contract	427,802	450,000	440,605	7,096	447,701	475,000	6.10%
4321	Legal and Auditing	936	995	919	61	980	1,135	15.82%
4327	Professional Services	1,821	2,000	4,000	2,255	6,255	10,000	59.87%
4360	Reimb from Other Funds	(600,000)	(636,000)	(477,000)	(159,000)	(636,000)	(667,800)	5.00%
4511	Casualty Insurance	1,474	1,696	1,272	424	1,696	2,045	20.58%
4512	Workers Comp Insurance	5,109	14,163	4,024	1,341	5,365	8,015	49.39%
4742	Office Equipment	1,429	1,000	35	999	1,034	1,000	(3.29%)
4745	Computer Equipment Purchases	455	3,000	-	599	599	3,000	400.83%
4754	Internet Access and Maintenance	32,724	38,000	22,983	12,853	35,836	38,000	6.04%
Total Information Systems		228,951	293,779	275,743	(5,231)	270,512	307,357	13.62%
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	22,995	37,000	-	32,997	32,997	37,000	12.13%
4955	Parish Service Office	42,499	46,000	25,840	12,920	38,760	46,000	18.68%
4959	NGO Appropriations	233,781	25,000	8,456	13,999	22,455	250,000	1,013.34%
Total Allocation To Other Entities		624,275	433,000	196,796	222,416	419,212	658,000	56.96%

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
161 - Facilities & Maintenance								
63 - Coroner Building								
4260	Building Repairs & Maintenance	12,369	15,000	1,820	5,936	7,756	14,000	80.51%
4272	Electricity	19,147	25,000	10,805	7,657	18,462	25,000	35.41%
4273	Water	1,520	2,500	1,022	742	1,764	2,000	13.38%
4280	Telephone	8,211	4,000	3,151	2,390	5,541	6,000	8.28%
4312	Pest Control	743	1,000	496	248	744	1,000	34.41%
4313	Maintenance Contract	-	-	734	195	929	1,000	7.64%
4317	Janitorial Service	18,000	22,000	15,900	2,100	18,000	22,000	22.22%
4318	Waste Disposal Fees	-	-	1,760	1,257	3,017	3,500	16.01%
4388	Building Management	3,666	3,836	3,611	225	3,836	4,239	10.51%
Total Coroner Building		63,656	73,336	39,297	20,752	60,049	78,739	31.12%
64 - LSU Extension Bldg								
4260	Building Repairs & Maintenance	3,770	6,000	915	4,953	5,868	6,000	2.25%
4271	Natural Gas	90	-	525	428	953	1,000	4.93%
4272	Electricity	6,229	7,000	3,046	3,474	6,520	7,000	7.36%
4273	Water	577	1,000	297	448	745	1,000	34.23%
4280	Telephone	781	1,000	-	117	117	-	(100.00%)
4291	Lawn and Tree Maintenance	2,500	2,100	1,500	900	2,400	2,100	(12.50%)
4312	Pest Control	693	700	462	230	692	700	1.16%
4316	Security	201	660	202	400	602	660	9.63%
4317	Janitorial Service	9,000	9,000	6,750	2,250	9,000	9,000	0.00%
4318	Waste Disposal Fees	561	1,200	1,020	396	1,416	1,500	5.93%
4388	Building Management	3,666	3,836	2,877	959	3,836	4,239	10.51%
4511	Casualty Insurance	2,634	3,029	2,272	757	3,029	3,653	20.60%
4754	Internet Access and Maintenance	4,437	2,520	2,852	3,057	5,909	5,000	(15.38%)
Total LSU Extension Bldg		35,138	38,045	22,716	18,371	41,087	41,852	1.86%

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
65 - Archives								
4327	Professional Services	83,750	90,000	56,850	28,307	85,157	90,000	5.69%
Total Archives		83,750	90,000	56,850	28,307	85,157	90,000	5.69%
69 - David Raines Comm Center (MLK Community Center)								
4114	Salaries-Special	5,600	6,500	3,267	3,765	7,032	6,500	(7.57%)
4260	Building Repairs & Maintenance	18,088	20,000	2,572	13,898	16,470	20,000	21.43%
4271	Natural Gas	690	1,000	363	403	766	1,000	30.55%
4272	Electricity	37,802	49,000	28,871	14,347	43,218	49,000	13.38%
4273	Water	4,963	10,000	2,178	4,040	6,218	7,500	20.62%
4291	Lawn and Tree Maintenance	4,300	5,000	3,400	2,200	5,600	5,000	(10.71%)
4312	Pest Control	1,058	1,500	706	352	1,058	1,500	41.78%
4316	Security	1,003	1,400	1,009	336	1,345	1,400	4.09%
4317	Janitorial Service	21,800	23,000	14,625	4,875	19,500	23,000	17.95%
4318	Waste Disposal Fees	7,809	12,000	5,171	1,724	6,894	8,000	16.04%
4388	Building Management	10,474	10,961	8,221	2,740	10,961	12,110	10.48%
4511	Casualty Insurance	1,474	1,696	1,272	424	1,696	2,045	20.58%
4544	Utilities Charged To Other	(52,675)	(25,000)	(21,003)	(32,161)	(53,164)	(40,000)	(24.76%)
4558	Reimb-Health Tax Fund	(33,390)	(33,390)	(25,043)	(8,348)	(33,390)	(33,390)	0.00%
4754	Internet Access and Maintenance	1,970	4,600	1,404	1,404	2,808	3,500	24.64%
69 - David Raines Comm Center		30,966	88,267	27,013	9,999	37,012	67,165	81.47%
Total Facilities & Maintenance		213,510	289,648	145,876	77,429	223,305	277,756	24.38%
170 - Elections								
71 - Registrar of Voters								
4113	Salaries Regular Employees	174,513	245,881	117,265	60,351	177,616	207,112	16.61%
4114	Salaries-Special	-	15,000	-	9,112	9,112	15,000	64.62%
4122	Salaries-Part Time	245,938	200,000	197,040	58,214	255,254	250,000	(2.06%)
4132	Group Health Insurance	427	10,422	398	210	608	7,500	1,133.55%
4133	Retired Employees Grp Insurance	10,353	11,078	8,309	2,769	11,078	11,853	7.00%

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
4135	Medicare Insurance	22,760	28,811	19,128	2,855	21,983	24,711	12.41%
4138	Unemployment Claims	-	1,000	156	(29)	127	1,000	687.40%
4139	ROV Retirement	22,887	35,511	16,917	6,171	23,088	34,000	47.26%
4210	Books and Subscriptions	2,006	2,500	45	1,995	2,040	2,500	22.55%
4211	Dues-Governmental Organizations	625	3,000	-	1,710	1,710	6,000	250.88%
4220	Official Publications	2,671	5,000	56	1,115	1,171	5,000	326.99%
4221	Printed Office Forms	7,581	10,000	6,796	3,000	9,796	10,000	2.08%
4230	Education, Travel and Training	9,938	20,000	7,625	6,999	14,624	21,000	43.60%
4241	Office Supplies	20,028	20,000	16,098	3,384	19,482	20,000	2.66%
4242	Postage	164,529	80,000	98,918	53,000	151,918	120,000	(21.01)%
4243	Copy Supplies	5,232	7,000	1,975	3,024	4,999	7,000	40.03%
4247	Record Retention	623	4,000	-	1,707	1,707	4,000	134.33%
4260	Building Repairs & Maintenance	175	1,500	-	111	111	1,500	1,251.35%
4280	Telephone	1,282	2,500	886	377	1,263	2,500	97.94%
4313	Maintenance Contract	825	4,000	-	825	825	2,000	142.42%
4327	Professional Services	5,786	10,000	6,251	3,120	9,371	10,000	6.71%
4353	Parking Fees	10,425	16,000	5,889	4,250	10,139	16,000	57.81%
4511	Casualty Insurance	1,265	1,454	1,091	363	1,454	1,754	20.63%
4512	Workers Comp Insurance	5,109	5,365	4,024	1,341	5,365	8,015	49.39%
4742	Office Equipment	553	5,000	-	121	121	5,000	4,032.23%
4754	Internet Access and Maintenance	2,316	2,500	1,225	1,226	2,451	2,500	2.00%
Total Registrar of Voters		717,848	747,522	510,091	227,322	737,413	795,945	7.94%
72 - Election Cost								
4172	Election Expense	140,718	200,000	53,578	140,000	193,578	200,000	3.32%
4173	Voting Precinct Improvement	-	2,000	-	512	512	2,000	290.63%
Total Election Cost		140,718	202,000	53,578	140,512	194,090	202,000	4.08%
Total Elections		858,566	949,522	563,669	367,834	931,503	997,945	7.13%

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
180 - Statutory Appropriations								
4201	Ambulance Service	14,050	9,000	7,725	4,560	12,285	15,000	22.10%
4202	Pauper Funeral	75,000	75,000	75,000	-	75,000	75,000	0.00%
4310	Codification of Ordinances	2,122	8,000	1,515	2,525	4,040	8,000	98.02%
4352	Governmental Consultants	157,351	180,000	81,363	87,624	168,987	180,000	6.52%
4355	Marketing	-	-	-	-	-	50,000	0.00%
4591	Retirement Contributions	252,815	232,190	-	266,020	266,020	261,300	(1.77%)
4592	Sheriff's Tax Collection	19,544	5,000	6,127	10,318	16,445	20,000	21.62%
4712	Site Lease	-	160,000	89,030	70,970	160,000	160,000	0.00%
4810	Principal Payments	194,500	203,500	203,500	-	203,500	211,000	3.69%
4820	Interest Payments	55,338	50,150	50,150	-	50,150	44,926	(10.42%)
4830	Paying Agent Fees	1,575	2,000	1,600	275	1,875	2,000	6.67%
Total Statutory Appropriations		772,295	924,840	516,010	442,292	958,302	1,027,226	7.19%
611 - LSU Extension Service								
4113	Salaries Regular Employees	63,000	63,000	47,250	15,750	63,000	69,300	10.00%
4243	Copy Supplies	1,717	2,500	1,454	328	1,782	2,500	40.29%
4250	Equipment Repairs	1,641	3,500	925	2,000	2,925	3,500	19.66%
4251	Gas, Oil, Grease	2,149	3,000	1,357	1,499	2,856	3,000	5.04%
4742	Office Equipment	198	500	-	211	211	500	136.97%
Total LSU Extension Service		68,706	72,500	50,985	19,789	70,774	78,800	11.34%
Total Expenditures - General Fund		14,111,374	15,715,493	10,078,711	5,354,947	15,433,658	17,132,517	11.01%
Excess (Deficiency) Of Revenues Over Expenditures		(1,095,277)	(4,618,486)	(6,896,297)	4,340,233	(2,556,064)	(4,821,040)	88.61%

GENERAL FUND

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Other Financing Sources (Uses)								
3839	Transfer From American Rescue Plan	777,606	600,000	-	600,000	600,000	1,100,000	83.33%
3849	Transfer From Oil and Gas	200,000	-	-	-	-	-	0.00%
3852	Transfer From Capital Outlay	-	-	-	-	-	-	0.00%
3855	Transfer From Criminal Justice	2,500,000	6,000,000	4,500,000	1,500,000	6,000,000	6,000,000	0.00%
4691	Transfer To Parks and Recreation	-	-	-	-	-	(500,000)	0.00%
4688	Transfer To Capital Outlay	(1,205,000)	(4,900,000)	(625,500)	(4,274,500)	(4,900,000)	(1,230,000)	(74.90%)
Total Other Financing Sources (Uses)		2,272,606	1,700,000	3,874,500	(2,174,500)	1,700,000	5,370,000	215.88%
Net Change In Fund Balance		1,177,329	(2,918,486)	(3,021,797)	2,165,733	(856,064)	548,960	(164.13%)
Fund Balance, Beginning of Year		18,497,593	17,509,792	19,674,922	19,674,922	19,674,922	18,818,858	(4.35%)
Fund Balance, End of Year		\$ 19,674,922	14,591,306	16,653,124	21,840,655	18,818,858	19,367,818	2.92%



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.

- 229 **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.
- 235 **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.
- 239 **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
- 242 **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.
- 245 **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.
- 248 **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.
- 253 **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.
- 258 **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.

- 259 **Riverboat Fund (290)** – The Riverboat Fund accounts for revenues received by the Commission from a share of gaming receipts received from riverboat casinos.
- 263 **Criminal Justice Fund (295)** – The Criminal Justice Fund accounts for the proceeds of a special ad valorem tax dedicated for criminal justice system expenditures.
- 264 **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).
- 265 **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.
- 267 **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.
- 268 **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.
- 270 **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.
- 271 **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.
- 272 **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).

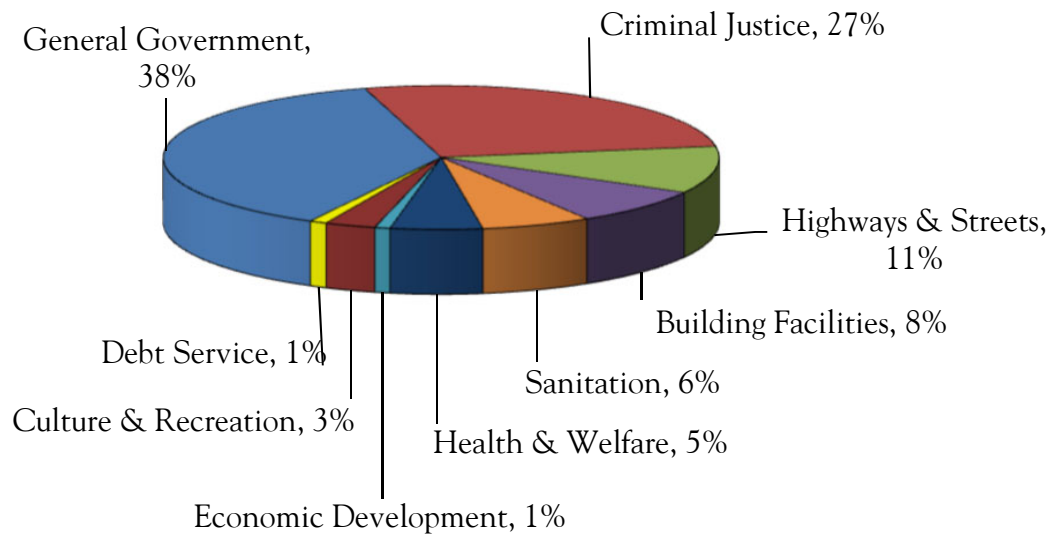
- 273 **American Rescue Plan Fund (797)** – The American Rescue Plan Fund was established to account for expenditures related to the American Rescue Plan Act (ARPA) of 2021.
- 274 **E. Edward Jones Housing Trust Fund (798)** – The E. Edward Jones Housing Trust Fund was established as a revolving loan 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.
- 275 **Reserve Trust Fund (799)** – The Reserve Trust Fund was established to provide financial resources in the event of a major interruption in budgeted revenues, a catastrophic natural disaster, an extraordinary economic development opportunity or other occasion requiring immediate emergency funding needs or cash flow loan demand.



SPECIAL REVENUE FUNDS																					
Summary of Revenues, Expenditures, and Changes in Fund Balances																					
	Public Works	Building Maint	Detention Facilities	Parks & Recreation	Solid Waste	Juvenile Justice	Health Tax	Biomed	Riverboat	Criminal Justice	Head Start	Oil and Gas	Opioid Settlement	Economic Develop	Econ Dev District Trust	Law Off Witness	Housing CVP	American Rescue Plan	E. Edward Jones Trust	Reserve Trust	Total
Revenues																					
Tax Revenue	\$ 18,770,394	5,762,796	11,353,428	1,780,288	5,329,151	4,183,352	4,251,318	3,584,172	-	7,618,304	-	-	-	-	500	-	-	-	-	-	62,633,703
Licenses & Permits	365,000	-	-	-	-	-	2,500	-	-	-	-	-	-	-	-	-	-	-	-	-	367,500
Intergovernmental Revenue	3,030,559	104,555	200,000	30,000	-	854,474	78,000	65,000	-	130,000	15,500,000	-	-	-	-	-	700,000	10,000,000	-	-	30,692,588
Gaming Revenue	-	-	-	-	-	-	-	-	840,000	-	-	-	-	550,000	-	-	-	-	-	-	1,390,000
Oil and Gas	-	-	-	-	-	-	-	-	-	-	-	1,000,000	-	-	-	-	-	-	-	-	1,000,000
Charges For Services	351,000	-	-	40,000	-	100	70,000	-	-	-	-	-	-	-	-	12,000	-	-	-	-	473,100
Fines & Forfeitures	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,000
Rents & Interest Earned	175,000	75,000	40,000	80,000	200,000	40,000	25,000	1,500	7,500	1,500	-	438,000	12,000	10,000	550	750	-	80,000	12,500	763,000	1,962,300
Other Revenues	49,000	500	10,000	3,000	135,000	10,500	6,500	-	2,000	-	-	-	500,000	-	-	-	-	-	-	-	716,500
Total Revenues	22,752,953	5,942,851	11,603,428	1,933,288	5,664,151	5,088,426	4,433,318	3,650,672	849,500	7,749,804	15,500,000	1,438,000	512,000	560,000	1,050	12,750	700,000	10,080,000	12,500	763,000	99,247,691
Expenditures By Function																					
General Government																					
Allocations-Other Entities	-	-	-	42,000	-	-	-	3,590,635	1,026,072	-	-	-	-	-	-	-	-	-	-	-	4,658,707
Administration	-	-	-	-	-	-	-	-	433,195	-	15,500,000	64,731	538,172	219,526	50,500	-	-	-	1,152,516	10,822	17,969,462
Program Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	700,000	7,400,000	-	-	8,100,000
Fleet Services	803,050	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	803,050
Criminal Justice																					
Criminal Administration	-	225,000	-	-	-	-	-	-	-	265,247	-	-	-	-	-	33,255	-	-	-	-	523,502
CCC -Facs & Maintenance	-	-	4,749,299	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,749,299
CCC -Statutory Charges	-	-	8,175,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,175,000
Juvenile Court	-	-	-	-	-	964,396	-	-	-	-	-	-	-	-	-	-	-	-	-	-	964,396
Juv Services - Probation	-	-	-	-	-	4,847,392	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,847,392
Juv Services - Detention	-	-	-	-	-	3,255,742	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,255,742
Health & Welfare																					
Shreveport Regional Lab	-	-	-	-	-	-	51,230	-	-	-	-	-	-	-	-	-	-	-	-	-	51,230
Highland Health Unit	-	-	-	-	-	-	815,320	-	-	-	-	-	-	-	-	-	-	-	-	-	815,320
Vivian Health Unit	-	-	-	-	-	-	85,533	-	-	-	-	-	-	-	-	-	-	-	-	-	85,533
David Raines Comm Ctr	-	-	-	-	-	-	33,390	-	-	-	-	-	-	-	-	-	-	-	-	-	33,390
Animal Services	-	-	-	-	-	-	2,920,739	-	-	-	-	-	-	-	-	-	-	-	-	-	2,920,739
Mosquito Control	-	-	-	-	-	-	545,536	-	-	-	-	-	-	-	-	-	-	-	-	-	545,536
Building Facilities																					
Forcht Wade	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
Courthouse	-	5,561,036	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,561,036
Bickham Building	-	182,013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	182,013
Government Plaza	-	249,831	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	249,831
Juvenile Justice Buildings	-	-	-	-	-	743,640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	743,640
Veterans Affairs	-	24,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,500
Highways & Streets																					
Road Administration	2,220,853	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,220,853
Road Maintenance	6,613,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,613,750
Sanitation	-	-	-	-	5,325,966	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,325,966
Culture & Recreation	-	-	-	2,460,551	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,460,551
Economic Development	-	-	-	-	-	-	-	-	-	-	-	-	-	399,200	-	-	-	-	-	350,000	749,200
Debt Service	-	135,200	206,326	-	-	-	89,100	-	-	-	-	400,200	-	-	-	-	-	-	-	-	830,826
Total Expenditures	9,637,653	6,387,580	13,130,625	2,502,551	5,325,966	9,811,170	4,540,848	3,590,635	1,459,267	265,247	15,500,000	464,931	538,172	618,726	50,500	33,255	700,000	7,400,000	1,152,516	360,822	83,470,464
Excess (Deficiency)	13,115,300	(444,729)	(1,527,197)	(569,263)	338,185	(4,722,744)	(107,530)	60,037	(609,767)	7,484,557	-	973,069	(26,172)	(58,726)	(49,450)	(20,505)	-	2,680,000	(1,140,016)	402,178	15,777,227
Other Financing Sources (Uses)																					
Transfers In	-	-	1,000,000	500,000	-	3,550,000	-	-	450,000	3,000,000	-	-	-	-	-	-	-	-	-	3,500,000	12,000,000
Transfers Out	(22,212,500)	(698,000)	(1,000,000)	-	(2,552,000)	(50,000)	(265,000)	-	-	(10,500,000)	-	(7,300,000)	(50,000)	-	-	-	-	(3,100,000)	-	-	(47,727,500)
Total Other Fin Sources (Uses)	(22,212,500)	(698,000)	-	500,000	(2,552,000)	3,500,000	(265,000)	-	450,000	(7,500,000)	-	(7,300,000)	(50,000)	-	-	-	-	(3,100,000)	-	3,500,000	(35,727,500)
Net Change In Fund Balances	(9,097,200)	(1,142,729)	(1,527,197)	(69,263)	(2,213,815)	(1,222,744)	(372,530)	60,037	(159,767)	(15,443)	-	(6,326,931)	(76,172)	(58,726)	(49,450)	(20,505)	-	(420,000)	(1,140,016)	3,902,178	(19,950,273)
Beginning Fund Balance	46,330,973	9,604,485	11,001,939	2,340,740	30,428,403	8,062,708	5,465,143	1,997,003	249,811	4,195,250	-	10,626,275	143,591	1,475,717	51,987	26,487	5,326	453,781	2,446,134	39,961,472	174,867,225
Ending Fund Balance	\$ 37,233,773	8,461,756	9,474,742	2,271,477	28,214,588	6,839,964	5,092,613	2,057,040	90,044	4,179,807	-	4,299,344	67,419	1,416,991	2,537	5,982	5,326	33,781	1,306,118	43,863,650	154,916,952

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.

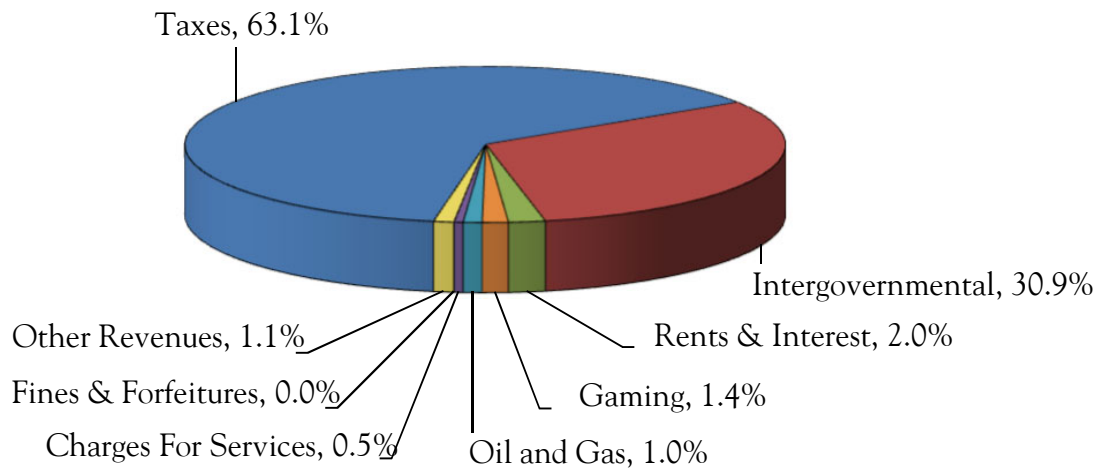
SPECIAL REVENUE FUNDS

Budget By Category

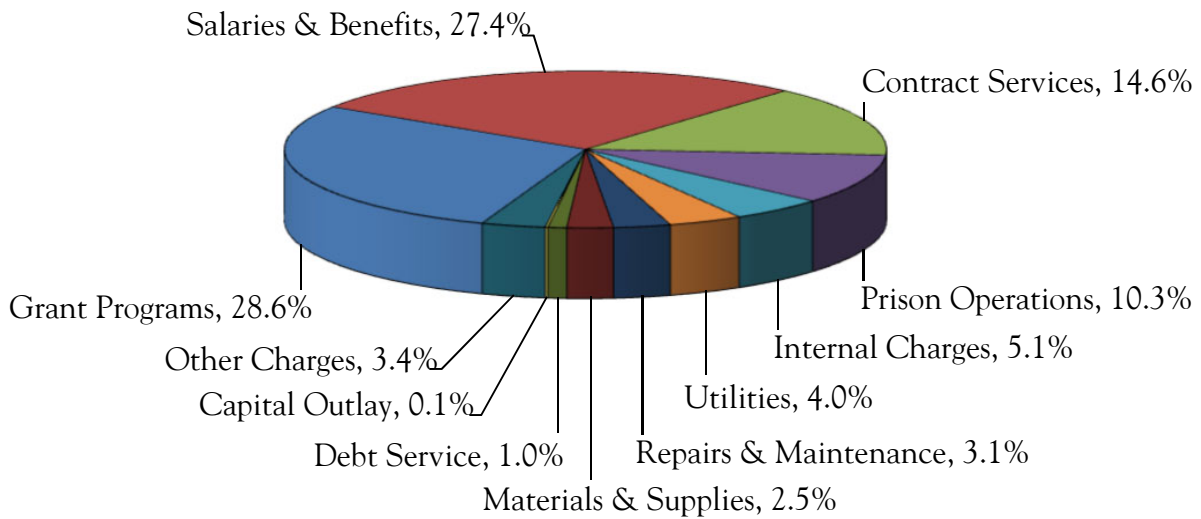
	2023	2024		2025
	Actual	Budget	Estimated	Adopted
<u>Revenues</u>				
Tax Revenue	\$ 65,293,040	56,035,499	63,533,956	62,633,703
Licenses & Permits	609,930	509,000	410,371	367,500
Intergovernmental Revenue	34,277,324	42,324,864	32,001,754	30,692,588
Gaming Revenue	1,527,294	1,400,000	1,479,737	1,390,000
Oil and Gas Revenue	5,976,554	1,000,000	2,059,216	1,000,000
Charges For Services	573,768	427,250	575,084	473,100
Fines & Forfeitures	13,008	10,000	17,308	12,000
Rents & Interest Earned	10,080,856	1,548,450	3,043,161	1,962,300
Other Revenues	2,148,156	1,202,500	892,363	716,500
Total Revenues	120,499,930	104,457,563	104,012,950	99,247,691
<u>Expenditures</u>				
Salaries & Benefits	18,661,026	21,649,765	20,254,636	22,891,804
Materials & Supplies	1,062,404	1,857,250	1,566,489	2,069,300
Education, Training & Travel	110,597	188,000	142,667	214,500
Utilities	2,959,466	3,173,200	3,124,925	3,310,200
Repairs & Maintenance	2,359,748	2,291,890	2,206,984	2,548,390
Prison Operations	7,246,827	7,879,000	8,455,759	8,566,000
Contract Services	8,500,169	11,273,717	10,221,057	12,200,694
Statutory Charges	209,918	220,800	239,395	246,300
Internal Charges	3,323,229	3,625,578	3,608,624	4,223,414
Capital Outlay	51,222	86,400	104,633	120,900
Allocations To Other Entities	1,914,972	2,173,200	1,865,765	2,107,272
Debt Service	823,338	829,450	829,450	830,826
Other Expenses	643,984	431,500	408,780	411,500
Grant Programs	27,627,293	24,937,364	18,680,331	23,849,364
Reimbursements	(140,000)	(140,000)	(140,000)	(140,000)
Juror & Witness Expense	15,650	20,000	15,200	20,000
Total Expenditures	75,369,843	80,497,114	71,584,695	83,470,464
Excess (Deficiency) Of Revenues Over Expenditures	45,130,087	23,960,449	32,428,255	15,777,227
<u>Other Financing Sources (Uses)</u>				
Transfers In	11,492,672	18,257,000	18,257,000	12,000,000
Transfer Out	(36,187,000)	(65,104,500)	(61,069,500)	(47,727,500)
Total Other Financing Sources (Uses)	(24,694,328)	(46,847,500)	(42,812,500)	(35,727,500)
Net Change In Fund Balance	20,435,759	(22,887,051)	(10,384,245)	(19,950,273)
Fund Balance, Beginning Of Year	166,770,323	169,354,718	187,206,082	174,867,225
Fund Balance, End Of Year	\$ 187,206,082	146,467,667	176,821,837	154,916,952

SPECIAL REVENUE FUNDS

REVENUES BY SOURCE



EXPENDITURES BY CATEGORY



SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Public Works Fund (200)								
<u>Revenues</u>								
3113	Ad Valorem Tax-Parish	\$ 7,705,560	7,169,410	-	7,899,815	7,899,815	8,253,810	4.48%
3114	Gas & Oil Sales	118,841	100,000	67,138	57,977	125,115	120,000	(4.09%)
3115	Estimated Uncollectible Taxes	7,348	(179,240)	-	(148,981)	(148,981)	(206,350)	38.51%
3117	Sign Billings	21,825	3,500	2,888	2,628	5,516	3,500	(36.55%)
3119	Equipment Repair Billings	112,880	100,000	104,491	6,472	110,963	100,000	(9.88%)
3120	Prior Year Taxes	33,972	43,021	40,841	642	41,483	50,934	22.78%
3175	Sales Tax Collections	13,492,479	10,000,000	7,193,223	5,090,279	12,283,502	10,672,000	(13.12%)
3180	Culvert Fees	7,544	10,000	3,465	3,365	6,830	7,500	9.81%
3181	Subdivision Fees	25,037	30,000	9,251	7,599	16,850	20,000	18.69%
3190	Special Assessment Revenue	12,956	4,000	-	8,159	8,159	4,000	(50.97%)
3219	Oil and Gas Permits	572,479	500,000	266,767	115,265	382,032	350,000	(8.38%)
3220	Building Permits	29,521	5,000	23,465	3,654	27,119	15,000	(44.69%)
3224	Fines	13,008	10,000	15,501	1,807	17,308	12,000	(30.67%)
3351	State Revenue Sharing	139,459	145,000	-	135,991	135,991	130,559	(3.99%)
3356	Parish Transportation Fund	1,561,927	1,400,000	558,090	498,635	1,056,725	1,400,000	32.48%
3357	Road Royalty	3,057,504	1,500,000	769,570	769,568	1,539,138	1,500,000	(2.54%)
3462	FEMA Grant	-	-	6,319	-	6,319	-	(100.00%)
3610	Interest Earned	1,813,497	150,000	304,121	100,773	404,894	175,000	(56.78%)
3692	Adjudicated Property Fees	200,470	100,000	76,948	125,113	202,061	100,000	(50.51%)
3695	Miscellaneous Revenue	39,180	45,000	16,538	13,857	30,395	45,000	48.05%
3723	Federal Grants - Other	4,714	-	-	-	-	-	0.00%
3725	Grant Revenue - Other	-	-	674,280	-	674,280	-	(100.00%)
Total Revenues - Public Works Fund		28,970,201	21,135,691	10,132,896	14,692,618	24,825,514	22,752,953	(8.35%)

Expenditures

411 - Road Administration

4113	Salaries Regular Employees	728,039	828,791	578,438	220,417	798,855	886,795	11.01%
4122	Salaries-Part Time	50,049	38,000	34,571	12,383	46,954	46,330	(1.33%)
4131	Parochial Retirement	79,852	95,311	59,263	34,193	93,456	91,579	(2.01%)
4132	Group Health Insurance	46,235	58,397	46,812	20,737	67,549	76,258	12.89%
4133	Retired Employees Grp Insurance	35,531	38,018	28,514	9,504	38,018	40,679	7.00%
4135	Medicare Insurance	12,931	12,783	12,596	5,019	17,615	17,587	(0.16%)
4138	Unemployment Claims	-	1,000	-	198	198	1,000	405.05%
4210	Books and Subscriptions	1,570	1,500	1,502	93	1,595	2,000	25.39%
4211	Dues-Governmental Organizations	2,575	5,000	1,730	1,960	3,690	5,000	35.50%
4221	Printed Office Forms	215	1,500	-	895	895	1,500	67.60%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024			Total Estimated	2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining			
4230	Education, Training and Travel	7,763	18,000	8,316	8,671	16,987	25,000	47.17%
4241	Office Supplies	16,230	15,000	13,256	1,939	15,195	18,000	18.46%
4243	Copy Supplies	760	5,000	268	1,027	1,295	5,000	286.10%
4250	Equipment Repairs	21,220	9,000	23,656	2,133	25,789	27,000	4.70%
4251	Gas, Oil, Grease	16,526	15,000	8,788	6,201	14,989	17,000	13.42%
4280	Telephone	10,267	14,000	5,145	6,090	11,235	14,000	24.61%
4311	Recruitment and Screenings	2,437	500	518	277	795	1,000	25.79%
4313	Maintenance Contract	8,920	15,000	385	10,815	11,200	15,000	33.93%
4321	Legal and Auditing	12,731	13,444	12,412	1,032	13,444	15,326	14.00%
4324	Information Systems Allocation	102,000	108,120	81,090	27,030	108,120	113,526	5.00%
4327	Professional Services	156,178	190,000	120,288	56,612	176,900	225,000	27.19%
4329	Reimb From PW Funds	(240,000)	(254,400)	(190,800)	(63,600)	(254,400)	(277,804)	9.20%
4353	Parking Fees	1,001	4,000	1,186	103	1,289	4,000	210.32%
4361	General Fund Administration	293,618	306,176	229,632	76,544	306,176	329,710	7.69%
4387	Adjudicated Property Expenses	15,545	18,000	9,345	6,422	15,767	18,000	14.16%
4511	Casualty Insurance	141,158	162,332	121,749	40,583	162,332	195,757	20.59%
4512	Workers Comp Insurance	22,509	23,635	17,726	5,909	23,635	35,310	49.40%
4591	Retirement Contributions	226,637	212,210	-	239,160	239,160	244,300	2.15%
4592	Sheriff's Tax Collection	1,955	5,000	531	2,719	3,250	5,000	53.85%
4742	Office Equipment	990	9,000	-	4,750	4,750	10,000	110.53%
4745	Computer Equipment Purchases	-	12,000	702	466	1,168	12,000	927.40%
Total Road Administration		1,775,442	1,981,317	1,227,619	740,282	1,967,901	2,220,853	12.85%
431 - Fleet Services								
4113	Salaries Regular Employees	408,426	452,248	291,653	132,327	423,980	461,210	8.78%
4114	Salaries-Special	-	5,000	-	-	-	-	0.00%
4131	Parochial Retirement	47,031	52,009	35,297	16,692	51,989	50,733	(2.42%)
4132	Group Health Insurance	69,621	73,075	55,618	20,972	76,590	78,599	2.62%
4133	Retired Employees Grp Insurance	19,890	21,282	15,962	5,320	21,282	22,772	7.00%
4135	Medicare Insurance	5,568	6,450	4,188	2,262	6,450	6,688	3.69%
4230	Education, Travel and Training	1,588	3,000	50	1,900	1,950	3,500	79.49%
4241	Office Supplies	2,881	2,000	1,210	688	1,898	4,000	110.75%
4243	Copy Supplies	548	1,200	265	858	1,123	1,500	33.57%
4250	Equipment Repairs	564,154	500,000	374,747	137,598	512,345	600,000	17.11%
4251	Gas, Oil, Grease	717,203	850,000	412,048	380,297	792,345	850,000	7.28%
4260	Building Repairs & Maintenance	17,978	34,000	22,340	10,919	33,259	50,000	50.34%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
4265	Uniforms	895	4,000	1,587	1,653	3,240	4,750	46.60%
4270	Services and Supplies Charged to Others	(1,464,515)	(1,475,000)	(805,503)	(658,587)	(1,464,090)	(1,475,000)	0.75%
4271	Natural Gas	4,005	7,000	3,359	2,208	5,567	7,000	25.74%
4272	Electricity	23,022	25,000	14,050	10,510	24,560	27,000	9.93%
4273	Water	3,885	4,000	1,350	2,540	3,890	4,500	15.68%
4280	Telephone	4,410	4,000	1,783	2,197	3,980	5,000	25.63%
4290	Safety Apparel	84	-	-	-	-	-	0.00%
4311	Recruitment and Screenings	332	800	2,403	27	2,430	3,000	23.46%
4321	Legal and Auditing	1,789	1,893	1,747	146	1,893	2,158	14.00%
4324	Information Systems Allocation	18,000	19,080	14,310	4,770	19,080	20,034	5.00%
4325	Computer System	-	2,000	-	1,950	1,950	7,500	284.62%
4361	General Fund Administration	76,050	78,605	58,954	19,651	78,605	84,149	7.05%
4365	Fleet Service Allocation	(146,000)	(146,000)	(109,500)	(36,500)	(146,000)	(146,000)	0.00%
4388	Building Management	2,095	2,192	1,644	548	2,192	2,422	10.49%
4421	Sign Materials	52,567	60,000	46,733	31,967	78,700	78,000	(0.89%)
4422	Small Tools	6,985	5,000	2,205	3,255	5,460	13,000	138.10%
4511	Casualty Insurance	12,115	13,932	10,449	3,483	13,932	16,801	20.59%
4512	Workers Comp Insurance	12,580	13,209	9,907	3,302	13,209	19,734	49.40%
Total Fleet Services		463,187	619,975	468,856	102,953	571,809	803,050	40.44%
441 - Road Maintenance								
30 - Drainage								
4276	Emergency Coordination	9,720	9,720	7,290	2,430	9,720	9,720	0.00%
4319	Spraying of Right of Way	601,637	800,000	400,800	324,670	725,470	900,000	24.06%
4321	Legal and Auditing	8,375	8,598	8,164	434	8,598	9,802	14.00%
4330	Public Works Administration	60,000	63,600	47,700	15,900	63,600	69,451	9.20%
4361	General Fund Administration	46,285	47,613	35,710	11,903	47,613	51,100	7.32%
4424	Flood Preparedness	-	12,000	-	900	900	12,000	1,233.33%
4511	Casualty Insurance	84,273	96,914	72,686	24,228	96,914	116,869	20.59%
4592	Sheriff's Tax Collection	747	500	217	206	423	1,000	136.41%
Total Drainage Improvements		811,037	1,038,945	572,567	380,671	953,238	1,169,942	22.73%
31 - Road Capital Improvements								
4321	Legal and Auditing	8,139	8,843	7,938	905	8,843	10,081	14.00%
4330	Public Works Administration	84,000	89,040	66,780	22,260	89,040	97,231	9.20%
4361	General Fund Administration	46,285	47,613	35,710	11,903	47,613	51,100	7.32%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024			2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated	
4375	Tax Collection Charges	147,048	150,000	72,583	70,984	143,567	4.48%
4415	Bridge Materials and Supplies	20,003	15,000	12,525	5,125	17,650	13.31%
Total Road Capital Improvements		305,475	310,496	195,536	111,177	306,713	7.07%
51 - North Camp							
4113	Salaries Regular Employees	697,589	893,384	476,521	229,157	705,678	24.95%
4131	Parochial Retirement	79,820	100,209	55,309	34,567	89,876	(4.71%)
4132	Group Health Insurance	158,661	170,239	100,835	64,632	165,467	12.21%
4133	Retired Employees Grp Insurance	61,656	65,972	49,479	16,493	65,972	7.00%
4135	Medicare Insurance	9,414	10,399	6,836	3,464	10,300	(3.18%)
4138	Unemployment Claims	-	1,000	-	-	1,000	0.00%
4230	Education, Training and Travel	299	2,000	6,400	389	6,789	3.11%
4241	Office Supplies	4,642	6,000	5,602	2,854	8,456	18.26%
4243	Copy Supplies	445	1,500	426	853	1,279	56.37%
4248	Equipment Rental	-	5,000	-	565	565	784.96%
4250	Equipment Repairs	208,418	210,000	76,309	122,481	198,790	13.18%
4251	Gas, Oil, Grease	97,362	120,000	51,650	60,706	112,356	11.25%
4260	Building Repairs & Maintenance	8,800	15,000	5,500	4,306	9,806	103.96%
4265	Uniforms	5,391	8,000	2,101	5,879	7,980	0.25%
4271	Natural Gas	-	500	-	495	495	910.10%
4272	Electricity	21,263	30,500	13,091	11,476	24,567	42.47%
4273	Water	695	2,000	1,739	241	1,980	102.02%
4276	Emergency Coordination	5,940	5,940	4,455	1,485	5,940	0.00%
4280	Telephone	13,034	17,000	5,806	9,872	15,678	8.43%
4290	Safety Apparel	1,361	3,000	2,056	106	2,162	38.76%
4311	Recruitment and Screenings	757	3,000	490	745	1,235	183.40%
4313	Maintenance Contract	-	-	924	672	1,596	25.31%
4327	Professional Services	102,113	140,000	96,057	36,283	132,340	51.13%
4412	Maintenance Gravel and Aggregate	67,748	80,000	80,569	11,998	92,567	8.03%
4413	Asphalt	18,028	20,000	1,302	13,376	14,678	70.32%
4414	Hot Mix	29,529	50,000	18,139	26,451	44,590	23.35%
4415	Bridge Materials and Supplies	4,278	5,000	-	985	985	407.61%
4416	Culverts	10,872	22,000	-	19,876	19,876	50.94%
4421	Sign Materials	59,377	90,000	33,499	48,857	82,356	9.28%
4422	Small Tools	2,300	5,000	3,053	2,437	5,490	63.93%
4423	Misc Materials and Supplies	14,856	15,000	12,448	3,532	15,980	6.38%
4512	Workers Comp Insurance	32,631	34,263	25,697	8,566	34,263	49.40%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024			Total Estimated	2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining			
4754	Internet Access and Maintenance	3,625	3,800	2,167	1,622	3,789	3,800	0.29%
Total North Camp		1,720,904	2,135,706	1,138,460	745,421	1,883,881	2,298,041	21.98%
52 - South Camp								
4113	Salaries Regular Employees	778,218	978,116	597,826	297,272	895,098	1,200,067	34.07%
4131	Parochial Retirement	87,858	112,483	64,149	42,596	106,745	110,559	3.57%
4132	Group Health Insurance	112,876	127,666	63,079	46,019	109,098	129,098	18.33%
4133	Retired Employees Grp Insurance	61,653	65,969	49,477	16,492	65,969	70,587	7.00%
4135	Medicare Insurance	10,790	16,552	8,847	5,498	14,345	17,533	22.22%
4138	Unemployment Claims	-	3,000	-	1,546	1,546	3,000	94.05%
4230	Education, Training and Travel	40	4,000	-	751	751	4,000	432.62%
4241	Office Supplies	4,524	5,000	4,083	936	5,019	6,000	19.55%
4243	Copy Supplies	536	3,000	339	1,830	2,169	3,000	38.31%
4248	Equipment Rental	-	7,500	-	-	-	-	0.00%
4250	Equipment Repairs	167,767	235,000	110,521	77,429	187,950	235,000	25.03%
4251	Gas, Oil, Grease	84,941	110,000	40,060	49,705	89,765	110,000	22.54%
4260	Building Repairs & Maintenance	13,849	20,000	14,084	14,719	28,803	30,000	4.16%
4265	Uniforms	3,173	9,000	1,238	4,887	6,125	9,000	46.94%
4271	Natural Gas	2,763	5,000	1,195	1,684	2,879	5,000	73.67%
4272	Electricity	26,515	30,000	13,940	13,714	27,654	32,000	15.72%
4273	Water	2,476	4,000	1,681	883	2,564	4,000	56.01%
4276	Emergency Coordination	5,940	5,940	4,455	1,485	5,940	5,940	0.00%
4280	Telephone	14,855	18,000	8,796	6,838	15,634	18,000	15.13%
4290	Safety Apparel	532	3,000	525	734	1,259	3,000	138.28%
4311	Recruitment and Screenings	1,429	4,000	196	1,760	1,956	4,000	104.50%
4313	Maintenance Contract	1,119	10,000	1,119	4,571	5,690	10,000	75.75%
4327	Professional Services	618,392	150,000	111,098	75,692	186,790	220,000	17.78%
4412	Maintenance Gravel and Aggregate	31,808	40,000	31,984	11,228	43,212	55,000	27.28%
4413	Asphalt	1,711	5,000	2,286	1,744	4,030	8,000	98.51%
4414	Hot Mix	11,676	65,000	10,956	14,721	25,677	65,000	153.14%
4415	Bridge Materials and Supplies	2,120	9,000	450	3,800	4,250	9,000	111.76%
4416	Culverts	-	17,000	-	16,500	16,500	25,000	51.52%
4421	Sign Materials	59,559	95,000	34,257	39,193	73,450	95,000	29.34%
4422	Small Tools	2,026	5,000	1,162	1,818	2,980	5,000	67.79%
4423	Misc Materials and Supplies	10,675	15,000	4,754	7,754	12,508	15,000	19.92%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024			2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated	
4512	Workers Comp Insurance	34,270	35,984	26,988	8,996	35,984	49.40%
Total South Camp		2,154,091	2,214,210	1,209,545	772,795	1,982,340	29.17%
53 - Commercial Vehicle Enforcement Unit (CVEU)							
4113	Salaries Regular Employees	142,062	140,421	87,004	48,666	135,670	5.12%
4131	Parochial Retirement	16,572	16,148	10,549	5,130	15,679	11.47%
4132	Group Health Insurance	23,927	35,443	16,300	7,268	23,568	21.58%
4135	Medicare Insurance	1,981	2,106	1,264	716	1,980	(3.59%)
4230	Education, Travel and Training	200	5,000	950	900	1,850	170.27%
4241	Office Supplies	3,953	5,000	4,036	1,607	5,643	24.05%
4250	Equipment Repairs	-	6,000	-	1,750	1,750	242.86%
4251	Gas, Oil, Grease	-	8,000	352	1,438	1,790	346.93%
4265	Uniforms	1,058	2,000	1,893	65	1,958	53.22%
4280	Telephone	2,409	5,000	1,678	1,108	2,786	79.47%
4311	Recruitment and Screenings	-	150	-	-	-	0.00%
4327	Professional Services	25,107	28,000	10,822	17,068	27,890	14.74%
Total CVEU		217,269	253,268	134,848	85,716	220,564	16.43%
Total Road Maintenance		5,208,776	5,952,625	3,250,956	2,095,780	5,346,736	23.70%
Total Expenditures - Public Works Fund		7,447,405	8,553,917	4,947,431	2,939,015	7,886,446	22.21%
Excess (Deficiency) Of Revenues Over Expenditures		21,522,796	12,581,774	5,185,465	11,753,603	16,939,068	(22.57%)
Other Financing Sources (Uses)							
3852	Transfer From Capital Outlay	1,634,907	-	-	-	-	0.00%
4684	Transfer To Criminal Justice	(3,000,000)	(6,000,000)	(4,500,000)	(1,500,000)	(6,000,000)	(50.00%)
4688	Transfer To Capital Outlay	(14,395,000)	(13,015,000)	(10,042,500)	(2,972,500)	(13,015,000)	47.62%
Total Other Financing Sources (Uses)		(15,760,093)	(19,015,000)	(14,542,500)	(4,472,500)	(19,015,000)	16.82%
Net Change in Fund Balance		5,762,703	(6,433,226)	(9,357,035)	7,281,103	(2,075,932)	338.22%
Fund Balance, Beginning Of Year		42,644,202	43,764,865	48,406,905	39,049,870	48,406,905	(4.29%)
Fund Balance, End Of Year		\$ 48,406,905	37,331,639	39,049,870	46,330,973	46,330,973	(19.64%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Building Maintenance Fund (210)								
Revenues								
3113	Ad Valorem Tax-Parish	\$ 5,722,837	5,372,120	-	5,811,553	5,811,553	5,889,080	1.33%
3115	Estimated Uncollectible Taxes	9,125	(134,300)	-	(135,774)	(135,774)	(147,230)	8.44%
3120	Prior Year Taxes	14,494	19,829	19,317	198	19,515	20,946	7.33%
3351	State Revenue Sharing	106,656	112,000	-	105,115	105,115	104,555	(0.53%)
3610	Interest Earned	273,738	35,000	61,380	179	61,559	50,000	(18.78%)
3623	Building Rental	21,600	20,000	22,396	7,784	30,180	25,000	(17.16%)
3695	Miscellaneous Revenue	1,153	500	-	344	344	500	45.35%
3723	Federal Grants - Other	58,401	-	-	-	-	-	0.00%
Total Revenues - Building Maintenance Fund		6,208,004	5,425,149	103,093	5,789,399	5,892,492	5,942,851	0.85%
Expenditures								
133 - Finance								
4810	Principal Payments	68,500	72,000	72,000	-	72,000	76,000	5.56%
4820	Interest Payments	66,500	63,000	63,000	-	63,000	59,200	(6.03%)
4830	Paying Agent Fees	-	-	-	-	-	-	0.00%
Total Finance		135,000	135,000	135,000	-	135,000	135,200	0.15%
161 - Facilities & Maintenance								
17 - Forcht Wade								
4260	Building Repairs & Maintenance	4,295	5,000	11,526	301	11,827	10,000	(15.45%)
Total Forcht Wade		4,295	5,000	11,526	301	11,827	10,000	(15.45%)
21 - Criminal Administration								
4596	Sheriff Substations	194,826	200,000	118,564	102,753	221,317	225,000	1.66%
Total Criminal Administration		194,826	200,000	118,564	102,753	221,317	225,000	1.66%
61 - Courthouse								
4113	Salaries Regular Employees	1,813,797	2,017,874	1,387,383	634,572	2,021,955	2,253,165	11.43%
4122	Salaries-Part Time	38,747	44,064	32,603	18,208	50,811	52,970	4.25%
4131	Parochial Retirement	206,183	222,055	167,440	65,085	232,525	247,848	6.59%
4132	Group Health Insurance	335,611	360,088	275,492	103,354	378,846	405,393	7.01%
4133	Retired Employees Grp Insurance	82,738	88,530	66,398	22,132	88,530	94,727	7.00%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
4135	Medicare Insurance	26,519	29,259	21,465	7,876	29,341	36,722	25.16%
4138	Unemployment Claims	-	3,000	-	1,515	1,515	3,000	98.02%
4210	Books and Subscriptions	3,598	1,000	601	640	1,241	1,000	(19.42%)
4230	Education, Training and Travel	3,011	10,000	3,972	3,986	7,958	10,000	25.66%
4241	Office Supplies	3,406	4,500	1,595	1,627	3,222	4,500	39.66%
4243	Copy Supplies	3,115	5,000	2,059	1,100	3,159	5,000	58.28%
4250	Equipment Repairs	36,891	30,000	20,126	15,444	35,570	35,000	(1.60%)
4251	Gas, Oil, Grease	40,858	50,000	26,695	17,677	44,372	50,000	12.68%
4260	Building Repairs & Maintenance	176,490	235,000	112,305	91,577	203,882	235,000	15.26%
4261	Building Rep & Maint Chrg -Other	(14,640)	(10,000)	(12,105)	(10,737)	(22,842)	(15,000)	(34.33%)
4265	Uniforms	20,054	25,000	2,144	19,999	22,143	25,000	12.90%
4266	Janitorial Supplies	211,968	200,000	121,724	85,728	207,452	200,000	(3.59%)
4270	Janitorial Supplies Chg to Other	(109,268)	(75,000)	(65,491)	(19,282)	(84,773)	(82,000)	(3.27%)
4271	Natural Gas	170,884	210,000	88,039	113,186	201,225	210,000	4.36%
4272	Electricity	467,477	500,000	262,682	192,822	455,504	500,000	9.77%
4273	Water	40,670	45,000	19,348	22,012	41,360	45,000	8.80%
4276	Emergency Coordination	2,700	2,700	2,025	675	2,700	2,700	0.00%
4280	Telephone	29,247	28,000	13,519	10,613	24,132	25,000	3.60%
4290	Safety Apparel	-	750	-	622	622	750	20.58%
4291	Lawn and Tree Maintenance	23,133	30,000	14,727	12,806	27,533	30,000	8.96%
4311	Recruitment and Screenings	5,878	2,000	713	999	1,712	2,000	16.82%
4312	Pest Control	4,523	4,500	2,966	1,483	4,449	5,000	12.38%
4313	Maintenance Contract	153,355	155,000	91,616	56,777	148,393	188,000	26.69%
4316	Security	452,471	450,000	317,566	168,742	486,308	500,000	2.82%
4318	Waste Disposal Fees	4,159	3,000	2,691	1,913	4,604	4,800	4.26%
4321	Legal and Auditing	12,859	10,132	9,354	1,779	11,133	11,551	3.75%
4324	Information Systems Allocation	60,000	63,600	47,700	15,900	63,600	66,780	5.00%
4353	Parking Fees	24,888	26,000	18,666	14,518	33,184	26,000	(21.65%)
4361	General Fund Administration	212,163	221,318	165,989	55,329	221,318	238,604	7.81%
4388	Building Management	137,478	143,860	107,895	35,965	143,860	158,947	10.49%
4389	Reimb-Building Mgmt	(523,724)	(548,038)	(411,028)	(137,010)	(548,038)	(605,514)	10.49%
4511	Casualty Insurance	239,125	274,994	206,246	68,748	274,994	331,617	20.59%
4512	Workers Comp Insurance	44,730	46,966	35,224	11,742	46,966	70,166	49.40%
4591	Retirement Contributions	169,821	159,010	-	179,200	179,200	174,310	(2.73%)
4592	Sheriff's Tax Collection	2,002	2,500	554	1,734	2,288	2,500	9.27%
4743	Other Equipment	16,216	8,000	4,212	3,006	7,218	8,000	10.83%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024			Total Estimated	2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining			
4754	Internet Access and Maintenance	2,508	2,500	1,363	923	2,286	2,500	9.36%
Total Courthouse		4,631,641	5,082,162	3,166,473	1,894,985	5,061,458	5,561,036	9.87%
66 - Francis Bickham Bldg								
4260	Building Repairs & Maintenance	57,013	40,000	15,889	20,606	36,495	40,000	9.60%
4271	Natural Gas	3,678	10,000	9,651	4,905	14,556	15,000	3.05%
4272	Electricity	48,158	55,000	27,005	18,611	45,616	55,000	20.57%
4273	Water	11,105	15,000	2,318	8,394	10,712	13,000	21.36%
4276	Emergency Coordination	1,620	1,620	1,215	405	1,620	1,620	0.00%
4312	Pest Control	3,620	1,200	748	373	1,121	1,200	7.05%
4313	Maintenance Contract	14,993	15,000	17,014	12,569	29,583	35,000	18.31%
4388	Building Management	18,330	19,181	14,386	4,795	19,181	21,193	10.49%
Total Francis Bickham Bldg		158,517	157,001	88,226	70,658	158,884	182,013	14.56%
68 - Government Plaza								
4260	Building Repairs & Maintenance	72,690	40,000	18,380	14,762	33,142	40,000	20.69%
4272	Electricity	102,109	90,000	46,307	65,698	112,005	110,000	(1.79%)
4273	Water	6,412	3,500	1,140	2,757	3,897	3,500	(10.19%)
4316	Security	56,335	57,000	32,223	25,936	58,159	60,000	3.17%
4388	Building Management	31,423	32,882	24,662	8,220	32,882	36,331	10.49%
Total Government Plaza		268,969	223,382	122,712	117,373	240,085	249,831	4.06%
75 - Veterans Affairs Building								
4260	Building Repairs & Maintenance	675	3,500	155	3,000	3,155	3,500	10.94%
4271	Natural Gas	1,240	2,500	855	975	1,830	2,500	36.61%
4272	Electricity	4,344	10,000	1,725	3,004	4,729	6,000	26.88%
4273	Water	1,762	5,000	1,027	719	1,746	2,500	43.18%
4317	Janitorial	7,728	10,000	5,733	1,911	7,644	10,000	30.82%
Total Veterans Affairs		15,749	31,000	9,495	9,609	19,104	24,500	28.25%
Total Facilities & Maintenance		5,273,997	5,698,545	3,516,996	2,195,679	5,712,675	6,252,380	9.45%
Total Expenditures - Building Maintenance Fund		5,408,997	5,833,545	3,651,996	2,195,679	5,847,675	6,387,580	9.23%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.		Description	2023 Actual	2024			2025 Adopted	% Change From YTD Estimated	
				Budget	YTD Actual*	Estimated Remaining			Total Estimated
Excess (Deficiency) Of Revenues Over Expenditures			799,007	(408,396)	(3,548,903)	3,593,720	44,817	(444,729)	(1,092.32%)
Other Financing Sources (Uses)									
3852	Transfer From Capital Outlay		3,907	-	-	-	-	-	0.00%
4688	Transfer To Capital Outlay		(500,000)	(1,685,000)	(517,500)	(172,500)	(690,000)	(698,000)	1.16%
Total Other Financing Sources (Uses)			(496,093)	(1,685,000)	(517,500)	(172,500)	(690,000)	(698,000)	1.16%
Net Change In Fund Balance			302,914	(2,093,396)	(4,066,403)	3,421,220	(645,183)	(1,142,729)	77.12%
Fund Balance, Beginning Of Year			9,946,754	9,313,788	10,249,668	6,183,265	10,249,668	9,604,485	(6.29%)
Fund Balance, End Of Year			\$ 10,249,668	7,220,392	6,183,265	9,604,485	9,604,485	8,461,756	(11.90%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Detention Facilities Fund (225)								
Revenues								
3113	Ad Valorem Tax-Parish	\$ 10,669,573	9,993,720	-	10,778,166	10,778,166	11,596,260	7.59%
3115	Estimated Uncollectible Taxes	24,685	(249,840)	-	(200,587)	(200,587)	(289,910)	44.53%
3120	Prior Year Taxes	32,303	39,937	38,919	1,636	40,555	47,078	16.08%
3351	State Revenue Sharing	198,420	200,000	-	199,487	199,487	200,000	0.26%
3610	Interest Earned	189,095	20,000	67,368	1,121	68,489	40,000	(41.60%)
3695	Miscellaneous Revenue	10,871	15,000	4,001	4,216	8,217	10,000	21.70%
3723	Federal Grants - Other	14,860	-	-	-	-	-	0.00%
Total Revenues - Detention Facilities Fund		11,139,807	10,018,817	110,288	10,784,039	10,894,327	11,603,428	6.51%
Expenditures								
133 - Finance								
4810	Principal Payments	170,000	177,500	177,500	-	177,500	182,500	2.82%
4820	Interest Payments	31,338	27,550	27,550	-	27,550	23,626	(14.24%)
4830	Paying Agent Fees	200	200	200	-	200	200	0.00%
4831	Bond Issue Costs	-	-	-	-	-	-	0.00%
Total Finance		201,538	205,250	205,250	-	205,250	206,326	0.52%
161 - Facilities & Maintenance								
67 - Caddo Correctional Center (CCC)								
4113	Salaries Regular Employees	735,741	856,538	387,683	255,771	643,454	826,900	28.51%
4114	Salaries-Special	19,075	-	40,642	23,900	64,542	30,000	(53.52%)
4131	Parochial Retirement	77,483	98,502	46,790	31,618	78,408	90,959	16.01%
4132	Group Health Insurance	140,336	183,553	72,687	28,076	100,763	188,471	87.04%
4133	Retired Employees Grp Insurance	27,845	29,794	22,345	7,449	29,794	31,880	7.00%
4135	Medicare Insurance	10,152	10,435	5,526	3,722	9,248	7,299	(21.07%)
4138	Unemployment Claims	-	2,000	-	559	559	2,000	257.78%
4210	Books and Subscriptions	12,402	50,000	349	12,879	13,228	25,000	88.99%
4230	Education, Training and Travel	3,540	1,500	-	842	842	1,500	78.15%
4241	Office Supplies	698	1,200	217	399	616	1,200	94.81%
4243	Copy Supplies	406	600	-	505	505	600	18.81%
4250	Equipment Repairs	11,545	8,000	5,203	4,999	10,202	10,000	(1.98%)
4251	Gas, Oil, Grease	22,078	16,000	2,998	2,930	5,928	16,000	169.91%
4260	Building Repairs & Maintenance	286,880	275,000	122,736	132,751	255,487	275,000	7.64%
4265	Uniforms	5,175	5,500	400	4,999	5,399	5,500	1.87%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024			Total Estimated	2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining			
4266	Janitorial Supplies	194,605	250,000	153,010	133,498	286,508	290,000	1.22%
4271	Natural Gas	215,642	250,000	103,063	128,150	231,213	250,000	8.13%
4272	Electricity	525,518	525,000	261,655	257,893	519,548	525,000	1.05%
4273	Water	524,917	525,000	256,490	231,252	487,742	525,000	7.64%
4276	Emergency Coordination	6,480	6,480	4,860	1,620	6,480	6,480	0.00%
4280	Telephone	15,946	18,000	10,318	8,130	18,448	19,000	2.99%
4290	Safety Apparel	393	750	400	299	699	750	7.30%
4291	Lawn and Tree Maintenance	6,983	12,000	5,091	5,089	10,180	42,000	312.57%
4311	Recruitment and Screenings	1,345	500	-	597	597	500	(16.25%)
4312	Pest Control	6,442	10,000	4,079	2,935	7,014	10,000	42.57%
4313	Maintenance Contract	224,258	245,000	186,141	55,802	241,943	245,000	1.26%
4318	Waste Disposal Fees	34,044	30,000	17,385	18,309	35,694	30,000	(15.95%)
4321	Legal and Auditing	9,356	13,313	12,291	951	13,242	15,178	14.62%
4324	Information Systems Allocation	30,000	31,800	23,850	7,950	31,800	33,390	5.00%
4361	General Fund Administration	204,983	212,520	159,390	53,130	212,520	228,839	7.68%
4388	Building Management	204,253	213,735	160,301	53,434	213,735	236,150	10.49%
4511	Casualty Insurance	289,690	333,143	249,857	83,286	333,143	401,739	20.59%
4512	Workers Comp Insurance	15,761	16,549	12,412	4,137	16,549	24,724	49.40%
4530	Interest Expense	-	-	-	-	-	-	0.00%
4591	Retirement Contributions	316,542	295,800	-	333,370	333,370	343,240	2.96%
4592	Sheriff's Tax Collection	3,735	4,000	1,034	2,500	3,534	4,000	13.19%
4743	Other Equipment	5,481	6,000	5,815	1,305	7,120	6,000	(15.73%)
Total CCC - Facilities and Maintenance		4,189,730	4,538,212	2,335,018	1,895,036	4,230,054	4,749,299	12.28%
180 - Statutory Appropriations								
67 - Caddo Correctional Center (CCC)								
4263	Clothing Linen Personal Supplies	170,489	280,000	250,291	239,247	489,538	350,000	(28.50%)
4331	Feeding and Housing-Prisoners	1,326,843	1,380,000	834,096	584,516	1,418,612	1,475,000	3.97%
4332	Transporting Prisoners	237,954	250,000	107,933	83,341	191,274	250,000	30.70%
4333	Prisoners Medical Care	5,171,171	5,600,000	3,613,625	2,388,677	6,002,302	6,100,000	1.63%
Total CCC - Statutory Appropriations		6,906,457	7,510,000	4,805,945	3,295,781	8,101,726	8,175,000	0.90%
Total Expenditures - Detention Facilities Fund		11,297,725	12,253,462	7,346,213	5,190,817	12,537,030	13,130,625	4.73%
Excess (Deficiency) Of Revenues Over Expenditures		(157,918)	(2,234,645)	(7,235,925)	5,593,222	(1,642,703)	(1,527,197)	(7.03%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

		2023	2024				2025	% Change From YTD
			Actual	Budget	YTD Actual*	Estimated Remaining		
Account No.	Description						Adopted	Estimated
Other Financing Sources (Uses)								
3852	Transfer From Capital Outlay	1,461	-	-	-	-	-	0.00%
3855	Transfer From Criminal Justice	2,200,000	2,975,000	1,875,000	1,100,000	2,975,000	1,000,000	(66.39%)
4688	Transfer To Capital Outlay	(154,000)	(1,945,000)	(187,500)	(1,757,500)	(1,945,000)	(1,000,000)	(48.59%)
Total Other Financing Sources (Uses)		2,047,461	1,030,000	1,687,500	(657,500)	1,030,000	-	(100.00%)
Net Change In Fund Balance		1,889,543	(1,204,645)	(5,548,425)	4,935,722	(612,703)	(1,527,197)	149.26%
Fund Balance, Beginning Of Year		9,725,099	9,951,584	11,614,642	6,066,217	11,614,642	11,001,939	(5.28%)
Fund Balance, End Of Year		\$ 11,614,642	8,746,939	6,066,217	11,001,939	11,001,939	9,474,742	(13.88%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024			Total Estimated	2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining			
Parks & Recreation Fund (230)								
Revenues								
3113	Ad Valorem Tax-Parish	\$ 1,767,601	1,659,040	-	1,711,546	1,711,546	1,819,020	6.28%
3115	Estimated Uncollectible Taxes	2,391	(41,480)	-	(26,451)	(26,451)	(45,480)	71.94%
3120	Prior Year Taxes	4,919	6,092	5,814	93	5,907	6,748	14.24%
3351	State Revenue Sharing	32,938	34,000	-	32,118	32,118	30,000	(6.59%)
3371	Camping Fees	18,567	30,000	15,670	13,112	28,782	35,000	21.60%
3610	Interest Earned	68,400	12,000	16,408	1,138	17,546	20,000	13.99%
3624	Facilities Use Income	-	-	-	-	-	25,000	0.00%
3695	Miscellaneous Revenue	-	500	-	-	-	500	0.00%
3697	Recreation Fees	20,663	17,500	19,600	2,985	22,585	40,000	77.11%
3723	Federal Grants - Other	5,003	-	-	-	-	-	0.00%
3832	Private Donations	5,800	1,000	3,000	-	3,551	2,500	(29.60%)
Total Revenues - Parks & Recreation Fund		1,926,282	1,718,652	60,492	1,734,541	1,795,584	1,933,288	7.67%
Expenditures								
150 - Allocation To Other Entities								
4921	Shreveport Green	42,000	42,000	42,000	-	42,000	42,000	0.00%
Total Allocation To Other Entities		42,000	42,000	42,000	-	42,000	42,000	0.00%
511 - Parks & Recreation								
4113	Salaries Regular Employees	842,207	912,944	572,486	270,850	843,336	995,975	18.10%
4114	Salaries-Special	9,840	20,300	7,894	1,900	9,794	22,000	124.63%
4122	Salaries-Part Time	79,877	82,173	47,864	18,865	66,729	41,559	(37.72%)
4131	Parochial Retirement	94,734	112,782	68,899	29,407	98,306	118,457	20.50%
4132	Group Health Insurance	126,151	132,521	105,633	41,618	147,251	176,614	19.94%
4133	Retired Employees Grp Insurance	32,617	34,900	26,175	8,725	34,900	37,343	7.00%
4135	Medicare Insurance	15,715	20,320	10,576	4,023	14,599	17,620	20.69%
4138	Unemployment Claims	-	260	-	98	98	260	165.31%
4211	Dues-Governmental Organizations	1,024	1,200	505	700	1,205	1,200	(0.41%)
4230	Education, Training and Travel	28,632	27,000	14,600	12,178	26,778	37,000	38.17%
4241	Office Supplies	9,917	8,000	6,452	1,529	7,981	10,000	25.30%
4242	Postage	-	-	1,273	300	1,573	1,000	(36.43%)
4243	Copy Supplies	4,293	5,000	3,560	100	3,660	5,000	36.61%
4250	Equipment Repairs	45,977	35,000	21,162	19,287	40,449	40,000	(1.11%)
4251	Gas, Oil, Grease	39,919	50,000	23,578	14,814	38,392	50,000	30.24%
4260	Building Repairs & Maintenance	106,603	70,000	71,694	7,854	79,548	70,000	(12.00%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
4265	Uniforms	3,925	3,500	734	2,814	3,548	3,500	(1.35%)
4266	Janitorial Supplies	-	-	515	6,096	6,611	6,500	(1.68%)
4267	Animal Food	4,753	5,500	3,054	2,932	5,986	5,500	(8.12%)
4271	Natural Gas	1,824	3,000	613	1,901	2,514	13,000	417.10%
4272	Electricity	38,590	40,000	30,500	22,192	52,692	75,000	42.34%
4273	Water	10,341	9,000	12,103	2,833	14,936	22,000	47.30%
4276	Emergency Coordination	8,100	8,100	6,075	2,025	8,100	8,100	0.00%
4280	Telephone	18,278	20,000	9,856	7,520	17,376	20,000	15.10%
4290	Safety Apparel	2,080	2,000	1,236	747	1,983	2,000	0.86%
4311	Recruitment and Screenings	267	1,000	454	465	919	1,200	30.58%
4313	Maintenance Contract	46,322	100,000	34,467	12,887	47,354	130,000	174.53%
4316	Security	752	700	30,234	15,116	45,350	48,000	5.84%
4318	Waste Disposal Fees	-	-	1,407	703	2,110	2,000	(5.21%)
4321	Legal and Auditing	3,976	4,193	3,871	198	4,069	4,780	17.47%
4324	Information Systems Allocation	42,000	44,520	33,390	11,130	44,520	46,746	5.00%
4327	Professional Services	37,984	120,000	26,661	10,000	36,661	60,500	65.03%
4361	General Fund Administration	31,953	33,316	24,987	8,329	33,316	36,258	8.83%
4370	Port O Let Rental	-	-	9,274	4,637	13,911	12,000	(13.74%)
4388	Building Management	3,666	3,836	2,877	959	3,836	4,239	10.51%
4423	Misc Materials and Supplies	9,217	16,500	8,323	1,187	9,510	30,000	215.46%
4511	Casualty Insurance	48,457	55,725	41,794	13,931	55,725	67,200	20.59%
4512	Workers Comp Insurance	19,907	20,902	15,676	5,226	20,902	37,460	79.22%
4534	Special Programs	124,359	125,000	50,210	76,731	126,941	125,000	(1.53%)
4591	Retirement Contributions	52,445	49,110	-	55,340	55,340	53,840	(2.71%)
4592	Sheriff's Tax Collection	619	800	171	617	788	800	1.52%
4742	Office Equipment	-	-	-	-	-	4,000	0.00%
4743	Other Equipment	6,890	11,900	2,144	6,891	9,035	11,900	31.71%
4754	Internet Access and Maintenance	447	5,000	-	-	-	5,000	0.00%
Total Parks & Recreation		1,954,658	2,196,002	1,332,977	705,655	2,038,632	2,460,551	20.70%
Total Expenditures - Parks & Recreation Fund		1,996,658	2,238,002	1,374,977	705,655	2,080,632	2,502,551	20.28%
Excess (Deficiency) Of Revenues Over Expenditures		(70,376)	(519,350)	(1,314,485)	1,028,886	(285,048)	(569,263)	99.71%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Other Financing Sources (Uses)								
3837	Transfer From General Fund	-	-	-	-	-	500,000	0.00%
3849	Transfer From Oil and Gas	30,000	-	-	-	-	-	0.00%
3852	Transfer From Capital Outlay	-	-	-	-	-	-	0.00%
4688	Transfer To Capital Outlay	(50,000)	(130,000)	(97,500)	(32,500)	(130,000)	-	(100.00%)
Total Other Financing Sources (Uses)		(20,000)	(130,000)	(97,500)	(32,500)	(130,000)	500,000	(484.62%)
Net Change In Fund Balance		(90,376)	(649,350)	(1,411,985)	996,386	(415,048)	(69,263)	(83.31%)
Fund Balance, Beginning Of Year		2,846,164	2,508,362	2,755,788	1,343,803	2,755,788	2,340,740	(15.06%)
Fund Balance, End Of Year		\$ 2,755,788	1,859,012	1,343,803	2,340,189	2,340,740	2,271,477	(2.96%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Solid Waste Fund (240)								
Revenues								
3120	Prior Year Taxes	\$ 700	869	842	67	909	1,151	26.62%
3175	Sales Tax Collections	6,736,016	4,925,000	3,591,219	2,541,324	6,132,543	5,328,000	(13.12%)
3610	Interest Earned	1,277,165	150,000	197,769	13,918	211,687	200,000	(5.52%)
3695	Miscellaneous Revenue	146,082	120,000	93,147	50,047	143,194	135,000	(5.72%)
3723	Federal Grants - Other	2,960	-	-	-	-	-	0.00%
Total Revenues - Solid Waste Fund		8,162,923	5,195,869	3,882,977	2,605,356	6,488,333	5,664,151	(12.70%)
Expenditures								
423 - Compactor System Operations								
4113	Salaries Regular Employees	641,337	765,668	448,982	240,363	689,345	995,566	44.42%
4122	Salaries - Part Time	651,123	673,208	492,781	181,423	674,204	772,590	14.59%
4131	Parochial Retirement	69,531	88,052	51,362	24,316	75,678	103,601	36.90%
4132	Group Health Insurance	91,440	120,688	67,638	31,127	98,765	137,339	39.06%
4133	Retired Employees Grp Insurance	19,860	21,250	15,937	5,313	21,250	22,738	7.00%
4135	Medicare Insurance	39,487	52,510	30,665	16,124	46,789	44,595	(4.69%)
4138	Unemployment Claims	-	3,500	-	2,169	2,169	3,500	61.36%
4230	Education, Training and Travel	714	3,000	2,856	384	3,240	5,000	54.32%
4241	Office Supplies	8,230	10,000	3,714	4,956	8,670	12,000	38.41%
4243	Copy Supplies	642	2,000	265	715	980	2,000	104.08%
4250	Equipment Repairs	185,739	135,000	133,027	65,873	198,900	225,000	13.12%
4251	Gas, Oil, Grease	157,433	200,000	84,751	84,149	168,900	200,000	18.41%
4260	Building Repairs & Maintenance	44,463	45,000	6,841	36,067	42,908	75,000	74.79%
4265	Uniforms	17,313	18,000	1,500	16,400	17,900	22,000	22.91%
4272	Electricity	29,586	35,000	19,138	12,312	31,450	37,000	17.65%
4273	Water	8,206	10,000	5,053	83,947	89,000	12,000	(86.52%)
4276	Emergency Coordination	5,400	5,400	4,050	1,350	5,400	5,400	0.00%
4280	Telephone	18,381	26,000	10,378	12,300	22,678	26,000	14.65%
4290	Safety Apparel	11,526	6,000	3,079	2,910	5,989	15,000	150.46%
4311	Recruitment and Screenings	4,006	5,000	1,242	888	2,130	5,000	134.74%
4315	Warehouse Rental	92,000	92,000	69,000	23,000	92,000	108,000	17.39%
4318	Waste Disposal Fees	622,693	675,000	409,150	259,937	669,087	765,000	14.33%
4321	Legal and Auditing	8,139	8,598	7,938	660	8,598	9,802	14.00%
4324	Information Systems Allocation	42,000	44,520	33,390	11,130	44,520	46,746	5.00%
4327	Professional Services	72,538	100,000	52,990	21,577	74,567	200,000	168.22%
4330	Public Works Administration	96,000	101,760	76,320	25,440	101,760	111,122	9.20%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024			Total Estimated	2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining			
4361	General Fund Administration	112,248	116,512	87,384	29,128	116,512	125,413	7.64%
4362	Contract Hauling-Compactors	361,640	450,000	215,253	182,614	397,867	475,000	19.39%
4370	Port O Let Rental	16,476	23,000	9,310	8,670	17,980	23,000	27.92%
4371	Recycling Awareness Program	-	-	-	-	-	5,000	0.00%
4374	Work Release Program	9,323	25,000	898	6,792	7,690	30,000	290.12%
4375	Tax Collection Charges	63,021	62,000	31,107	30,393	61,500	62,000	0.81%
4421	Sign Materials	8,598	8,000	2,653	6,547	9,200	15,000	63.04%
4511	Casualty Insurance	48,457	55,725	41,794	13,931	55,725	67,200	20.59%
4512	Workers Comp Insurance	38,849	41,432	30,594	10,838	41,432	60,942	47.09%
4712	Site Lease	7,952	10,000	-	8,900	8,900	15,000	68.54%
4743	Other Equipment	10,453	15,000	23,031	4,869	27,900	30,000	7.53%
4754	Internet Access and Maintenance	-	5,000	-	5,000	5,000	5,000	0.00%
Total Compactor Systems		3,614,804	4,058,823	2,474,071	1,472,512	3,946,583	4,875,554	23.54%
424 - Code Enforcement								
4113	Salaries Regular Employees	65,441	137,480	48,016	21,854	69,870	84,886	21.49%
4131	Parochial Retirement	7,509	15,810	5,820	1,560	7,380	7,949	7.71%
4132	Group Health Insurance	472	7,980	530	720	1,250	7,846	527.68%
4135	Medicare Insurance	961	1,896	744	606	1,350	1,231	(8.81%)
4230	Education, Training and Travel	-	4,000	830	1,060	1,890	4,000	111.64%
4241	Office Supplies	2,595	3,000	638	2,157	2,795	4,000	43.11%
4250	Equipment Repairs	-	1,500	-	890	890	1,500	68.54%
4251	Gas, Oil, Grease	-	4,000	191	2,149	2,340	4,000	70.94%
4280	Telephone	1,435	5,000	1,149	1,441	2,590	5,000	93.05%
4313	Maintenance Contract	220	-	-	-	-	-	0.00%
4327	Professional Services	22,905	30,000	-	18,890	18,890	30,000	58.81%
4373	Property Standards Enforcement	88,568	300,000	80,946	44,744	125,690	300,000	138.68%
Total Code Enforcement		190,106	510,666	138,864	96,071	234,935	450,412	91.72%
Total Expenditures - Solid Waste Fund		3,804,910	4,569,489	2,612,935	1,568,583	4,181,518	5,325,966	27.37%
Excess (Deficiency) Of Revenues Over Expenditures		4,358,013	626,380	1,270,042	1,036,773	2,306,815	338,185	(85.34%)
Other Financing Sources (Uses)								
4688	Transfer To Capital Outlay	(1,350,000)	(1,110,000)	(832,500)	(277,500)	(1,110,000)	(2,552,000)	129.91%
Total Other Financing Sources (Uses)		(1,350,000)	(1,110,000)	(832,500)	(277,500)	(1,110,000)	(2,552,000)	129.91%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024			Total Estimated	2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining			
Net Change In Fund Balance		3,008,013	(483,620)	437,542	759,273	1,196,815	(2,213,815)	(284.98%)
Fund Balance, Beginning Of Year		26,223,575	26,965,173	29,231,588	29,669,130	29,231,588	30,428,403	4.09%
Fund Balance, End Of Year		\$ 29,231,588	26,481,553	29,669,130	30,428,403	30,428,403	28,214,588	(7.28%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Juvenile Justice Fund (260)								
Revenues								
3113	Ad Valorem Tax-Parish	\$ 4,145,427	3,890,840	-	4,255,159	4,255,159	4,274,700	0.46%
3115	Estimated Uncollectible Taxes	5,539	(97,270)	-	(88,790)	(88,790)	(106,870)	20.36%
3120	Prior Year Taxes	11,629	14,377	13,999	670	14,669	15,522	5.81%
3351	State Revenue Sharing	77,267	81,500	-	78,958	78,958	80,110	1.46%
3423	Food & Nutrition Grant	64,328	55,000	23,911	24,734	48,645	50,000	2.79%
3424	State Prisoners Grant	84,571	70,000	40,997	40,997	81,994	75,000	(8.53%)
3610	Interest Earned	231,040	25,000	52,156	6,835	58,991	40,000	(32.19%)
3665	Family In Need Of Services	89,364	89,364	59,735	29,629	89,364	89,364	0.00%
3695	Miscellaneous Revenue	11,848	10,000	10,763	3,098	13,861	10,000	(27.86%)
3723	Federal Grants - Other	785,305	510,000	(136,936)	656,846	519,910	510,000	(1.91%)
3724	Grant Revenue - State	300,000	300,000	30,099	10,107	40,206	50,000	24.36%
3727	Juvenile Service Fees	110	250	50	-	50	100	100.00%
3832	Private Donations	1,550	500	-	158	158	500	216.46%
Total Revenues - Juvenile Justice Fund		5,807,978	4,949,561	94,774	5,018,401	5,113,175	5,088,426	(0.48%)
Expenditures								
121 - Juvenile Court								
4113	Salaries Regular Employees	697,966	848,213	483,312	190,452	673,764	737,452	9.45%
4131	Parochial Retirement	65,750	97,544	46,159	31,324	77,483	81,119	4.69%
4132	Group Health Insurance	95,681	123,229	60,624	22,011	82,635	88,450	7.04%
4133	Retired Employees Grp Insurance	5,553	5,942	4,457	1,485	5,942	6,358	7.00%
4135	Medicare Insurance	17,008	25,198	12,839	4,321	17,160	18,440	7.46%
4138	Unemployment Claims	-	1,000	3,733	365	4,098	1,000	(75.60%)
4210	Books and Subscriptions	10,479	12,000	10,839	6,191	17,030	12,000	(29.54%)
4211	Dues-Governmental Organizations	2,850	2,000	1,725	999	2,724	2,000	(26.58%)
4230	Education, Training and Travel	6,983	15,000	3,434	4,835	8,269	15,000	81.40%
4241	Office Supplies	4,378	6,000	3,238	2,484	5,722	6,000	4.86%
4242	Postage	195	500	100	101	201	500	148.76%
4243	Copy Supplies	480	1,500	-	411	411	1,500	264.96%
4251	Gas, Oil, Grease	30	-	31	125	156	1,500	861.54%
4327	Professional Services	23,698	50,000	20,055	27,588	47,643	50,000	4.95%
4328	Mental Evaluations	2,400	10,000	450	5,850	6,300	10,000	58.73%
4348	Transcriptions	4,550	7,000	-	6,333	6,333	7,000	10.53%
4350	Court Bailiffs	17,068	18,000	9,860	10,540	20,400	18,000	(11.76%)
4351	Deputy Clerks of Court	40,324	18,000	2,516	20,000	22,516	18,000	(20.06%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024			Total Estimated	2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining			
4512	Workers Comp Insurance	17,786	41,074	14,006	27,068	41,074	30,077	(26.77%)
4534	Special Programs	33,502	50,000	-	-	-	-	0.00%
4545	Reimb From Juvenile Court	(140,000)	(140,000)	-	(140,000)	(140,000)	(140,000)	0.00%
Total Juvenile Court		906,681	1,192,200	677,378	222,483	899,861	964,396	7.17%

122 - Juvenile Services

22 - Probation Operations

4113	Salaries Regular Employees	1,988,428	2,341,552	1,438,878	532,897	1,971,775	2,322,044	17.76%
4119	Salaries Reimbursed By Others	(306,534)	(230,000)	-	(301,591)	(301,591)	(250,000)	(17.11%)
4131	Parochial Retirement	222,411	261,882	166,256	60,498	226,754	255,425	12.64%
4132	Group Health Insurance	311,370	354,872	231,557	86,371	317,928	340,183	7.00%
4133	Retired Employees Grp Insurance	125,700	134,499	100,874	33,625	134,499	143,914	7.00%
4135	Medicare Insurance	25,377	33,021	19,271	9,320	28,591	33,669	17.76%
4138	Unemployment Claims	-	3,000	-	2,269	2,269	3,000	32.22%
4211	Dues-Governmental Organizations	924	1,600	1,040	700	1,740	1,600	(8.05%)
4230	Education, Training and Travel	22,060	40,000	18,483	6,263	24,746	40,000	61.64%
4241	Office Supplies	17,669	14,000	8,392	8,159	16,551	14,000	(15.41%)
4242	Postage	8,770	8,000	3,573	1,093	4,666	8,000	71.45%
4243	Copy Supplies	19,572	16,500	11,425	14,225	25,650	16,500	(35.67%)
4250	Equipment Repairs	34,585	30,000	15,371	9,031	24,402	30,000	22.94%
4251	Gas, Oil, Grease	24,603	26,000	14,172	10,838	25,010	26,000	3.96%
4255	Counseling	17,610	20,000	12,046	3,729	15,775	20,000	26.78%
4265	Uniforms	4,276	2,500	304	4,000	4,304	2,500	(41.91%)
4276	Emergency Coordination	1,620	1,620	1,215	405	1,620	1,620	0.00%
4280	Telephone	31,240	40,000	14,658	30,108	44,766	40,000	(10.65%)
4311	Recruitment and Screenings	2,961	3,500	414	4,215	4,629	3,500	(24.39%)
4316	Security	210,394	215,000	140,307	64,153	204,460	215,000	5.16%
4321	Legal and Auditing	9,668	10,197	10,003	881	10,884	11,625	6.81%
4324	Information Systems Allocation	60,000	63,600	47,700	15,900	63,600	66,780	5.00%
4327	Professional Services	370,179	400,000	207,641	198,455	406,096	400,000	(1.50%)
4361	General Fund Administration	101,065	105,232	78,924	26,308	105,232	113,385	7.75%
4395	Juvenile Grant Programs - Other	167,940	140,000	-	176,815	176,815	140,000	(20.82%)
4398	Monitors	153,789	175,000	141,867	8,407	150,274	175,000	16.45%
4511	Casualty Insurance	63,942	73,534	55,150	18,384	73,534	88,675	20.59%
4512	Workers Comp Insurance	53,598	56,278	42,208	14,070	56,278	84,078	49.40%
4529	Family in Need-Services	89,364	89,364	59,682	29,682	89,364	89,364	0.00%
4534	Special Programs	16,237	12,000	14,154	3,971	18,125	12,000	(33.79%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024			Total Estimated	2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining			
4554	Reimb-Title IV-E Funds	61,044	38,000	(30,119)	82,688	52,569	50,000	(4.89%)
4571	Outside Agency Distributions	16,845	40,000	16,067	3,999	20,066	35,000	74.42%
4591	Retirement Contributions	122,996	115,160	-	129,790	129,790	126,530	(2.51%)
4592	Sheriff's Tax Collection	1,448	3,000	401	3,788	4,189	3,000	(28.38%)
4742	Office Equipment	1,642	3,500	11,918	708	12,626	18,000	42.56%
4754	Internet Access and Maintenance	2,278	2,000	1,353	1,107	2,460	2,000	(18.70%)
4948	Misdemeanor Referral Center	165,000	165,000	123,750	41,250	165,000	165,000	0.00%
Total Probation Operations		4,220,071	4,809,411	2,978,935	1,336,511	4,315,446	4,847,392	12.33%

32 - Juvenile Detention

4113	Salaries Regular Employees	1,184,682	1,515,909	956,854	601,183	1,558,037	1,665,939	6.93%
4114	Salaries-Special	14,439	-	29,190	5,479	34,669	35,000	0.95%
4119	Salaries Reimbursed By Others	(71,252)	(50,000)	-	(38,449)	(38,449)	(35,000)	(8.97%)
4122	Salaries-Part Time	65,419	60,555	68,040	34,591	102,631	65,870	(35.82%)
4131	Parochial Retirement	131,791	174,329	113,591	65,583	179,174	183,253	2.28%
4132	Group Health Insurance	151,518	161,523	162,466	59,028	221,494	236,998	7.00%
4133	Retired Employees Grp Insurance	72,392	77,459	58,094	19,365	77,459	82,881	7.00%
4135	Medicare Insurance	20,921	32,980	18,725	7,917	26,642	29,298	9.97%
4138	Unemployment Claims	-	2,500	-	3,750	3,750	2,500	(33.33%)
4211	Dues-Governmental Organizations	906	1,200	1,021	-	1,021	1,200	17.53%
4230	Education, Training and Travel	23,051	35,000	17,016	12,962	29,978	37,000	23.42%
4241	Office Supplies	4,434	4,500	1,891	3,119	5,010	4,500	(10.18%)
4243	Copy Supplies	2,430	5,500	4,238	736	4,974	5,500	10.57%
4250	Equipment Repairs	3,254	2,500	467	2,876	3,343	2,500	(25.22%)
4251	Gas, Oil, Grease	5,882	3,000	2,462	1,626	4,088	3,000	(26.61%)
4262	Food	169,973	200,000	109,100	61,243	170,343	200,000	17.41%
4263	Clothing Linen Personal Supplies	21,743	21,000	12,982	8,740	21,722	21,000	(3.32%)
4265	Uniforms	8,920	18,000	4,117	16,707	20,824	18,000	(13.56%)
4311	Recruitment and Screenings	14,110	14,000	9,104	8,975	18,079	14,000	(22.56%)
4316	Security	-	-	45,090	22,878	67,968	70,000	2.99%
4321	Legal and Auditing	4,383	4,633	3,689	522	4,211	5,282	25.43%
4324	Information Systems Allocation	30,000	31,800	23,850	7,950	31,800	33,390	5.00%
4327	Professional Services	49,825	80,000	820	11,578	12,398	10,000	(19.34%)
4333	Prisoners Medical Care	148,654	148,000	94,513	67,455	161,968	170,000	4.96%
4361	General Fund Administration	114,822	119,254	89,440	29,814	119,254	129,079	8.24%
4388	Building Management	26,186	27,402	20,552	6,850	27,402	30,276	10.49%
4395	Grant Programs - Other	99,573	60,000	16,412	19,399	35,811	60,000	67.55%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024			2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated	
4511	Casualty Insurance	9,059	10,418	7,814	2,604	10,418	20.59%
4512	Workers Comp Insurance	40,633	42,664	31,998	10,666	42,664	43.48%
4534	Special Programs	6,216	5,000	788	3,876	4,664	7.20%
4742	Office Equipment	2,342	2,000	-	1,711	1,711	16.89%
4743	Other Equipment	3,987	3,500	123	2,925	3,048	14.83%
4953	Temporary Housing	36,875	90,000	10,490	38,240	48,730	84.69%
Total Juvenile Detention		2,397,168	2,904,626	1,914,937	1,101,899	3,016,836	7.92%
Total Juvenile Services		6,617,239	7,714,037	4,893,872	2,438,410	7,332,282	10.51%
161 - Facility & Maintenance							
62 - Juvenile Justice Bldgs							
4113	Salaries Regular Employees	88,512	93,445	64,882	29,433	94,315	25.17%
4131	Parochial Retirement	10,154	10,792	7,863	2,979	10,842	(1.10%)
4132	Group Health Insurance	32,382	34,705	25,305	9,431	34,736	(2.69%)
4133	Retired Employees Grp Insurance	8,752	9,365	7,024	2,341	9,365	7.00%
4135	Medicare Insurance	1,156	1,345	891	318	1,209	41.60%
4138	Unemployment Claims	-	-	-	-	-	0.00%
4250	Equipment Repairs	1,793	2,000	269	1,300	1,569	27.47%
4251	Gas, Oil, Grease	3,161	2,600	-	2,455	2,455	5.91%
4260	Building Repairs & Maintenance	89,415	95,000	29,661	24,904	54,565	15.46%
4266	Janitorial Supplies	-	-	20,435	10,218	30,653	4.39%
4271	Natural Gas	43,141	45,000	23,782	17,448	41,230	9.14%
4272	Electricity	171,781	170,000	101,704	97,361	199,065	0.47%
4273	Water	18,480	20,000	8,544	9,834	18,378	8.83%
4291	Lawn and Tree Maintenance	12,165	15,000	7,953	6,792	14,745	1.73%
4311	Recruitment and Screenings	-	200	-	75	75	166.67%
4312	Pest Control	4,699	4,500	3,167	1,357	4,524	(0.53%)
4313	Maintenance Contract	65,885	70,000	33,002	37,467	70,469	105.76%
4317	Janitorial Service	400	2,000	-	650	650	207.69%
4318	Waste Disposal Fees	7,384	7,000	4,785	1,666	6,451	8.51%
4388	Building Management	19,640	20,551	15,413	5,138	20,551	10.49%
4511	Casualty Insurance	2,739	3,150	2,363	787	3,150	20.57%
4512	Workers Comp Insurance	1,928	2,024	1,518	506	2,024	49.41%
4743	Other Equipment	654	1,500	-	984	984	52.44%
Total Facilities and Maintenance - Juvenile Justice Bldgs		584,221	610,177	358,561	263,444	622,005	19.56%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.		Description	2023 Actual	2024			2025 Adopted	% Change From YTD Estimated	
				Budget	YTD Actual*	Estimated Remaining			Total Estimated
Total Expenditures - Juvenile Justice Fund			8,108,141	9,516,414	5,929,811	2,924,337	8,854,148	9,811,170	10.81%
Excess (Deficiency) Of Revenues Over Expenditures			(2,300,163)	(4,566,853)	(5,835,037)	2,094,064	(3,740,973)	(4,722,744)	26.24%
Other Financing Sources (Uses)									
3855	Transfer From Criminal Justice		4,600,000	4,000,000	3,000,000	1,000,000	4,000,000	3,500,000	(12.50%)
3863	Transfer From Opioid Settlement		-	50,000	-	50,000	50,000	50,000	0.00%
4688	Transfer To Capital Outlay		(255,000)	(835,000)	(150,000)	(685,000)	(835,000)	(50,000)	(94.01%)
Total Other Financing Sources (Uses)			4,345,000	3,215,000	2,850,000	365,000	3,215,000	3,500,000	8.86%
Net Change In Fund Balance			2,044,837	(1,351,853)	(2,985,037)	2,459,064	(525,973)	(1,222,744)	132.47%
Fund Balance, Beginning Of Year			6,543,844	7,093,520	8,588,681	5,603,644	8,588,681	8,062,708	(6.12%)
Fund Balance, End Of Year			\$ 8,588,681	5,741,667	5,603,644	8,062,708	8,062,708	6,839,964	(15.17%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Health Tax Fund (270)								
Revenues								
3113	Ad Valorem Tax-Parish	\$ 4,103,363	3,851,330	-	4,144,689	4,144,689	4,342,920	4.78%
3115	Estimated Uncollectible Taxes	5,967	(96,280)	-	(45,811)	(45,811)	(108,570)	137.00%
3120	Prior Year Taxes	12,614	20,905	15,196	1,439	16,635	16,968	2.00%
3351	State Revenue Sharing	76,500	79,000	-	77,661	77,661	78,000	0.44%
3466	Impounding & Boarding Fees	20,704	16,000	18,223	4,747	22,970	20,000	(12.93%)
3467	Animal License & Permit Fees	7,930	4,000	350	870	1,220	2,500	104.92%
3610	Interest Earned	145,051	18,000	36,983	7,901	44,884	25,000	(44.30%)
3695	Miscellaneous Revenue	2,778	-	3,159	999	4,158	2,500	(39.87%)
3723	Federal Grants - Other	3,874	-	-	-	-	-	0.00%
3725	Grant Revenue - Other	25,000	-	-	-	-	-	0.00%
3832	Private Donations	4,579	4,000	5,269	537	5,806	4,000	(31.11%)
3833	Adoptions	31,762	33,000	41,917	8,511	50,428	50,000	(0.85%)
Total Revenues - Health Tax Fund		4,440,122	3,929,955	121,097	4,201,543	4,322,640	4,433,318	2.56%
Expenditures								
133 - Finance								
4810	Principal Payments	45,000	48,000	48,000	-	48,000	50,000	4.17%
4820	Interest Payments	44,000	41,500	41,500	-	41,500	39,100	(5.78%)
4830	Paying Agent Fees	-	-	-	-	-	-	0.00%
Total Finance		89,000	89,500	89,500	-	89,500	89,100	(0.45%)
161 - Facilities & Maintenance								
11 - Shreveport Regional Lab								
4133	Retired Employees Grp Insurance	1,595	1,707	1,280	427	1,707	1,826	6.97%
4260	Building Repairs & Maintenance	11,454	10,000	2,567	3,201	5,768	6,300	9.22%
4271	Natural Gas	429	6,000	120	93	213	6,000	2,716.90%
4272	Electricity	18,652	11,000	8,406	6,822	15,228	17,000	11.64%
4273	Water	751	1,000	426	299	725	1,000	37.93%
4312	Pest Control	693	800	58	199	257	800	211.28%
4313	Maintenance Contract	-	-	945	195	1,140	1,200	5.26%
4388	Building Management	13,093	13,701	11,221	2,480	13,701	15,138	10.49%
4512	Workers Comp Insurance	1,253	1,316	987	329	1,316	1,966	49.39%
Total Shreveport Regional Lab		47,920	45,524	26,010	14,045	40,055	51,230	27.90%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024			2025 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
14 - Highland Health Unit Complex								
4113	Salaries Regular Employees	135,091	171,914	119,528	51,140	170,668	180,510	5.77%
4122	Salaries-Part Time	7,677	14,688	-	7,668	7,668	13,010	69.67%
4131	Parochial Retirement	15,368	19,770	14,389	3,915	18,304	20,139	10.03%
4132	Group Health Insurance	24,123	27,319	25,236	11,372	36,608	39,171	7.00%
4133	Retired Employees Grp Insurance	14,967	16,015	12,011	4,004	16,015	17,136	7.00%
4135	Medicare Insurance	1,922	1,643	1,673	498	2,171	2,655	22.29%
4138	Unemployment Claims	-	150	-	99	99	150	51.52%
4250	Equipment Repairs	15,031	9,000	4,219	4,517	8,736	9,000	3.02%
4251	Gas, Oil, Grease	10,059	12,000	5,692	4,790	10,482	12,000	14.48%
4260	Building Repairs & Maintenance	12,440	35,000	11,558	5,190	16,748	25,000	49.27%
4271	Natural Gas	25,030	35,000	15,640	12,957	28,597	35,000	22.39%
4272	Electricity	92,778	100,000	51,299	43,791	95,090	100,000	5.16%
4273	Water	4,912	5,000	2,395	1,689	4,084	5,000	22.43%
4276	Emergency Coordination	1,620	1,620	1,215	405	1,620	1,620	0.00%
4280	Telephone	450	500	265	191	456	500	9.65%
4291	Lawn and Tree Maintenance	6,000	6,000	5,000	1,000	6,000	6,000	0.00%
4311	Recruitment and Screenings	-	300	-	157	157	300	91.08%
4312	Pest Control	1,020	1,100	510	510	1,020	1,100	7.84%
4313	Maintenance Contract	38,136	50,000	23,179	13,751	36,930	40,000	8.31%
4316	Security	853	1,500	807	807	1,614	1,500	(7.06%)
4321	Legal and Auditing	2,614	2,757	2,546	-	2,684	3,143	17.10%
4361	General Fund Administration	40,213	41,627	31,220	10,407	41,627	45,283	8.78%
4388	Building Management	37,970	39,733	29,800	9,933	39,733	43,900	10.49%
4511	Casualty Insurance	53,724	61,783	46,337	15,446	61,783	74,504	20.59%
4512	Workers Comp Insurance	5,832	6,124	4,593	1,531	6,124	9,149	49.40%
4591	Retirement Contributions	121,747	114,000	-	128,470	128,470	128,550	0.06%
4592	Sheriff's Tax Collection	884	1,000	238	658	896	1,000	11.61%
Total Highland Health Unit Complex		670,461	775,543	409,350	334,896	744,384	815,320	9.53%

15 - Vivian Health Unit

4113	Salaries Regular Employees	34,692	36,432	28,259	8,447	36,706	38,920	6.03%
4131	Parochial Retirement	3,980	4,190	3,408	785	4,193	5,162	23.11%
4132	Group Health Insurance	6,832	6,589	5,984	1,413	7,397	8,912	20.48%
4133	Retired Employees Grp Insurance	1,595	1,707	1,280	427	1,707	1,826	6.97%
4135	Medicare Insurance	452	529	380	141	521	681	30.71%
4260	Building Repairs & Maintenance	8,283	5,000	7,586	6,718	14,304	5,000	(65.04%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
4272	Electricity	10,301	13,000	6,065	4,269	10,334	13,000	25.80%
4273	Water	1,827	3,000	1,223	983	2,206	3,000	35.99%
4280	Telephone	1,926	2,400	1,125	807	1,932	2,400	24.22%
4291	Lawn and Tree Maintenance	450	1,800	-	1,655	1,655	1,800	8.76%
4312	Pest Control	635	800	489	204	693	800	15.44%
4316	Security	201	400	202	200	402	400	(0.50%)
4388	Building Management	2,619	2,740	2,055	685	2,740	3,028	10.51%
4512	Workers Comp Insurance	387	404	303	101	404	604	49.50%
Total Vivian Health Unit		74,180	78,991	58,359	26,835	85,194	85,533	0.40%
69 - David Raines Comm Center								
4260	Building Repairs & Maintenance	33,390	33,390	25,043	8,347	33,390	33,390	0.00%
Total David Raines Comm Center		33,390	33,390	25,043	8,347	33,390	33,390	0.00%
Total Facilities and Maintenance		825,951	933,448	518,762	384,123	903,023	985,473	9.13%
300 - Animal Services and Mosquito Control								
12 - Animal Services								
4113	Salaries Regular Employees	1,316,662	1,482,993	963,965	509,736	1,473,701	1,440,505	(2.25%)
4114	Salaries-Special	39,401	5,000	9,976	543	10,519	5,000	(52.47%)
4122	Salaries-Part Time	24,613	57,639	28,854	23,576	52,430	54,840	4.60%
4131	Parochial Retirement	139,341	159,044	107,018	42,300	149,318	146,136	(2.13%)
4132	Group Health Insurance	152,834	186,032	107,495	32,851	140,346	150,170	7.00%
4133	Retired Employees Grp Insurance	55,374	59,250	44,438	14,812	59,250	63,398	7.00%
4135	Medicare Insurance	18,594	18,938	14,542	4,633	19,175	25,082	30.81%
4136	Caddo Parish Employee Retirement	11,124	12,417	8,620	3,210	11,830	12,319	4.13%
4138	Unemployment Claims	-	1,000	-	81	81	1,000	1,134.57%
4210	Books and Subscriptions	-	500	-	-	-	500	0.00%
4211	Dues-Governmental Organizations	299	1,000	120	132	252	1,000	296.83%
4221	Printed Office Forms	2,922	6,000	1,250	1,631	2,881	6,000	108.26%
4230	Education, Training and Travel	11,955	18,000	8,543	101	8,644	18,000	108.24%
4241	Office Supplies	6,968	7,500	4,987	2,657	7,644	7,500	(1.88%)
4242	Postage	332	750	235	184	419	750	79.00%
4243	Copy Supplies	7,110	6,500	1,983	2,983	4,966	6,500	30.89%
4250	Equipment Repairs	51,561	50,000	24,865	17,273	42,138	50,000	18.66%
4251	Gas, Oil, Grease	56,318	60,000	28,883	30,577	59,460	60,000	0.91%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
4260	Building Repairs & Maintenance	50,489	45,000	5,204	9,622	14,826	27,000	82.11%
4265	Uniforms	4,463	10,000	13,557	1,006	14,563	10,000	(31.33%)
4266	Janitorial Supplies	-	-	12,593	5,320	17,913	18,000	0.49%
4267	Animal Food	38,403	40,000	24,176	23,214	47,390	40,000	(15.59%)
4268	Vaccinations and Chemicals	111,598	150,000	102,823	13,943	116,766	150,000	28.46%
4271	Natural Gas	13,182	15,000	7,117	9,176	16,293	18,000	10.48%
4272	Electricity	49,630	45,000	29,554	18,986	48,540	50,000	3.01%
4273	Water	19,228	15,000	4,226	7,195	11,421	15,000	31.34%
4276	Emergency Coordination	3,888	3,888	2,916	972	3,888	3,888	0.00%
4280	Telephone	21,519	22,000	13,342	8,522	21,864	22,000	0.62%
4290	Safety Apparel	395	1,000	1,300	299	1,599	2,500	56.35%
4291	Lawn and Tree Maintenance	4,725	4,500	3,650	1,425	5,075	4,500	(11.33%)
4311	Recruitment and Screenings	2,447	5,000	2,400	1,914	4,314	5,000	15.90%
4313	Maintenance Contract	1,306	9,500	3,407	2,453	5,860	9,500	62.12%
4316	Security	853	1,000	606	202	808	1,000	23.76%
4317	Janitorial Service	1,923	15,000	1,500	2,158	3,658	10,000	173.37%
4318	Waste Disposal Fees	3,243	5,000	3,350	622	3,972	5,000	25.88%
4321	Legal and Auditing	1,347	1,370	1,265	87	1,352	1,562	15.53%
4324	Information Systems Allocation	30,000	31,800	23,850	7,950	31,800	33,390	5.00%
4326	Spaying/Neutering	56,355	75,000	58,123	23,286	81,409	75,000	(7.87%)
4327	Professional Services	50,217	100,000	32,088	21,442	53,530	100,000	86.81%
4361	General Fund Administration	76,026	79,116	59,337	19,779	79,116	86,092	8.82%
4388	Building Management	9,165	9,592	7,194	2,398	9,592	10,595	10.46%
4423	Misc Materials and Supplies	38,747	65,000	28,442	13,430	41,872	65,000	55.24%
4511	Casualty Insurance	33,708	38,764	29,073	9,691	38,764	46,746	20.59%
4512	Workers Comp Insurance	32,535	34,162	25,621	8,541	34,162	52,266	52.99%
4743	Other Equipment	866	10,000	1,007	3,021	4,028	10,000	148.26%
Total Animal Services		2,551,666	2,964,255	1,853,495	903,934	2,757,429	2,920,739	5.92%
13 - Mosquito Control								
4113	Salaries Regular Employees	119,184	145,714	88,225	46,523	134,748	149,860	11.22%
4122	Salaries-Part Time	29,608	63,900	25,004	21,210	46,214	63,900	38.27%
4131	Parochial Retirement	13,507	16,757	10,466	3,879	14,345	16,485	14.92%
4132	Group Health Insurance	811	857	925	495	1,420	1,519	6.97%
4133	Retired Employees Grp Insurance	13,843	14,812	11,109	3,703	14,812	15,849	7.00%
4135	Medicare Insurance	2,894	4,395	2,382	1,999	4,381	4,967	13.38%
4138	Unemployment Claims	-	500	-	51	51	500	880.39%
4230	Education, Training and Travel	761	2,500	713	1,282	1,995	2,500	25.31%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024			Total Estimated	2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining			
4241	Office Supplies	-	400	-	251	251	400	59.36%
4242	Postage	433	500	124	374	498	500	0.40%
4250	Equipment Repairs	16,608	18,000	10,348	5,595	15,943	18,000	12.90%
4251	Gas, Oil, Grease	12,240	18,000	6,281	9,060	15,341	18,000	17.33%
4260	Building Repairs & Maintenance	-	5,000	253	999	1,252	5,000	299.36%
4265	Uniforms	-	1,000	140	799	939	1,000	6.50%
4268	Vaccinations and Chemicals	53,725	140,000	54,186	27,213	81,399	140,000	71.99%
4276	Emergency Coordination	972	972	729	243	972	972	0.00%
4311	Recruitment and Screenings	-	200	-	102	102	200	96.08%
4321	Legal and Auditing	1,263	1,370	1,265	23	1,288	1,562	21.27%
4324	Information Systems Allocation	30,000	31,800	23,850	7,950	31,800	33,390	5.00%
4327	Professional Services	-	1,000	247	601	848	1,000	17.92%
4361	General Fund Administration	28,643	29,929	22,447	7,482	29,929	32,802	9.60%
4423	Misc Materials and Supplies	7,051	7,000	8,865	825	9,690	7,000	(27.76%)
4511	Casualty Insurance	8,427	9,693	7,270	2,423	9,693	11,688	20.58%
4512	Workers Comp Insurance	9,206	9,667	7,250	2,417	9,667	14,442	49.39%
4743	Other Equipment	1,700	4,000	20,400	4,645	25,045	4,000	(84.03%)
Total Mosquito Control		350,876	527,966	302,479	150,144	452,623	545,536	20.53%
Total Animal Services and Mosquito Control		2,902,542	3,492,221	2,155,974	1,054,078	3,210,052	3,466,275	7.98%
Total Expenditures - Health Tax Fund		3,817,493	4,515,169	2,764,236	1,438,201	4,202,575	4,540,848	8.05%
Excess (Deficiency) Of Revenues Over Expenditures		622,629	(585,214)	(2,643,139)	2,763,342	120,065	(107,530)	(189.56%)
Other Financing Sources (Uses)								
3852	Transfer From Capital Outlay	-	-	-	-	-	-	0.00%
4688	Transfer To Capital Outlay	(250,000)	(960,000)	(251,250)	(708,750)	(960,000)	(265,000)	(72.40%)
Total Other Financing Sources (Uses)		(250,000)	(960,000)	(251,250)	(708,750)	(960,000)	(265,000)	(72.40%)
Net Change In Fund Balance		372,629	(1,545,214)	(2,894,389)	2,054,592	(839,935)	(372,530)	(55.65%)
Fund Balance, Beginning Of Year		5,932,449	5,642,079	6,305,078	3,410,689	6,305,078	5,465,143	(13.32%)
Fund Balance, End Of Year		\$ 6,305,078	4,096,865	3,410,689	5,465,281	5,465,143	5,092,613	(6.82%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Biomedical Fund (280)								
Revenues								
3113	Ad Valorem Tax-Parish	\$ 3,522,758	3,278,570	-	3,629,702	3,629,702	3,660,780	0.86%
3115	Estimated Uncollectible Taxes	3,925	(81,960)	-	(92,370)	(92,370)	(91,520)	(0.92%)
3120	Prior Year Taxes	10,092	12,595	12,182	4,006	16,188	14,912	(7.88%)
3351	State Revenue Sharing	65,108	67,500	-	65,115	65,115	65,000	(0.18%)
3610	Interest Earned	3,266	1,000	4,624	932	5,556	1,500	(73.00%)
Total Revenues - Biomedical Fund		3,605,149	3,277,705	16,806	3,607,385	3,624,191	3,650,672	0.73%
Expenditures								
319 - Biomedical Research Center								
4321	Legal and Auditing	4,818	5,090	5,328	670	5,998	5,803	(3.25%)
4361	General Fund Administration	22,048	11,323	8,492	2,831	11,323	11,972	5.73%
4530	Interest Expense	7,559	13,000	351	8,208	8,559	13,000	51.89%
4562	Reimb - Biomedical Research Ctr	2,935,000	3,110,000	2,899,580	210,420	3,110,000	3,450,000	10.93%
4591	Retirement Contributions	103,641	97,040	-	109,370	109,370	108,360	(0.92%)
4592	Sheriff's Tax Collection	1,221	1,500	339	1,016	1,355	1,500	10.70%
Total Expenditures - Biomedical Fund		3,074,287	3,237,953	2,914,090	332,515	3,246,605	3,590,635	10.60%
Excess (Deficiency) Of Revenues Over Expenditures		530,862	39,752	(2,897,284)	3,274,870	377,586	60,037	(84.10%)
Fund Balance, Beginning Of Year		1,088,555	1,398,982	1,619,417	(1,277,867)	1,619,417	1,997,003	23.32%
Fund Balance, End Of Year		\$ 1,619,417	1,438,734	(1,277,867)	1,997,003	1,997,003	2,057,040	3.01%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Riverboat Fund (290)								
<u>Revenues</u>								
3223	Riverboat Gaming	\$ 852,115	850,000	488,824	354,004	842,828	840,000	(0.34%)
3610	Interest Earned	37,205	3,500	5,179	987	6,166	7,500	21.63%
3695	Miscellaneous	1,585	2,000	-	-	1,005	2,000	99.00%
Total Revenues - Riverboat Fund		890,905	855,500	494,003	354,991	849,999	849,500	(0.06%)
<u>Expenditures</u>								
131 - Administration								
4122	Salaries-Part Time	128,892	165,000	162,530	1,432	163,962	165,000	0.63%
4135	Medicare Insurance	9,713	13,750	12,568	579	13,147	13,750	4.59%
4321	Legal and Auditing	4,129	4,356	3,393	846	4,239	4,966	17.15%
4327	Professional Services	1,450	2,000	-	1,100	1,100	2,000	81.82%
4344	Public Information	-	10,000	-	9,844	9,844	10,000	1.58%
4361	General Fund Administration	37,477	38,516	28,887	9,629	38,516	40,979	6.39%
4530	Interest Expense	11,782	1,500	-	5,498	5,498	1,500	(72.72%)
4534	Special Programs	163,580	115,000	128,384	743	129,127	135,000	4.55%
4553	Truancy Program	60,000	60,000	60,000	-	60,000	60,000	0.00%
Total Administration		417,023	410,122	395,762	29,671	425,433	433,195	1.82%
150 - Allocation To Other Entities								
4959 - NGO Appropriations								
	Acadiana Legal Services	8,242	20,000	10,000	10,000	20,000	15,000	(25.00%)
	Arc of Caddo-Bossier	-	7,000	3,500	3,500	7,000	10,500	50.00%
	Art Heals	-	-	-	-	-	10,000	100.00%
	Basic Necessities	-	-	-	-	-	10,000	100.00%
	Bernstein Development, Inc	16,000	15,000	7,500	7,500	15,000	12,000	(20.00%)
	Beulah's Safe Haven	-	8,000	4,000	4,000	8,000	8,000	0.00%
	Betty and Leonard Phillips Deaf Action Center	-	-	-	-	-	7,500	100.00%
	Booker T Washington	-	-	-	-	-	10,000	100.00%
	Caddo Council on Aging (CCOA)	100,000	100,000	50,000	50,000	100,000	100,000	0.00%
	Catholic Charities of North Louisiana	18,000	16,000	8,000	8,000	16,000	20,000	25.00%
	CeJay Ministries	-	3,000	1,500	1,500	3,000	10,000	233.33%
	Children and Arthritis Inc	-	-	-	-	-	5,000	100.00%
	Children of God Ministry Group	-	-	-	-	-	5,000	100.00%
	Christian Service Program Institute	25,000	23,000	23,000	-	23,000	25,000	8.70%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024			2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining		
	Community Foundation of NWLA	-	-	-	-	10,000	100.00%
	Common Ground Community, Inc	4,000	3,000	3,000	-	-	(100.00%)
	Community Renewal International	-	2,000	-	2,000	10,000	400.00%
	Compassion For Lives	-	15,000	7,500	7,500	18,000	20.00%
	Dreamkeepers	-	10,000	-	10,000	-	(100.00%)
	Doug Williams Scholarship Foundation	-	-	-	-	6,677	100.00%
	Food Bank of Northwest Louisiana	100,000	100,000	100,000	-	100,000	0.00%
	Geaux 4 Kids	-	-	-	-	15,000	100.00%
	Girl Scouts of Louisiana	3,231	-	-	-	-	100.00%
	Goodwill Industries of North Louisiana, Inc.	9,000	-	-	-	-	100.00%
	Heartwork Foundation	-	5,000	5,000	-	5,000	0.00%
	Holy Angels Residential Facility	15,000	14,000	7,000	7,000	18,000	28.57%
	Hope Connections	-	40,000	21,290	18,710	40,000	0.00%
	Hope for Louisiana Clinic	-	-	-	-	20,000	100.00%
	Image Changers	20,000	-	-	-	-	100.00%
	Inner City Entrepreneur Institute (ICE)	22,390	25,000	12,500	12,500	25,000	0.00%
	Inter-City Row Modern Dance Co of S'port	-	6,000	3,000	3,000	-	(100.00%)
	Ivy Crown Community Services, Inc	-	4,000	-	4,000	-	(100.00%)
	JAG Family Resource Center	-	-	-	-	15,000	100.00%
	Literacy Volunteers at Centenary College	-	-	-	-	2,695	100.00%
	Louisiana AID	-	7,000	3,500	3,500	7,000	0.00%
	Louisiana Urban Gardening Initiative Inc.	10,000	15,000	-	15,000	-	(100.00%)
	Louisiana State University Health Science	-	-	-	-	10,000	100.00%
	Martin Luther King Community Dev Corp	20,000	16,000	8,000	8,000	25,000	56.25%
	Martin Luther King Health Center	18,000	16,000	8,000	8,000	16,000	0.00%
	Martin Luther King Neighborhood Assoc	-	-	-	-	10,000	100.00%
	Nat'l Sorority of Phi Delta Kappa, Beta Alpha	5,000	4,000	-	4,000	5,000	25.00%
	NORWELA Council - Boy Scouts	-	-	-	-	15,000	100.00%
	Northwest Louisiana Civil Rights Coalition	5,000	4,000	3,000	1,000	-	(100.00%)
	Northwest Louisiana Community Dev Corp	-	16,000	-	16,000	-	(100.00%)
	Oasis of Hope Louisiana (OHLA)	5,000	2,000	2,000	-	20,000	900.00%
	Providence House	18,600	18,000	6,814	11,186	-	(100.00%)
	Red River Revel	-	8,000	4,000	4,000	-	(100.00%)
	Renzi Education and Art Center	6,000	5,000	-	5,000	6,000	20.00%
	Robinson's Rescue	50,000	50,000	25,000	25,000	60,000	20.00%
	Salvation Army	47,500	41,000	-	41,000	43,500	6.10%
	Setting the Standard Barbering Academy	-	22,000	22,000	-	18,000	(18.18%)
	Shreveport Green - Community Garden	-	-	-	-	10,000	100.00%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024			Total Estimated	2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining			
	Shreveport Little Theatre (SLT)	-	5,000	2,500	2,500	5,000	-	(100.00%)
	Shreveport Opera	4,000	3,000	-	3,000	3,000	6,000	100.00%
	Shreveport Regional Arts Council (SRAC)	46,694	10,000	-	10,000	10,000	52,000	420.00%
	Shreveport Symphony	-	5,000	-	5,000	5,000	-	(100.00%)
	Shreveport Volunteer Network	-	5,000	-	5,000	5,000	5,000	0.00%
	Shreveport Youth Boxing Club	7,000	5,000	2,500	2,500	5,000	10,000	100.00%
	SISTERS International, Inc	15,000	12,000	9,696	2,304	12,000	15,000	25.00%
	Social Justice Civic League, Inc	15,000	12,000	6,000	6,000	12,000	10,000	(16.67%)
	Southern Hills Neighborhood Assoc	-	-	-	-	-	20,000	100.00%
	Southern University at Shreveport	25,000	50,000	-	50,000	50,000	-	(100.00%)
	Southern University - Shreveport Foundation	5,000	4,000	-	4,000	4,000	5,000	25.00%
	St. Luke's Episcopal Mobile Medical Ministry	6,000	5,000	5,000	-	5,000	8,000	60.00%
	Steeple Success, LLC	1,600	1,200	600	600	1,200	1,200	0.00%
	T.E.A.M.S.	10,000	8,000	-	8,000	8,000	-	(100.00%)
	The Highland Center	-	5,000	2,500	2,500	5,000	7,000	40.00%
	Theatre of the Performing Arts	10,000	8,000	4,000	4,000	8,000	8,000	0.00%
	United Nonprofits, LLC	-	5,000	2,500	2,500	5,000	-	(100.00%)
	United Way	50,000	45,000	-	45,000	45,000	45,000	0.00%
	Volunteers for Youth Justice	20,000	20,000	10,000	10,000	20,000	30,000	50.00%
	Woody's Home for Veterans	-	-	-	-	-	10,000	100.00%
	Youth Outreach Services	10,000	-	-	-	-	10,000	100.00%
	YWCA Northwest Louisiana	5,000	5,000	-	5,000	5,000	5,000	0.00%
Total Allocation To Other Entities		756,257	853,200	394,400	458,800	853,200	1,026,072	20.26%
Total Expenditures - Riverboat Fund		1,173,280	1,263,322	790,162	488,471	1,278,633	1,459,267	14.13%
Excess (Deficiency) Of Revenues Over Expenditures		(282,375)	(407,822)	(296,159)	(133,480)	(428,634)	(609,767)	42.26%
Other Financing Sources (Uses)								
3849	Transfer From Oil & Gas	50,000	232,000	-	232,000	232,000	450,000	93.97%
3852	Transfer From Capital Outlay	-	-	-	-	-	-	0.00%
4688	Transfer To Capital Outlay	-	(145,000)	-	(145,000)	(145,000)	-	(100.00%)
Total Other Financing Sources (Uses)		50,000	87,000	-	87,000	87,000	450,000	417.24%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024			Total Estimated	2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining			
Net Change In Fund Balance		(232,375)	(320,822)	(296,159)	(46,480)	(341,634)	(159,767)	(53.23%)
Fund Balance, Beginning Of Year		823,820	504,322	591,445	295,286	591,445	249,811	(57.76%)
Fund Balance, End Of Year		\$ 591,445	183,500	295,286	248,806	249,811	90,044	(63.96%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Criminal Justice Fund (295)								
Revenues								
3113	Ad Valorem Tax-Parish	\$ 7,255,888	6,774,400	-	7,634,760	7,634,760	7,799,050	2.15%
3115	Estimated Uncollectible Taxes	(16,628)	(169,360)	-	(190,870)	(190,870)	(194,980)	2.15%
3120	Prior Year Taxes	8,463	12,674	9,466	16,413	25,879	14,234	(45.00%)
3351	State Revenue Sharing	132,654	131,500	-	130,554	130,554	130,000	(0.42%)
3610	Interest Earned	14,215	-	7,741	1,747	9,488	1,500	(84.19%)
Total Revenues - Criminal Justice Fund		7,394,592	6,749,214	17,207	7,592,604	7,609,811	7,749,804	1.84%
Expenditures								
120 - Criminal Justice								
20 - Criminal Administration								
4321	Legal and Auditing	2,765	2,920	2,696	215	2,911	3,329	14.36%
4361	General Fund Administration	12,118	12,484	9,363	3,121	12,484	13,578	8.76%
4530	Interest Expense	-	15,000	970	999	1,969	15,000	661.81%
4591	Retirement Contributions	214,150	200,520	-	225,980	225,980	230,840	2.15%
4592	Sheriff's Tax Collection	2,480	2,500	689	666	1,355	2,500	84.50%
Total Expenditures - Criminal Justice Fund		231,513	233,424	13,718	230,981	244,699	265,247	8.40%
Excess (Deficiency) Of Revenues Over Expenditures		7,163,079	6,515,790	3,489	7,361,623	7,365,112	7,484,557	1.62%
Other Financing Sources (Uses)								
3839	Transfer From American Rescue Plan	-	-	-	-	-	-	0.00%
3847	Transfer From Public Works	3,000,000	6,000,000	4,500,000	1,500,000	6,000,000	3,000,000	(50.00%)
4681	Transfer To Juvenile Justice	(4,600,000)	(4,000,000)	(3,000,000)	(1,000,000)	(4,000,000)	(3,500,000)	(12.50%)
4682	Transfer To Detention Facilities	(2,200,000)	(2,500,000)	(1,875,000)	(625,000)	(2,500,000)	(1,000,000)	(60.00%)
4685	Transfer To General Fund	(2,500,000)	(6,000,000)	(4,500,000)	(1,500,000)	(6,000,000)	(6,000,000)	0.00%
Total Other Financing Sources (Uses)		(6,300,000)	(6,500,000)	(4,875,000)	(1,625,000)	(6,500,000)	(7,500,000)	15.38%
Net Change In Fund Balance		863,079	15,790	(4,871,511)	5,736,623	865,112	(15,443)	(101.79%)
Fund Balance, Beginning Of Year		2,467,059	3,672,242	3,330,138	(1,541,373)	3,330,138	4,195,250	25.98%
Fund Balance, End Of Year		\$ 3,330,138	3,688,032	(1,541,373)	4,195,250	4,195,250	4,179,807	(0.37%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining	Total Estimated			
Head Start Fund (296)									
<u>Revenues</u>									
3821	Head Start Grant	\$ 16,659,267	14,000,000	11,645,395	3,895,156	15,540,551	15,500,000	(0.26%)	
Total Revenues - Head Start Fund			16,659,267	14,000,000	11,645,395	3,895,156	15,540,551	15,500,000	(0.26%)
<u>Expenditures</u>									
131 - Administration									
4564	Head Start Program	16,659,267	14,000,000	11,645,395	3,895,156	15,540,551	15,500,000	(0.26%)	
Total Expenditures - Head Start Fund			16,659,267	14,000,000	11,645,395	3,895,156	15,540,551	15,500,000	(0.26%)
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	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Oil and Gas Fund (297)								
Revenues								
3610	Interest Earned	\$ 964,424	50,000	140,364	5,525	145,889	75,000	(48.59%)
3623	Building Rental	383,000	363,000	272,250	90,750	363,000	363,000	0.00%
3691	Oil Royalty/Mineral Leases	5,976,554	1,000,000	1,967,892	91,324	2,059,216	1,000,000	(51.44%)
3723	Federal Grants - Other	61,500	-	-	-	-	-	0.00%
Total Revenues - Oil and Gas Fund		7,385,478	1,413,000	2,380,506	187,599	2,568,105	1,438,000	(44.01%)
Expenditures								
131 - Administration								
4321	Legal and Auditing	11,978	3,345	3,088	290	3,378	3,813	12.88%
4327	Professional Services	41,673	25,480	1,500	20,011	21,511	25,000	16.22%
4361	General Fund Administration	33,073	33,968	25,476	8,492	33,968	35,918	5.74%
4423	Misc Material and Supplies	-	-	-	-	-	-	0.00%
4530	Interest Expense	-	-	-	-	-	-	0.00%
Total Administration		86,724	62,793	30,064	28,793	58,857	64,731	9.98%
133 - Finance								
4810	Principal Payments	202,000	214,000	214,000	-	214,000	225,500	5.37%
4820	Interest Payments	195,600	185,500	185,500	-	185,500	174,500	(5.93%)
4830	Paying Agent Fees	200	200	200	-	200	200	0.00%
Total Finance		397,800	399,700	399,700	-	399,700	400,200	0.13%
150 - Allocation to Other Entities								
4959	NGO Appropriations	250,000	250,000	-	250,000	250,000	-	(100.00%)
Total Allocation to Other Entities		250,000	250,000	-	250,000	250,000	-	(100.00%)
Total Expenditures - Oil and Gas Fund		734,524	712,493	429,764	278,793	708,557	464,931	(34.38%)
Excess (Deficiency) Of Revenues Over Expenditures		6,650,954	700,507	1,950,742	(91,194)	1,859,548	973,069	(47.67%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Other Financing Sources (Uses)								
3852	Transfer From Capital Outlay	3	-	-	-	-	-	0.00%
4689	Transfer To Reserve Trust Fund	-	(5,000,000)	-	(5,000,000)	(5,000,000)	(3,500,000)	(30.00%)
4685	Transfer To General Fund	(200,000)	-	-	-	-	-	0.00%
4688	Transfer To Capital Outlay	(5,903,000)	(7,857,500)	(4,927,125)	(2,930,375)	(7,857,500)	(3,350,000)	(57.37%)
4691	Transfer To Parks and Recreation	(30,000)	-	-	-	-	-	0.00%
4694	Transfer To Riverboat	(50,000)	(232,000)	-	(232,000)	(232,000)	(450,000)	93.97%
Total Other Financing Sources (Uses)		(6,182,997)	(13,089,500)	(4,927,125)	(8,162,375)	(13,089,500)	(7,300,000)	(44.23%)
Net Change In Fund Balance		467,957	(12,388,993)	(2,976,383)	(8,253,569)	(11,229,952)	(6,326,931)	(43.66%)
Fund Balance, Beginning Of Year		21,388,270	19,291,302	21,856,227	18,879,844	21,856,227	10,626,275	(51.38%)
Fund Balance, End Of Year		\$ 21,856,227	6,902,309	18,879,844	10,626,275	10,626,275	4,299,344	(59.54%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Opioid Settlement Fund (298)								
<u>Revenues</u>								
3222	Settlement Revenue	\$ 1,909,775	1,000,000	-	673,515	673,515	500,000	(25.76%)
3610	Interest Earned	68,208	10,000	13,546	3,122	16,668	12,000	(28.01%)
Total Revenues - Opioid Settlement Fund		1,977,983	1,010,000	13,546	676,637	690,183	512,000	(25.82%)
<u>Expenditures</u>								
131 - Administration								
4321	Legal and Auditing	-	1,200	-	985	985	1,200	21.83%
4327	Professional Services	-	100,000	-	7,655	7,655	25,000	226.58%
4361	General Fund Administration	-	11,323	8,492	2,831	11,323	11,972	5.73%
4713	Opioid Abatement Expenses	-	950,000	-	500,000	500,000	500,000	0.00%
Total Expenditures - Opioid Settlement Fund		-	1,062,523	8,492	511,471	519,963	538,172	3.50%
Excess (Deficiency) Of Revenues Over Expenditures		1,977,983	(52,523)	5,054	165,166	170,220	(26,172)	(115.38%)
Other Financing Sources (Uses)								
4681	Transfer To Juvenile Justice	-	(50,000)	-	(50,000)	(50,000)	(50,000)	0.00%
Total Other Financing Sources (Uses)		-	(50,000)	-	(50,000)	(50,000)	(50,000)	0.00%
Net Change In Fund Balance		1,977,983	(102,523)	5,054	115,166	120,220	(76,172)	(163.36%)
Fund Balance, Beginning Of Year		-	143,591	1,977,983	-	1,977,983	143,591	(92.74%)
Fund Balance, End Of Year		\$ 1,977,983	41,068	1,983,037	115,166	2,098,203	67,419	(96.79%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Economic Development Fund (750)								
Revenues								
3359	Video Poker	\$ 675,180	550,000	436,910	199,999	636,909	550,000	(13.65%)
3610	Interest Earned	61,480	7,000	10,706	847	11,553	10,000	(13.44%)
Total Revenues - Economic Development Fund		736,660	557,000	447,616	200,846	648,462	560,000	(13.64%)
Expenditures								
131 - Administration								
4321	Legal and Auditing	\$ 2,072	2,186	2,018	81	2,099	2,492	18.72%
4327	Professional Services	81,998	100,000	128,500	10,495	138,995	200,000	43.89%
4361	General Fund Administration	15,428	15,871	11,903	3,968	15,871	17,034	7.33%
Total Administration		99,498	118,057	142,421	14,544	156,965	219,526	39.86%
150 - Allocation To Other Entities								
4959 - NGO Appropriations								
	Betty and Leonard Phillips Deaf Action Center	-	5,000	2,500	2,500	5,000	-	(100.00%)
	Christmas on Caddo Fireworks	8,000	9,000	-	9,000	9,000	7,200	(20.00%)
	CoHabitat Foundation	25,000	25,000	-	25,000	25,000	25,000	0.00%
	Competition Planning Partners (WOD GODZ)	25,000	25,000	12,500	12,500	25,000	20,000	(20.00%)
	Fit for Life, Inc	56,477	60,000	60,000	-	60,000	60,000	0.00%
	Goodwill Industries of North Louisiana	9,000	10,000	5,000	5,000	10,000	10,000	0.00%
	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%
	Kappa Alpha Psi Fraternity	-	15,000	-	15,000	15,000	-	(100.00%)
	LA Film Prize, LLC	30,000	30,000	15,000	15,000	30,000	50,000	66.67%
	Red River Revel	-	-	-	-	-	10,000	100.00%
	Reimbursement	(378)	-	-	-	-	-	100.00%
	Rho Omega and Friends	40,000	40,000	40,000	-	40,000	32,000	(20.00%)
	Shreveport-Bossier African American Chamber	25,000	10,000	-	10,000	10,000	15,000	50.00%
	Shreveport Bossier Military Affairs Council	-	-	-	-	-	15,000	100.00%
	Shreveport Bossier Sports Commission	-	40,000	20,000	20,000	40,000	40,000	0.00%
	Southern Hills Business Association, Inc	24,000	24,000	-	24,000	24,000	-	(100.00%)
	State Fair (The)	-	-	-	-	-	25,000	100.00%
	Strand Theatre of Shreveport (The)	20,000	15,000	15,000	-	15,000	15,000	0.00%
Total Allocation To Other Entities		337,099	383,000	207,500	175,500	383,000	399,200	4.23%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024			2025 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
	Total Expenditures - Economic Development Fund	436,597	501,057	349,921	190,044	539,965	618,726	14.59%
	Excess (Deficiency) Of Revenues Over Expenditures	300,063	55,943	97,695	10,802	108,497	(58,726)	(154.13%)
	Net Change In Fund Balance	300,063	55,943	97,695	10,802	108,497	(58,726)	(154.13%)
	Fund Balance, Beginning Of Year	1,067,157	1,118,915	1,367,220	1,464,915	1,367,220	1,475,717	7.94%
	Fund Balance, End Of Year	\$ 1,367,220	1,174,858	1,464,915	1,475,717	1,475,717	1,416,991	(3.98%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Economic Development District Trust Fund (755)								
Revenues								
3111	Ad Valorem Tax - Inside City	\$ -	500	-	415	415	500	20.48%
3610	Interest Earned	1,138	550	518	71	589	550	(6.62%)
3695	Miscellaneous Revenue	50,000	-	-	-	-	-	0.00%
Total Revenues - Economic Development District Trust Fund		51,138	1,050	518	486	1,004	1,050	4.58%
Expenditures								
131 - Administration								
4321	Legal and Auditing	-	1,000	-	155	155	500	222.58%
4327	Professional Services	-	50,000	-	-	-	50,000	0.00%
Total Expenditures - Economic Development District Trust Fund		-	51,000	-	155	155	50,500	32,480.65%
Excess (Deficiency) Of Revenues Over Expenditures		51,138	(49,950)	518	331	849	(49,450)	(5,924.50%)
Other Financing Sources (Uses)								
3837	Transfer From General Fund	-	-	-	-	-	-	0.00%
Total Other Financing Sources (Uses)		-	-	-	-	-	-	0.00%
Net Change In Fund Balance		51,138	(49,950)	518	331	849	(49,450)	(5,924.50%)
Fund Balance, Beginning Of Year		-	51,458	51,138	51,656	51,138	51,987	1.66%
Fund Balance, End Of Year		\$ 51,138	1,508	51,656	51,987	51,987	2,537	(95.12%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Law Officers Witness Fund (770)								
<u>Revenues</u>								
3512	Criminal Case Charges	\$ 13,934	17,000	8,798	2,918	11,716	12,000	2.42%
3610	Interest Earned	1,150	400	418	97	515	750	45.63%
Total Revenues - Law Officers Witness Fund		15,084	17,400	9,216	3,015	12,231	12,750	4.24%
<u>Expenditures</u>								
120 - Criminal Justice								
21 - District Court								
4321	Legal and Auditing	1,074	1,126	1,039	72	1,111	1,283	15.48%
4343	Payments to Law Officers	15,650	20,000	5,250	9,950	15,200	20,000	31.58%
4361	General Fund Administration	11,024	11,323	8,492	2,831	11,323	11,972	5.73%
4394	Criminal Court Grant	-	-	-	-	-	-	0.00%
Total Expenditures - Law Officers Witness Fund		27,748	32,449	14,781	12,853	27,634	33,255	20.34%
Excess (Deficiency) Of Revenues Over Expenditures		(12,664)	(15,049)	(5,565)	(9,838)	(15,403)	(20,505)	33.12%
Fund Balance, Beginning Of Year		54,554	45,223	41,890	36,325	41,890	26,487	(36.77%)
Fund Balance, End Of Year		\$ 41,890	30,174	36,325	26,487	26,487	5,982	(77.42%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024			2025 Adopted	% Change From YTD Estimated	
			Budget	YTD Actual*	Estimated Remaining			Total Estimated
Housing Choice Voucher Program Fund (772)								
<u>Revenues</u>								
3610	Interest Earned	\$ -	-	-	-	-	-	0.00%
3695	Miscellaneous Revenue	-	-	-	-	-	-	0.00%
3819	Section 8 Grant	626,914	550,000	850,158	8,465	858,623	700,000	(18.47%)
Total Revenues - Housing Choice Voucher Program Fund		626,914	550,000	850,158	8,465	858,623	700,000	(18.47%)
<u>Expenditures</u>								
131 - Administration								
4526	Housing Assistance Payments	555,786	500,000	699,208	104,394	803,602	650,000	(19.11%)
4527	Section 8 Accounting Fees	-	-	-	-	-	-	0.00%
4528	LHDC Payments	82,651	50,000	55,021	-	55,021	50,000	(9.13%)
Total Expenditures - Housing Choice Voucher Program Fund		638,437	550,000	754,229	104,394	858,623	700,000	(18.47%)
Excess (Deficiency) Of Revenues Over Expenditures		(11,523)	-	95,929	(95,929)	-	-	0.00%
Net Change In Fund Balance		(11,523)	-	95,929	(95,929)	-	-	0.00%
Fund Balance, Beginning Of Year		16,849	6,849	5,326	101,255	5,326	5,326	0.00%
Fund Balance, End Of Year		\$ 5,326	6,849	101,255	5,326	5,326	5,326	0.00%

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
American Rescue Plan Fund (797)								
Revenues								
3610	Interest Earned	\$ 1,994,605	80,000	588,006	57,685	645,691	80,000	100.00%
3695	Miscellaneous Revenue	-	-	-	-	-	-	0.00%
3723	Federal Grants - Other	1,259,759	23,000,000	-	10,721,000	10,721,000	10,000,000	(6.73%)
Total Revenues - American Rescue Plan Fund		3,254,364	23,080,000	588,006	10,778,685	11,366,691	10,080,000	(11.32%)
Expenditures								
131 - Administration								
4321	Legal and Auditing	-	-	9,232	1,320	10,552	-	(100.00%)
4327	Professional Services	20,000	-	-	-	-	-	0.00%
4395	Grant Programs - Other	1,259,759	10,000,000	1,433,256	433,342	1,866,598	7,400,000	296.44%
4530	Interest Expense	221,415	-	27,867	7,624	35,491	-	(100.00%)
Total Expenditures - American Rescue Plan Fund		1,501,174	10,000,000	1,470,355	442,286	1,912,641	7,400,000	286.90%
Excess (Deficiency) Of Revenues Over Expenditures		1,753,190	13,080,000	(882,349)	10,336,399	9,454,050	2,680,000	(71.65%)
Other Financing Sources (Uses)								
3837	Transfer From General Fund	(27,606)	-	-	-	-	-	0.00%
4685	Transfer To General Fund	(750,000)	(600,000)	-	(600,000)	(600,000)	(1,100,000)	83.33%
4688	Transfer To Capital Outlay	-	(13,040,000)	-	(10,000,000)	(10,000,000)	(2,000,000)	(80.00%)
Total Other Financing Sources (Uses)		(777,606)	(13,640,000)	-	(10,600,000)	(10,600,000)	(3,100,000)	(70.75%)
Net Change In Fund Balance		975,584	(560,000)	(882,349)	(263,601)	(1,145,950)	(420,000)	(63.35%)
Fund Balance, Beginning Of Year		624,147	1,143,847	1,599,731	717,382	1,599,731	453,781	(71.63%)
Fund Balance, End Of Year		\$ 1,599,731	583,847	717,382	453,781	453,781	33,781	(92.56%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 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	\$ 566,515	10,000	104,426	11,052	115,478	12,500	(89.18%)
3695	Miscellaneous Revenue	-	-	-	-	-	-	0.00%
138 - Program Administration								
81 - Emergency Rental Assistance 1								
3610	Interest Earned	-	-	-	-	-	-	0.00%
3723	Federal Grants - Other	8,608,068	-	-	-	-	-	0.00%
Total Revenues - E. Edward Jones Housing Trust Fund		9,174,583	10,000	104,426	11,052	115,478	12,500	(89.18%)
<u>Expenditures</u>								
131 - Administration								
4321	Legal and Auditing	-	5,000	-	-	-	-	0.00%
4327	Professional Services	91,500	1,000,000	63,927	931,073	995,000	1,144,000	14.97%
4361	General Fund Administration	7,714	7,936	5,952	1,984	7,936	8,516	7.31%
138 - Program Administration								
81 - Emergency Rental Assistance 1								
4395	Grant Programs - Other	(15,445)	-	-	-	-	-	0.00%
82 - Emergency Rental Assistance 2								
4395	Grant Programs - Other	8,607,353	-	-	-	-	-	0.00%
Total Expenditures - E. Edward Jones Housing Trust Fund		8,691,122	1,012,936	69,879	933,057	1,002,936	1,152,516	14.91%
Excess (Deficiency) Of Revenues Over Expenditures		483,461	(1,002,936)	34,547	(922,005)	(887,458)	(1,140,016)	28.46%
Net Change In Fund Balance		483,461	(1,002,936)	34,547	(922,005)	(887,458)	(1,140,016)	28.46%
Fund Balance, Beginning Of Year		2,850,131	3,790,250	3,333,592	3,368,139	3,333,592	2,446,134	(26.62%)
Fund Balance, End Of Year		\$ 3,333,592	2,787,314	3,368,139	2,446,134	2,446,134	1,306,118	(46.60%)

SPECIAL REVENUE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024				2025 Adopted	% Change From YTD Estimated
			Budget	YTD Actual*	Estimated Remaining	Total Estimated		
Reserve Trust Fund (799)								
Revenues								
3610	Interest Earned	\$ 1,534,496	200,000	233,083	199,473	432,556	400,000	(7.53%)
3623	Building Rental	363,000	363,000	272,250	90,750	363,000	363,000	0.00%
3723	Federal Grants - Other	175,000	-	-	-	-	-	0.00%
Total Revenues - Reserve Trust Fund		2,072,496	563,000	505,333	290,223	795,556	763,000	(4.09%)
Expenditures								
133 - Finance								
4321	Legal and Auditing	1,954	2,023	1,868	136	2,004	2,306	15.07%
4361	General Fund Administration	7,714	7,936	5,952	1,984	7,936	8,516	7.31%
Total Finance		9,668	9,959	7,820	2,120	9,940	10,822	8.87%
150 - Allocation To Other Entities								
4959	NGO Appropriations							
	NGO Appropriations	310,897	350,000	3,271	100,498	103,769	350,000	237.29%
Total Allocation To Other Entities		310,897	350,000	3,271	100,498	103,769	350,000	237.29%
Total Expenditures - Reserve Trust Fund		320,565	359,959	11,091	102,618	113,709	360,822	217.32%
Excess (Deficiency) Of Revenues Over Expenditures		1,751,931	203,041	494,242	187,605	681,847	402,178	(41.02%)
Other Financing Sources (Uses)								
4688	Transfer To Capital Outlay	-	-	-	-	-	-	0.00%
3849	Transfer From Oil & Gas	-	5,000,000	-	5,000,000	5,000,000	3,500,000	(30.00%)
Total Other Financing Sources (Uses)		-	5,000,000	-	5,000,000	5,000,000	3,500,000	(30.00%)
Net Change In Fund Balance		1,751,931	5,203,041	494,242	5,187,605	5,681,847	3,902,178	(31.32%)
Fund Balance, Beginning Of Year		32,527,694	32,948,366	34,279,625	34,773,867	34,279,625	39,961,472	16.57%
Fund Balance, End Of Year		\$ 34,279,625	38,151,407	34,773,867	39,961,472	39,961,472	43,863,650	9.76%



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	2023 Actual	2024		2025 Adopted	
		Budget	Estimated		
Revenues					
Tax Revenue	\$ 3,172,635	2,900,406	3,269,597	3,338,726	
Interest Earned	97,447	7,000	9,581	10,000	
Total Revenues - Debt Service Fund	3,270,082	2,907,406	3,279,178	3,348,726	
Expenditures					
Debt Administration					
Salaries & Benefits	93,653	87,690	98,830	100,950	
Contract Services	14,317	15,108	15,005	17,224	
Internal Charges	41,909	42,965	42,965	44,682	
Statutory Charges	1,104	1,500	1,155	1,500	
Paying Agent Fees	-	-	-	-	
Other Expenses	-	2,000	154	2,000	
Total Debt Administration	150,983	149,263	158,109	166,356	
Debt Service					
Principal Payments	1,955,000	2,625,000	2,625,000	2,730,000	
Interest Payments	790,644	1,241,128	1,241,128	1,141,866	
Paying Agent Fees	2,175	3,400	2,765	3,400	
Bond Issue Costs	170,344	-	-	-	
Total Debt Service	2,918,164	3,869,528	3,868,893	3,875,266	
Total Expenditures - Debt Service Fund	3,069,146	4,018,791	4,027,002	4,041,622	
Other Financing Sources (Uses):					
Proceeds From General Obligation Bonds	20,791,842	-	-	-	
Transfer To Capital Improvement III	(20,623,996)	-	-	-	
Total Other Financing Sources (Uses)	167,846	-	-	-	
Net Change In Fund Balance	368,782	(1,111,385)	(747,824)	(692,896)	
Fund Balance, Beginning Of Year	5,113,304	5,491,905	5,482,086	4,734,262	
Fund Balance, End Of Year	\$ 5,482,086	4,380,520	4,734,262	4,041,366	

DEBT SERVICE FUND (310)

Detail Budget Worksheet

Account No		Description	2023 Actual	2024		2025 Adopted	% Change From Est
				Budget	Estimated		
<u>Revenues</u>							
3113	Ad Valorem Tax-Parish		3,156,464	2,962,570	3,338,820	3,410,660	2.15%
3115	Estimated Uncollectible Taxes		6,323	(74,060)	(83,470)	(85,270)	2.16%
3120	Prior Year Taxes		9,849	11,896	14,247	13,336	(6.39%)
3610	Interest Earned		97,447	7,000	9,581	10,000	4.37%
Total Revenues - Debt Service Fund			3,270,082	2,907,406	3,279,178	3,348,726	2.12%
<u>Expenditures</u>							
133 - Finance							
90 - Debt Administration							
4321	Legal and Auditing		14,317	15,108	15,005	17,224	14.79%
4361	General Fund Administration		41,909	42,965	42,965	44,682	4.00%
4530	Interest Expense		-	2,000	154	2,000	1,198.70%
4591	Retirement Contributions		93,653	87,690	98,830	100,950	2.15%
4592	Sheriff's Tax Collection		1,104	1,500	1,155	1,500	29.87%
Total Debt Administration			150,983	149,263	158,109	166,356	5.22%
91 - 2009 General Obligation Bonds/2016 Refunding							
4810	Principal Payments		665,000	690,000	690,000	710,000	2.90%
4820	Interest Payments		98,554	84,665	84,665	70,315	(16.95%)
4830	Paying Agent Fees		-	400	325	400	23.08%
Total 2009 General Obligation Bonds			763,554	775,065	774,990	780,715	0.74%
93 - 2023 General Obligation Bonds							
4810	Principal Payments		-	595,000	595,000	615,000	3.36%
4820	Interest Payments		385,515	898,188	898,188	867,938	(3.37%)
4830	Paying Agent Fees		200	1,000	450	1,000	122.22%
4831	Bond Issue Cost		170,344	-	-	-	0.00%
Total 2007 GO Bonds/2014 Refunding			556,060	1,494,188	1,493,638	1,483,938	(0.65%)

DEBT SERVICE FUND (310)

Detail Budget Worksheet

Account No		Description	2023 Actual	2024		2025 Adopted	% Change From Est
				Budget	Estimated		
98 - 2007 General Obligation Bonds/2014 Refunding							
4810	Principal Payments		680,000	700,000	700,000	735,000	5.00%
4820	Interest Payments		123,275	99,975	99,975	74,863	(25.12%)
4830	Paying Agent Fees		988	1,000	995	1,000	0.50%
Total 2007 GO Bonds/2014 Refunding			804,263	800,975	800,970	810,863	1.24%
99 - 2008 General Obligation Bonds/2015 Refunding							
4810	Principal Payments		610,000	640,000	640,000	670,000	4.69%
4820	Interest Payments		183,300	158,300	158,300	128,750	(18.67%)
4830	Paying Agent Fees		988	1,000	995	1,000	0.50%
Total 2008 General Obligation Bonds			794,288	799,300	799,295	799,750	0.06%
Total Expenditures - Debt Service Fund			3,069,146	4,018,791	4,027,002	4,041,622	0.36%
Excess (Deficiency) Of Revenues Over Expenditures			200,936	(1,111,385)	(747,824)	(692,896)	(7.35%)
Other Financing Sources (Uses):							
3835	Proceeds From General Obligation Bonds		20,791,842	-	-	-	0.00%
4677	Transfer To Capital Improvement III		(20,623,996)	-	-	-	0.00%
Total Other Financing Sources (Uses)			167,846	-	-	-	0.00%
Net Change In Fund Balance			368,782	(1,111,385)	(747,824)	(692,896)	(7.35%)
Fund Balance, Beginning Of Year			5,113,304	5,491,905	5,482,086	4,734,262	(13.64%)
Fund Balance, End Of Year			\$ 5,482,086	4,380,520	4,734,262	4,041,366	(14.64%)



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.

- 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

	Capital Improvement Fund I	Capital Improvement Fund II	Capital Improvement Fund III	Total
<u>Revenues</u>				
Rents & Interest Earned	8,500	15,000	40,000	63,500
Total Revenues	8,500	15,000	40,000	63,500
<u>Expenditures By Function</u>				
General Government	9,181	-	-	9,181
Culture and Recreation	-	-	-	-
Total Expenditures	9,181	-	-	9,181
Excess (Deficiency) Of Revenues Over Expenditures	(681)	15,000	40,000	54,319
<u>Other Financing Sources (Uses)</u>				
Proceeds from Bond Issue	-	-	-	-
Transfers In	-	-	-	-
Transfer Out	-	-	(7,775,000)	(7,775,000)
Total Other Financing Sources (Uses)	-	-	(7,775,000)	(7,775,000)
Net Change In Fund Balance	(681)	15,000	(7,735,000)	(7,720,681)
Fund Balance, Beginning Of Year	247,804	2,509,223	14,600,159	17,357,186
Fund Balance, End Of Year	247,123	2,524,223	6,865,159	9,636,505

CAPITAL PROJECT FUNDS

Detail Budget Worksheet

Account No		Description	2023 Actual	2024		2025 Adopted	% Change From Est
				Budget	Estimated		
Capital Improvement Fund I (440)							
Revenues							
3610	Interest Earned	\$	66,962	2,500	2,155	8,500	294.43%
3641	Sale Of Property		-	-	-	-	0.00%
Total Revenues - Capital Improvement Fund I			66,962	2,500	2,155	8,500	294.43%
Expenditures							
131 - Administration							
4321	Legal and Auditing		1,641	1,990	1,981	2,269	14.54%
4361	General Fund Administration		6,620	6,774	6,774	6,912	2.04%
Total Expenditures - Capital Improvement Fund I			8,261	8,764	8,755	9,181	4.87%
Excess (Deficiency) Of Revenues Over Expenditures			58,701	(6,264)	(6,600)	(681)	(89.68%)
Other Financing Sources (Uses)							
3852	Transfer From Capital Outlay		7,926	-	-	-	0.00%
4688	Transfer To Capital Outlay		(301,538)	(725,000)	(725,000)	-	(100.00%)
Total Other Financing Sources (Uses)			(293,612)	(725,000)	(725,000)	-	(100.00%)
Net Change In Fund Balance			(234,911)	(731,264)	(731,600)	(681)	(99.91%)
Fund Balance, Beginning Of Year			1,214,315	1,212,283	979,404	247,804	(74.70%)
Fund Balance, End Of Year			\$ 979,404	481,019	247,804	247,123	(0.27%)

CAPITAL PROJECT FUNDS

Detail Budget Worksheet

Account No		Description	2023 Actual	2024		2025 Adopted	% Change From Est
				Budget	Estimated		
Capital Improvement Fund II (450)							
<u>Revenues</u>							
3610	Interest Earned	\$	178,177	5,000	17,005	15,000	(11.79%)
Total Revenues - Capital Improvement Fund II			178,177	5,000	17,005	15,000	(11.79%)
<u>Expenditures</u>							
131 - Administration							
4361	General Fund Administration		-	-	-	-	0.00%
Total Expenditures - Capital Improvement Fund			-	-	-	-	0.00%
Excess (Deficiency) Of Revenues Over Expenditures			178,177	5,000	17,005	15,000	(11.79%)
Other Financing Sources (Uses)							
3852	Transfer From Capital Outlay		55	-	-	-	0.00%
4688	Transfer To Capital Outlay		(1,954,909)	(655,000)	(655,000)	-	(100.00%)
Total Other Financing Sources (Uses)			(1,954,854)	(655,000)	(655,000)	-	(100.00%)
Net Change In Fund Balance			(1,776,677)	(650,000)	(637,995)	15,000	(102.35%)
Fund Balance, Beginning Of Year			4,923,895	4,930,009	3,147,218	2,509,223	(20.27%)
Fund Balance, End Of Year			\$ 3,147,218	4,280,009	2,509,223	2,524,223	0.60%

CAPITAL PROJECT FUNDS

Detail Budget Worksheet

Account No		Description	2023 Actual	2024		2025 Adopted	% Change From Est
				Budget	Estimated		
Capital Improvement Fund III (445)							
<u>Revenues</u>							
3610	Interest Earned	\$	935,565	15,000	40,598	40,000	(1.47%)
Total Revenues - Capital Improvement Fund III			935,565	15,000	40,598	40,000	(1.47%)
<u>Expenditures</u>							
131 - Administration							
4361	General Fund Administration		-	-	-	-	0.00%
Total Expenditures - Capital Improvement Fund			-	-	-	-	0.00%
Excess (Deficiency) Of Revenues Over Expenditures			935,565	15,000	40,598	40,000	(1.47%)
Other Financing Sources (Uses)							
3853	Transfer From Debt Service		20,623,996	-	-	-	0.00%
4688	Transfer To Capital Outlay		-	(7,000,000)	(7,000,000)	(7,775,000)	11.07%
Total Other Financing Sources (Uses)			20,623,996	(7,000,000)	(7,000,000)	(7,775,000)	11.07%
Net Change In Fund Balance			21,559,561	(6,985,000)	(6,959,402)	(7,735,000)	11.14%
Fund Balance, Beginning Of Year			-	20,792,997	21,559,561	14,600,159	(32.28%)
Fund Balance, End Of Year			\$ 21,559,561	13,807,997	14,600,159	6,865,159	(52.98%)

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.



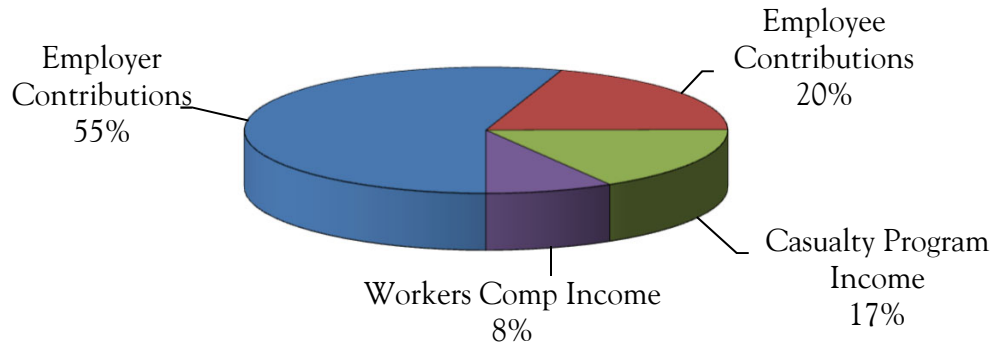
INTERNAL SERVICE FUNDS

Summary of Revenues, Expenses, and Changes in Net Assets

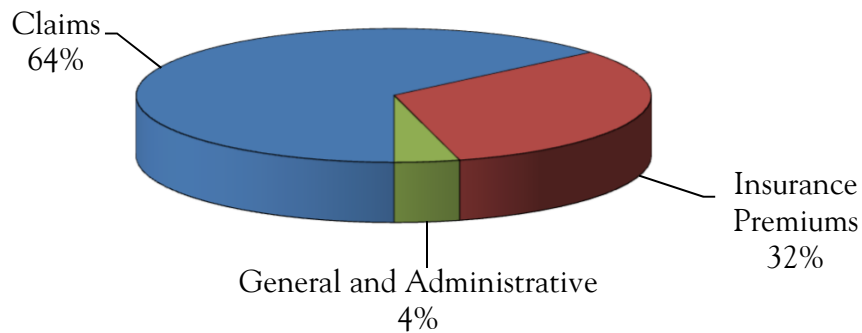
	Group Insurance	General Insurance	Total
<u>Operating Revenues</u>			
Contributions	\$ 6,637,890	-	6,637,890
Charges For Services	-	2,226,100	2,226,100
Other Revenues	-	-	-
Total Revenues	6,637,890	2,226,100	8,863,990
<u>Operating Expenses</u>			
General Government			
Claims	5,600,000	775,000	6,375,000
Insurance Premiums	1,675,000	1,525,000	3,200,000
General and Administrative	173,626	234,743	408,369
Total General Government	7,448,626	2,534,743	9,983,369
Operating Income (Loss)	(810,736)	(308,643)	(1,119,379)
<u>Non- Operating Revenues (Expenses)</u>			
Interest Earned	20,000	12,000	32,000
Interest Expense	-	-	-
Transfer To Capital Outlay	-	-	-
Total Non-Operating Revenues (Expenses)	20,000	12,000	32,000
Change In Net Position	(790,736)	(296,643)	(1,087,379)
Net Position, Beginning Of Year	2,673,766	352,325	3,026,091
Net Position, End Of Year	\$ 1,883,030	55,682	1,938,712

INTERNAL SERVICE FUNDS

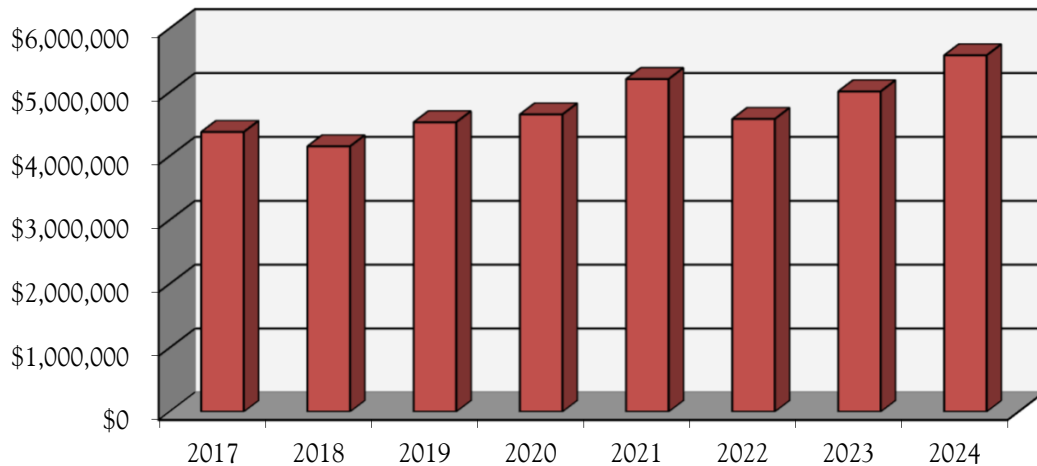
REVENUES BY SOURCE



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 2024, as a result, the Parish has elected to increase health premiums by 5%.

INTERNAL SERVICE FUNDS

Budget By Category

	2023 Actual	2024		2025 Adopted
		Budget	Estimate	
<u>Operating Revenues</u>				
Contributions	\$ 6,225,610	\$ 6,322,991	\$ 6,308,174	\$ 6,637,890
Charges For Services	1,540,747	1,725,100	1,725,100	2,226,100
Total Operating Revenues	7,766,357	8,048,091	8,033,274	8,863,990
<u>Operating Expenses</u>				
Claims	5,629,034	6,200,000	6,239,113	6,375,000
Insurance Premiums	2,503,062	2,610,000	3,089,056	3,200,000
Contract Services	40,961	58,571	35,013	61,244
Internal Charges	308,584	322,203	322,203	347,125
Total Operating Expenses	8,481,641	9,190,774	9,685,385	9,983,369
Operating Income (Loss)	(715,284)	(1,142,683)	(1,652,111)	(1,119,379)
<u>Non-Operating Revenues (Expenses)</u>				
Interest Earned	199,749	25,000	27,678	32,000
Transfer To Capital Outlay	-	(55,000)	(55,000)	-
Total Non-Operating Revenue (Expense)	199,749	(30,000)	(27,322)	32,000
Change In Net Position	(515,535)	(1,172,683)	(1,679,433)	(1,087,379)
Net Position, Beginning Of Year	5,221,059	4,129,202	4,705,524	3,026,091
Net Position, End Of Year	\$ 4,705,524	2,956,519	3,026,091	1,938,712

INTERNAL SERVICE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024		2025 Adopted	% Change From Est
			Budget	Estimated		
Group Insurance Fund (760)						
Operating Revenues						
3710	Employer Health Insur Contrib	\$ 3,697,872	3,688,033	3,656,236	3,872,435	5.91%
3711	Employee Health Insur Contrib	1,292,288	1,349,705	1,331,235	1,417,190	6.46%
3712	Retired Employee Contributions	336,769	325,000	360,450	340,000	(5.67%)
3713	Employer Contrib-Retired Employee	898,681	960,253	960,253	1,008,265	5.00%
Total Operating Revenues - Group Insurance Fund		6,225,610	6,322,991	6,308,174	6,637,890	5.23%
Operating Expenses						
951 - Employee Group Insurance Program						
4321	Legal and Auditing	7,759	11,045	1,071	12,592	1,075.72%
4327	Professional Services	22,900	35,000	22,900	35,000	52.84%
4361	General Fund Administration	109,664	115,928	115,928	126,034	8.72%
4519	Life Insurance Premiums	122,857	145,000	156,317	160,000	2.36%
4520	Accidental Death Ins Prem	11,188	15,000	11,364	15,000	32.00%
4521	Insurance Premiums	1,046,724	1,050,000	1,443,979	1,500,000	3.88%
4523	Claims & Judgements	5,014,894	5,300,000	5,579,366	5,600,000	0.37%
Total Operating Expenses - Group Insurance Fund		6,335,986	6,671,973	7,330,925	7,448,626	1.61%
Operating Income (Loss)		(110,376)	(348,982)	(1,022,751)	(810,736)	(20.73%)
Non-Operating Revenues						
3610	Interest Earned	155,473	15,000	16,083	20,000	24.35%
Total Non-Operating Revenues		155,473	15,000	16,083	20,000	24.35%

INTERNAL SERVICE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024		2025 Adopted	% Change From Est
			Budget	Estimated		
	Change In Net Position	45,097	(333,982)	(1,006,668)	(790,736)	(21.45%)
	Net Position, Beginning Of Year	3,635,337	3,106,876	3,680,434	2,673,766	(27.35%)
	Net Position, End Of Year	\$ 3,680,434	2,772,894	2,673,766	1,883,030	(29.57%)

INTERNAL SERVICE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024		2025 Adopted	% Change From Est	
			Budget	Estimated			
General Insurance Fund (762)							
Operating Revenues							
3721	Casualty Insurance Charges	\$ 1,058,747	1,219,000	1,219,000	1,470,000	20.59%	
3722	Workers Comp Insur Charges	482,000	506,100	506,100	756,100	49.40%	
Total Operating Revenues - General Insurance Fund			1,540,747	1,725,100	1,725,100	2,226,100	29.04%
Operating Expenses							
952 - Casualty Program							
4321	Legal and Auditing	6,505	4,013	3,896	4,576	17.45%	
4349	Employee Assistance Program	-	4,500	3,150	4,500	42.86%	
4361	General Fund Administration	61,691	64,408	64,408	70,664	9.71%	
4390	General Ins-Legal Service	37,440	37,440	37,440	37,440	0.00%	
4521	Insurance Premiums	1,167,304	1,200,000	1,299,271	1,325,000	1.98%	
4523	Claims & Judgements	139,150	375,000	164,323	250,000	52.14%	
Total Casualty Program			1,412,090	1,685,361	1,572,488	1,692,180	7.61%
953 - Worker's Compensation Program							
4321	Legal and Auditing	3,797	4,013	3,996	4,576	14.51%	
4361	General Fund Administration	85,229	89,867	89,867	98,427	9.53%	
4390	General Ins-Legal Service	14,560	14,560	14,560	14,560	0.00%	
4521	Insurance Premiums	154,989	200,000	178,125	200,000	12.28%	
4523	Claims & Judgements	474,990	525,000	495,424	525,000	5.97%	
Total Worker's Compensation Program			733,565	833,440	781,972	842,563	7.75%
Total Operating Expenses - General Insurance Fund			2,145,655	2,518,801	2,354,460	2,534,743	7.66%
Operating Income (Loss)			(604,908)	(793,701)	(629,360)	(308,643)	(50.96%)

INTERNAL SERVICE FUNDS

Detail Budget Worksheet

Account No.	Description	2023 Actual	2024		2025 Adopted	% Change From Est
			Budget	Estimated		
<u>Non-Operating Revenues</u>						
3610	Interest Earnings (Loss)	44,276	10,000	11,595	12,000	3.49%
<u>Other Financing Sources (Uses)</u>						
4688	Transfer To Capital Outlay	-	(55,000)	(55,000)	-	(100.00%)
Change In Net Position		(560,632)	(838,701)	(672,765)	(296,643)	(55.91%)
Net Position, Beginning Of Year		1,585,722	1,022,326	1,025,090	352,325	(65.63%)
Net Position, End Of Year		\$ 1,025,090	183,625	352,325	55,682	(84.20%)



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 \$5,000 or more for improvement at any one facility, (b) results in the acquisition of an equipment item with a unit cost of greater than \$5,000, (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 \$5,000 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

MEP: Mechanical, Electrical and Plumbing

MPC: Metropolitan Planning Commission

MST: Math, Science, and Technology

N

NACA: National Animal Control Association

NACO: National Association of Counties

NFIP: National Floodplain Insurance Program

NIGP: National Institute of Governmental Purchasing

ACRONYMS

NLCOG: The Northwest Louisiana Council of Governments

NPDES: National Pollutant Discharge Elimination System

O

OBRA: Omnibus Budget Reconciliation Act

OHS: Office of Head Start

OMB: Office of Management and Budget

OPAO: Organization of Parish Administrative Officials

P

PBX: Private Branch Exchange phone system

PC: Head Start Policy Council

PERS: Parochial Employee Retirement System

PET: Positron Emission Tomography

PIP: Program Improvement Plan

PRI: Primary Rate Interface telecommunications interface standard

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

SIP: Session Initiation Protocol for internet-based phone services

ACRONYMS

SMART: Science and Medicine Academic Research Training

SNAP-ED: Supplemental Nutrition Assistance Program Education

SPAR: Shreveport Parks and Recreation

SRL: Severe Repetitive Loss property (flooded six or more times)

T

TIF: Amazon Tax Increment Financing District

TIKES: Tulane Infant & Early Childhood Consultation Supports and Services

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