

OUACHITA PARISH, LOUISIANA

2009 ANNUAL OPERATING BUDGET

POLICE JURORS

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MACK CALHOUN	DISTRICT B
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Department Heads

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PEGGY STEELE, Housing	Dr. COLE CHURCH, PhD, Mosquito Abatement
JULIA KIRBY, Corrections Coordinator	BUTCH BECKHAM, Homeland Security
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GOVERNMENTAL FUNDS

ANNUAL OPERATING BUDGETS

2008 AMENDED * * * 2009 ADOPTED

The Budget Committee and Treasurer are pleased to present the annual operating budgets for the various funds and departments for the 2009 Operating, Capital Improvement, Debt Service and Internal Service budgets for the Ouachita Parish Police Jury. This recap summarizes the most significant factors included in the 2008 Amended and 2009 Adopted budgets and includes the revenue and expenditure assumptions. The parish's resources include a wide variety of revenues that are designed to protect the community's physical security, improve its physical condition, and enhance the quality of life for its citizens.

After very careful consideration of the needs of the parish, we have prepared the following budgets in a manner that we feel will meet those needs and maintain sufficient funds available for future periods. I am confident that all decisions were considered in light of their impact on future years in a manner that continues to provide basic public services in support of a healthy, secure, safe, and very livable community, while at the same time, protecting the fiscal integrity of the parish.

Here are some highlights, etc....

- The nation's economic crisis has had an impact upon the budgets under the umbrella of the Police Jury, but has yet to have a significant impact. Although energy and fuel costs have risen, the largest expenditure category for the budgets remains personnel costs. Due to the cost of living rising nationwide, the Jury has been gracious by allowing departments to include a cost of living increase within their budgets. The percentage of COL varies by department from 2.5% to 5%. Fortunately, personnel related benefits such as health insurance and retirement have seen only a minor increase for the year 2009.
- Using conservative practices, the elected officials have been able to maintain the General Fund in a positive cash flow position while meeting all Judicial demands placed upon the fund by State law. With the legislature approving two additional judgeships for the Fourth Judicial District, the Police Jury's General Fund has had to budget for remodeling in order to place the two new judges and their staff.
- The Ouachita Parish Public Works Department performs maintenance on gravel and hard surface roads totaling 874 miles. Sales tax collections for 2008 totaled \$6,255,273, which amounts to a ½ percent decrease from 2007. This figure however is approximately \$1,000,000 above the original budgeted amount for 2008. The sales tax revenue has remained basically flat since 2005 at just above \$6,000,000. It remains to be seen how the effects of the economic downturn will impact revenue. The closure of the IP paper mill in Bastrop, although not located in Ouachita Parish, may have adverse effects due to the close proximity and the number of employees actually living in Ouachita Parish.

The portion of the sales tax remitted to the Town of Sterlington per the agreement between the town and the Police Jury amounted to \$217,163 in 2008. The town, in return performs all maintenance on streets and drainage within the town limits. The Public Works Department sealed or resurfaced a total of 8.6 miles of hard surface roads in 2008 and converted another 1.37 miles from gravel to hard surface. A like amount of funds have been budgeted for road improvements in 2009, however severe spikes in material cost should be considered. The contract for the new vehicle wash facility has been approved and construction should begin soon. San-Tech Inc. with a low bid of \$243,250 was awarded the contract.

- The Ouachita Parish Fire Department is the agency of first response to emergencies reported within its jurisdiction, which includes the entire Parish of Ouachita with the exception of the cities of Monroe and West Monroe. The jurisdiction has an approximate population of 83,000. In 2008, OPFD responded to 6,978 emergencies, the majority of which were medical or fire. The department has maintained a balanced budget with primary funding sources of an Ad Valorem tax and a sales tax. The Ad Valorem tax was rolled back in 2008 from 19.24 mills to 19.11 mills and is projected to generate \$6,628,030 in 2009. The one-cent sales tax remains fairly constant and is projected to generate \$5,500,000 in 2009. The balanced budget for 2009 has a designation of \$1,500,000 in Capital Funds for 2008 and \$750,000 for 2009. The Police Jury has chosen to set aside these capital funds in a Fire District No. 1 Capital Outlay Fund starting in 2006. There have been 4 fire trucks and 4 grass fire trucks purchased out of the Capital Outlay Fund. The balance in the Fire Capital Outlay Fund is expected to be \$3,044,154 at 12/31/09.

- The Ouachita Parish Public Library has completed the first stage in its building program as the architectural plans for two new branches are almost completed. New facilities will be located in the community of Richwood on Highway 165, north of Richwood High School and another facility will be constructed in southwest Ouachita at the corner of Highway 34 and Mount Vernon Church Road. 87,928 of Ouachita Parish's citizens are registered borrowers and these citizens used the library more than 3.1 million times in '08. The library saw 809,890 people come through its doors and circulated 837,498 items. The library's collection includes 446,996 items including books, DVDs, videos, recordings, e-books and art prints. Also, of special note, Ouachita Parish Public Library leads the state in the total number of programs it offers citizens AND in the number of patrons that attend those programs: 3,175 programs with 98,187 attendees.
- West Nile virus continues to be a risk for individuals residing in Ouachita Parish. Each year, similar to what is happening across the state of Louisiana, there are human cases of West Nile virus in Ouachita Parish. This disease has significantly impacted mosquito abatement efforts resulting in a longer spray season and increased application costs. This year the district will be able to increase control efforts due to the increase in tax revenue. The district will be increasing its concentration of insecticide resulting in a 33% increase in insecticide cost. The district has also budgeted more for contract costs so that we may be able to promptly respond to nuisance mosquitoes after events such as hurricanes. The district will have a surplus in 2009. The surplus will begin the reserve for one year's operating expense. The increase in control efforts and the establishment of a reserve will allow the district to continue to provide first-rate service to the citizens of Ouachita Parish.
- The voters approved the Green Oaks Juvenile Detention Center's millage in 2006. The 2.91 mills, for five years, is to operate and maintain the facility. The .30 mills is for 5 years to construct a new Juvenile Detention Alternative Center (JDAC). The JDAC will house juvenile related services, such as Fourth Juvenile District Attorney's Office, Juvenile Drug Court, Families in Need of Services, and other Juvenile Diversion Programs, and will cost approximately \$950,000. The Juvenile Detention Center is also adding an eight bed dorm for girls at a cost of \$750,000. These improvements are ongoing into 2008.
- The Correctional Center completed renovations of the booking area and constructing new dorms during 2006. The renovations increased the capacity at the Jail from approximately 750 to 920 which has, at least for now, ended the need to house inmates at other correctional centers. With the help of a citizens' committee an 8.6 millage property tax was passed for operating the jail through the year 2011. In addition a 0.6 millage property tax was passed and dedicated for future capital outlay improvements.
- During 2008 the Office of Public Health/Ouachita Parish Health Unit provided clinic services to approximately 34,000 patients including the issuance of \$3,447,000 in WIC vouchers. Immunization records were retrieved and printed for 7,000 residents. The Vital Records office received over 21,000 visitors. Environmental Health Services made 7,000 field visits during the course of completing among other duties 3,000 retail food inspections, 400 institution inspections (day care centers, schools, detention centers,

hospitals and clinics, and public buildings), reviewed, permitted, and approved the installation of 350 individual sewage systems, and 600 private premises for home sale or complaint investigation. The State OPH budget for staffing and operating costs for Ouachita Parish in 2008 was approximately \$3,400,000. Parish millage funding expended for Health Unit operations was approximately \$300,000.

FUND BALANCES:

The amended budget for 2008 and the adopted budget for 2009 have been prepared to consider utilizing available operating revenues and fund balances as follows:

1. GENERAL FUND

The fund balances for the years ended December 31, 2008 and 2009 are anticipated to be \$2,258,430 and \$1,960,393 respectively. You will see the consolidated General Fund Section 3 of this book. The consolidated General Fund includes funds that have been set aside by the Police Jury for specific projects or anticipated needs, such as School-Based Clinics, Drainage and Litter programs, and Cemetery maintenance. The Jurors recognize the importance of keeping the General Fund in a positive cash flow position and will hold monthly Finance Committee meetings during 2009, and receive monthly updates in order to stay abreast of the General Fund's status.

2. PUBLIC WORKS

The Public Works Special Revenue Fund Balances are expected to be in 2008 and 2009, \$2,921,429 and \$1,412,482 respectively.

3. CAPITAL OUTLAY ROAD PROGRAM

There is \$489,872 budgeted for road surfacing projects in 2008 and \$3,616,552 for 2009. The fund balance will be reduced to \$22,251 by 12/31/2009.

4. FIRE PROTECTION DISTRICT

The fund balance anticipated for December 31, 2009 is \$9,564,063. Although, glad to have experienced an increase of Sales Tax during 2007 and 2008, we are anticipating a decrease in those elevated collections for the future years. Property tax collections will remain steady as projected due to a renewal of the existing millage. The Fire Department has reduced its budget in order to maintain a positive cash flow through the end of its millage, which will expire in 2009.

5. PARISH LIBRARY

The anticipated fund balance of \$5,808,685 as of 12/31/2009 reflects anticipated construction costs for branches in the Town of Richwood and the Southwestern part

of the parish, which will be bid during 2009. The Library will be watching expenditures carefully during this construction phase in order to maintain sufficient cash flow.

6. **GREEN OAKS DETENTION**

Green Oaks is expected to have ample fund balance and cash flow to operate until the recently passed ad valorem tax millage expires, anticipating \$6,698,406 fund balance at 12/31/2009.

7. **CRIMINAL COURT FUND**

The District Attorney is working diligently with other local jurisdictions on new ways to increase revenues to keep the Criminal Court Fund adequately funded.

8. **MOSQUITO ABATEMENT FUND**

The fund balance for the Mosquito Abatement District at 12/31/2009 will be \$1,917,354 with on-going positive cash flow.

9. **CORRECTIONAL FACILITIES FUND**

The fund balance for 12/31/09 is anticipated to be \$7,659,547.

10. **HEALTH UNIT AND ANIMAL CONTROL FUNDS**

HEALTH UNIT – The anticipated fund balance at 12/31/09 will be \$1,312,154. The Police Jury has starting setting aside some of these funds in to a Capital Outlay Fund for future capital needs. There was \$30,000 budgeted to be transferred into the Capital Outlay Fund during 2009.

ANIMAL SHELTER – The fund balance at 12/31/09 is anticipated to be \$349,505 and positive cash flow is expected.

11. **COMMUNICATIONS DISTRICT FUND**

The Fund Balance for the 911 District at 12/31/2009 will be \$1,939,851 with on-going positive cash flow.

12. **OTHER SPECIAL REVENUE FUNDS**

Other special revenue funds have not experienced material fluctuations in revenues, expenditures and the resulting fund balances; thus a written detailed descriptive analysis is not included in this message.

Description	General Fund	Special Revenue Funds
Fund Balances 12-31-07	\$6,694,348	\$52,803,334
Estimated Revenues 1-1-08 thru 12-31-08	5,284,764	54,818,018
Estimated Expenditures	4,911,362	55,900,911
Other Financing Sources (Uses)	(424,977)	(1,316,961)
Fund Balance 12-31-08	6,642,773	50,403,480
Proposed Revenues 1-1-2009 thru 12-31-2009	5,152,177	65,668,221
Proposed Expenditures	4,941,029	76,442,355
Other Financing Sources (Uses)	(451,922)	(7,078)
Anticipated Fund Balances 12-31-2009	\$6,401,999	\$39,622,268

In conclusion, I would like to thank Mr. Walter M. Caldwell, IV, President, and the remaining Jurors for allowing me the opportunity to guide the development of this budget.

Charles E. Jackson, III, Finance / Budget Committee Chairman

INTRODUCTION

The Ouachita Parish Police Jury is the governing authority for Ouachita Parish and is a political subdivision of the State of Louisiana. The police jury is governed by six (6) jurors representing six single member districts within the parish. The jurors serve four-year terms that expire with the first scheduled meeting in January 2012.

Louisiana Revised Statute 33:1236 gives the police jury various responsibilities to regulate and direct the affairs of the parish and its inhabitants. These responsibilities include: 1) providing the construction and maintenance of roads, bridges, and drainage systems, 2) providing for the health and welfare of the poor, disadvantaged, and unemployed in the parish, and 3) provide safe neighborhoods and streets. Funding to accomplish these tasks is provided by ad valorem property taxes, sales and use taxes, beer and alcoholic beverage permits, occupational license, state revenue sharing, and various other state and federal grants.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying primary government financial statements of the Ouachita Parish Police Jury have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board

(GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the parish the Police Jury is the reporting entity for Ouachita Parish. The financial reporting entity consists of (a) the primary government, the Police Jury, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the Police Jury are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Ouachita Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Ouachita Parish Police Jury.
2. Organizations for which the police jury does not appoint voting majorities but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the police jury has determined that the following component units are part of the reporting entity:

<u>Component Unit</u>	<u>Fiscal Criteria</u>	
	<u>Year End</u>	<u>Used</u>
Fourth Judicial District Criminal Court Fund	December 31	1a
Hospital Service District No. 1	December 31	1a
G.B. Cooley Hospital for Retarded Citizens	June 30	1a
Monroe/West Monroe Convention and Visitors' Bureau of Ouachita Parish	December 31	1a
Ouachita Parish Firemen's Pension and Relief Fund	December 31	1a
Ouachita Parish Library	December 31	1a
East Town and Country Drainage District	December 31	1a
Gravity Drainage District No. 1 (Inactive)		
Lake Park Drainage District	December 31	1a
Town and Country Drainage District No. 1	December 31	1a
Town and Country Drainage District No. 3 (Inactive)		

East Ouachita Recreation District No. 1	December 31	1a
West Ouachita Recreation District No. 1 (Inactive)		
Eastern Forest Subdivision Sewerage District No. 14	December 31	1a
Green Acres Sewerage District No. 13	December 31	1a
Hideaway Road Sewerage District No. 11	December 31	1a
Lakeshore Subdivision Sewerage District No. 1	December 31	1a
North Monroe Subdivision Sewerage District No. 1	December 31	1a
Ouachita Sewerage District No. 10	December 31	1a
Rowland Road Sewerage District No. 12 (Inactive)		
Southeast Sewerage District No. 3	December 31	1a
Sterlington Consolidated Sewerage District	December 31	1a
West Ouachita Sewerage District No. 5	August 31	1a
West Ouachita Sewerage District No. 9	December 31	1a
Cadeville Water District	December 31	1a
Prairie Road Water District	December 31	1a
Tanglewood Pine Bayou Water Works (Inactive)		

The primary government (Ouachita Parish Police Jury) financial statements include all funds and account groups, and organizations for which the police jury maintains the accounting records. The organizations for which the police jury maintains the accounting records are considered part of the Ouachita Parish Police Jury and include the Fourth Judicial District Criminal Court Fund, the Ouachita Parish Library, West Ouachita Sewer District No. 9, Green Acres Sewer District No. 13, and Southeast Sewer District No. 3.

GASB Statement 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the Ouachita Parish Police Jury financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements are not intended to and do not report on the reporting entity but rather are intended to reflect only the financial statements of the Ouachita Parish Police Jury.

Also considered in the determination of component units of the reporting entity were the Ouachita Parish Sheriff, Clerk of Court, Tax Assessor, and School Board, the District Attorney for the Fourth Judicial District, and the various municipalities in the parish. It was determined that these governmental entities are not component units of the Ouachita Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Ouachita Parish Police Jury. The Ouachita Parish Police Jury neither appoints their governing boards nor designates management. Furthermore, the police jury has no ability to significantly influence their operations, nor does it have any accountability for fiscal matters of the entities. They are considered by the police jury to be separate autonomous governments and issue financial statements separate from those of the Ouachita Parish Police Jury reporting entity.

C. FUND ACCOUNTING

The police jury uses funds and account groups to report on its financial position and the

results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the police jury are classified into three categories: (1) governmental, (2) proprietary, and (3) fiduciary. In turn, each category is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

GOVERNMENTAL FUNDS

Governmental funds are used to account for all or most of the police jury's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds include:

1. General Fund - the general operating fund of the police jury and accounts for all financial resources, except those required to be accounted for in other funds.

2. Special Revenue Funds - to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

3. Capital Projects Funds - to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

PROPRIETARY FUNDS

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. Proprietary fund includes:

1. Enterprise Fund - to account for operations (a) where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

2. Internal Service Funds - account for the financing of goods and services provided by one department or agency to other departments or agencies of the governmental unit on a cost reimbursement basis.

FIDUCIARY FUNDS

These funds are used to account for assets held by the police jury in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Expendable Trust Fund - This fund is used to account for assets held by the Ouachita Parish Police Jury for the parish and other governmental units. Expendable trust funds are reported similar to governmental funds.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds, expendable trust funds, and agency funds. The governmental funds and expendable trust funds use the following practices in recording revenues and expenditures:

Revenues

Revenues are recorded on the modified accrual basis. Ad valorem taxes are recorded when received in accordance with the 60-day rule. Ad valorem taxes are assessed and become due on November 15 of each year and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year. The related state revenue sharing, based on homesteads in the parish, is recorded when received.

Federal and state grants and other allotments are recorded when the police jury is entitled to the funds.

Sales taxes are received by the police jury's collection agents, the City of Monroe and the Louisiana Department of Public Safety and Corrections, Office of Motor Vehicles and recognized when collected by vendors in accordance with the 60-day rule.

Fines, forfeitures, and court costs are recognized in the period collected by the Ouachita Parish Tax Collector.

Interest income on time deposits is recorded when the time deposits have matured and the interest is available. Interest income on interest bearing demand deposits is recorded at the end of each month when credited by the bank. Interest income on investments is recorded periodically as the instruments mature.

Substantially all other revenues are recorded when they become available to the police jury.

Expenditures

Expenditures are generally recognized under the accrual basis of accounting when the related fund liability is incurred, except for compensated absences, which are recognized during the year when leave is actually taken.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid, sale of assets and proceeds from the issuance of long-term debt are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying event occurs.

Deferred Revenues

The police jury reports deferred revenues on its combined balance sheet. Deferred revenues arise when resources are received by the police jury before it has a legal claim to them as when grant monies are received prior to the incurring of qualifying expenditures. In subsequent periods, when the police jury has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

Prepaid Expenses

Occasionally, the Police Jury will prepay general liability insurance. The payment is carried as an asset on the balance sheet and is recognized in the year in which the coverage applies.

The proprietary fund and non-expendable trust fund are accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. The proprietary fund and non-expendable trust fund use the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized at the time liabilities are incurred.

E. BUDGETS

Preliminary budgets prepared on the modified accrual basis of accounting, for the ensuing year are prepared annually by the treasurer. During the months of September through November, the finance committee reviews the proposed budgets with the department heads and makes changes, as it deems appropriate. Notice of the location and availability of the proposed budgets for public inspection and the date of the public hearings to be conducted on the budgets are then advertised in the official journal of the police jury. Prior to the selected December meeting, the police jury conducts a public hearing on the proposed budget(s) in order to receive comments from residents. Changes are made to the proposed budgets based on the public hearing and the desires of the police jury as a whole. The budgets are then adopted during the police jury's selected December meeting, and a notice of adoption that includes a summary of the budget is published in the official journal of the

parish. During the year, the police jury receives monthly budget comparison statements that are used as a tool to control parish operations. The police jury exercises budgetary control at the account level. Within accounts, the treasurer has the authority to make adjustments as necessary. However, the treasurer does not have the authority to increase or decrease overall revenue and/or expenditure amounts. The police jury uses encumbrance accounting in its budget practices. Unexpended appropriations lapse at year-end and must be re-appropriated in the next year's budget.

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and any subsequently adopted amendment.

F. ENCUMBRANCES

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is employed. Outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

G. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues and expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except reimbursements, are reported as transfers.

H. SALES AND USE TAXES

On October 15, 1977, voters of the parish approved a one per cent sales and use tax dedicated to improving, resurfacing, renovating, operating and maintaining public roads and bridges (including necessary drainage therefor and purchasing the necessary equipment to carry out such purposes) within said parish and outside the corporate limits of Monroe and West Monroe. The tax is for an indefinite period of time. The police jury entered into an intergovernmental agreement with the City of Monroe whereby the Monroe City Sales and Use Tax Collection Department will provide collection services for a fee of \$2,100 each month.

In December 1995, voters of the parish approved one percent sales and use tax dedicated to operating expenses and capital outlay for fire protection in said district. The tax is for an indefinite period of time. It was an increase in the one-half cent sales tax approved on January 17, 1987.

On October 21, 1995, voters of the parish approved an additional one-half of one per cent sales and use tax dedicated to operating expenses and capital outlay for fire protection in

said district. The tax is for an indefinite period of time. The police jury has entered into an intergovernmental agreement with the City of Monroe whereby the Monroe City Sales and Use Tax Collection Department will provide collection services for a fee of \$1,050 each month.

2. AD VALOREM TAXES

The following is a summary of authorized and levied ad valorem taxes for 2008:

	<u>Authorized Rate</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
<u>General Fund:</u>			
Inside municipalities	2.09	2.09	Statutory
Outside municipalities	4.18	4.18	Statutory
<u>Special Revenue Funds:</u>			
Green Oaks Detention Home	2.65	2.65	12/31/10
Health Unit / Animal Control	.74	.74	12/31/13
Mosquito Abatement Dist. No. 1	1.16	1.16	12/31/18
Library	7.50	7.50	12/31/15
Jail Facilities	8.51	8.51	12/31/11
Road Lighting Dist. No. 1	2.00	2.00	12/31/10
Fire Prot. Dist. No. 1	19.11	19.11	12/31/09
<u>Capital Projects Funds:</u>			
Correctional Center Construction Fund	.59	.60	12/31/11
Juvenile Detention Home Construction Fund	.30	.30	12/31/10

The differences between authorized and levied millage are the result of reassessments of taxable property as required by Article 7, Section 23 of the Louisiana Constitution of 1974.

The following is a schedule of the property tax calendar year:

Assessment date January 1
Official levy date November
Date taxes become due December 31