

# **UNDERSTANDING YOUR PARISH GOVERNMENT:**



**WHAT ITS OBLIGATIONS ARE  
AND HOW IT IS FUNDED**

## IMPORTANT TERMS

**Homestead Exemption** - an exemption of ad valorem (property) taxes on the first \$75,000 of value of the property serving as the primary residence of the property owner.

**Louisiana Revised Statute (La. R.S.)** - Enacted in 1950, Revised Statutes represent a restatement of the existing general laws, without substantive change, but rewritten according to a clear and logical pattern.

**Millage** - A property tax rate stated in terms of tenths of cents in tax per dollar of assessed property value.

**Payments in Lieu of Taxes (PILT)** - Federal payments to local governments that help offset losses in property taxes due to non-taxable Federal lands within their boundaries. The key law is Public Law 94-565, dated October 20, 1976. This law was rewritten and amended by Public Law 97-258 on September 13, 1982 and codified at Chapter 69, Title 31 of the United States Code. The law recognizes the inability of local governments to collect property taxes on Federally-owned land can create a financial impact. (Source - U. S. Department of the Interior: <https://www.doi.gov/pilt/>)

**Road District 40** - A special ad valorem tax of five (5) mills tax on all property subject to taxation within the District (excludes the City of Natchitoches), for a period of ten (10) years, beginning with the year 2018 and ending with the year 2027, for the purpose of constructing, improving and maintaining public roads and highways in the District. (Source – Louisiana Secretary of State: <https://voterportal.sos.la.gov>)

**Roll Forward** - Increasing the millage rate after reassessment a/k/a reappraisal from the adjusted maximum millage rate to a rate not in excess of the prior year's maximum.

Roll forward only occurs when the taxable property value increases at reassessment and the Parish Council votes in favor of rolling forward.

**Sales Tax District No. 1** – Renewed in October of 2010, Sales Tax District No. 1 encompasses all of Natchitoches Parish, excluding the City of Natchitoches. This 1% sales and use tax is dedicated to the maintenance and operation of the solid waste collection and disposal system for Natchitoches Parish (outside of the City of Natchitoches) and for the improvement of roads in the Natchitoches Parish road system. (Source – Louisiana Secretary of State: <https://voterportal.sos.la.gov>)

**Severance Tax** - Taxes assessed on the extraction of non-renewable natural resources such as timber, oil, natural gas, coal, etc.

**Unfunded Mandate** - A statute or regulation that requires a state or local government to perform certain actions, yet provides no money for fulfilling the requirements.

**SALES TAX RATES (AS OF JULY, 2017)**

Jurisdiction Name	School Board	Parish	Law Enforcement	City/Town	Combined Local Rate	State Rate	Total Rate
Balance of Parish	2.50%	1.00%	0.50%	-	4.00%	5.00%	9.00%
Natchitoches	2.50%	-	0.50%	2.50%	5.50%	5.00%	10.50%
Clarence	2.50%	1.00%	0.50%	1.00%	5.00%	5.00%	10.00%
Natchez	2.50%	1.00%	0.50%	1.00%	5.00%	5.00%	10.00%
Campti	2.00%	1.00%	0.50%	2.00%	5.50%	5.00%	10.50%
Robeline	2.50%	1.00%	0.50%	1.00%	5.00%	5.00%	10.00%

\* Source - Louisiana Association of Tax Administrators (<http://laota.com/index.php/for-taxpayers/parish-info/m-r/natchitoches>)

**AD VALOREM TAX ASSESSMENTS FOR 2016**

**PARISH GOVERNMENT TAXES**

General Tax .....	@ 1.69 mills.....	185,991
General Tax Outside .....	@ 3.39 mills.....	772,103
Public Buildings .....	@ 2.88 mills.....	949,442
Health Unit .....	@ 2.81 mills.....	949,442
Road District #40 .....	@ 4.77 mills.....	1,088,632

**Millages for Other Taxing Districts**

**PARISHWIDE TAXES**

**Library.....	@ 6.90 mills.....	2,331,371
Cane River Waterway Maintenance .....	@ 4.00 mills.....	1,351,519
Law Enforcement 1 .....	@ 7.99 mills.....	2,699,660
Law Enforcement 2 .....	@ 9.72 mills.....	3,284,192
Ambulance .....	@ 5.31 mills.....	1,794,142
Assessment District.....	@ 3.70 mills.....	1,250,155

**SCHOOL TAXES:**

General School .....	@ 4.54 mills.....	1,533,974
Special School .....	@ 6.83 mills.....	2,307,719
Consolidated School #6 .....	@ 6.97 mills.....	186,134
School District #9 Bond.....	@ 4.75 mills.....	970,887
School District #9 Maintenance.....	@ 6.76 mills.....	1,381,725
Consolidated School District #7 Bond .....	@ 10.50 mills.....	565,866
Consolidated School District #7 Maintenance ....	@ 6.93 mills.....	373,471
Consolidated School District #8 Maintenance ....	@ 6.80 mills.....	59,337
Consolidated School District #8 Special .....	@ 6.80 mills.....	59,337
Consolidated School District #8 Bond .....	@ 33.00 mills.....	287,958
Consolidated School District #10 .....	@ 19.99 mills.....	855,115

**LEVEE TAXES:**

Levee Tax R/R .....	@ \$100.00 per mile .....	5,631
Levee Tax P/L .....	@ \$50.00 per mile .....	5,096
Levee Tax .....	@ 0.05 per acre .....	9,879

Natchitoches Levee Board ..... @ 4.22 mills .....836,726

**MISCELLANEOUS TAXES:**

RED RIVER WATERWAY Cof..... @ 1.52 mills .....511,497  
RED RIVER WATERWAY Maintenance ..... @ 0.82 mills .....275,939  
Forestry Tax ..... @ 0.08 per acre .....31,056  
Fire District #10 ..... @ 8.59 mills .....44,220  
Fire District # ..... @ 6.80 mills .....217,199  
Fire District #2 ..... @ 7.01 mills .....66,691  
Fire District #3 ..... @ 9.28 mills .....102,355  
Fire District #4-2 ..... @ 8.40 mills .....90,619  
Fire District #4-1 ..... @ 8.40 mills .....87,980  
Fire District #5 ..... @ 7.19 mills .....134,379  
Fire District #6 ..... @ 9.59 mills .....571,742  
Fire District #7 ..... @ 9.95 mills .....425,228  
Fire District #8 ..... @ 13.94 mills .....44,760  
Fire District #9 ..... @ 4.97 mills .....205,748

**TOTAL PARISH & LOCAL AD VALOREM TAXES: .....\$28,907,558**

\*Source - Louisiana Tax Commission Annual Report 2016  
([http://www.latax.state.la.us/Menu\\_AnnualReports/AnnualReports.aspx](http://www.latax.state.la.us/Menu_AnnualReports/AnnualReports.aspx))

\*\*The Natchitoches Parish Library is managed and operated by a Board of Control in accordance with the Natchitoches Parish Code of Ordinances and La. R.S. 25:211 – 214.

**REMAINDER OF PAGE INTENTIONALLY LEFT BLANK**

# GENERAL FUND - 001

## PUBLIC SAFETY SUB-FUND - 900

### REVENUE SOURCES

1. Ad Valorem (General Alimony Millage) - The majority of the funds generated by this tax are distributed by the Natchitoches Parish Sheriff's Tax Collection Department in January of each year. Additional payments may be received throughout the year as delinquent taxes are paid.
2. Alcoholic Beverage Tax - Payments are received on a quarterly basis and are based on the amount of tax revenue generated by the sale of alcoholic beverages within the Parish. Payments are distributed by the Louisiana State Treasurer's Office.
3. Alcoholic Beverage Licenses - Payments are received on a monthly basis and are distributed by the Natchitoches Parish Tax Commission.
4. Occupational Licenses - Payments are received on a monthly basis and are distributed by the Natchitoches Parish Tax Commission.
5. Payment in Lieu of Taxes (PILT) - Payments are received on an annual basis and are distributed by the Federal Government. Payments are calculated based on Parish Population.
6. Severance Taxes - Payments are received on a quarterly basis and are distributed by the Louisiana State Treasurer's Office. The amount of funds distributed to the Parish of Natchitoches is determined by the rules set out in Article VII, Section 4 of the State Constitution.
7. Rents and Royalties - The Parish of Natchitoches receives rental payments from the Natchitoches Parish District Attorney's office for office space; payments from the Secretary of State; and franchise fee payments from Suddenlink.
8. Fire Insurance Rebate - The Louisiana State Treasurer's office distributes payments to the Parish of Natchitoches as a **pass-through agent** for the fire districts within the Parish.
9. Health Unit - The Parish of Natchitoches receives a transfer of \$300,000 annually from the Health Unit Fund for inmate costs.
10. Constables/Justice Supplemental Pay (Sub-Fund - 900) - Payments are made by the Department of Public Safety and Corrections, in accordance with La. R.S. 13:2591, to the Parish of Natchitoches as a **pass-through agent** for the supplemental pay to each justice of the peace and constable within the Parish.
11. Fine Collector (Sub-Fund - 900) - La. R.S. provides that all fines, forfeitures, penalties and costs collected by a city court, when prosecution is on behalf of the state or parish, must be paid into the parish general fund to be used as general parish expenditures, with exceptions.

## **EXPENDITURES**

The Parish of Natchitoches General Fund supports Parish's administrative operations as well as the operations of the offices of the Tax Assessor, the Registrar of Voters, the Clerk of Court, the Parish District Attorney, the 10th Judicial District Court, the Parish Coroner, the LSU AgCenter, and for Public Safety expenses,.

### **Tax Assessor**

La R.S. 33:4713 requires the Parish to provide and bear the expense of offices for the Assessor including necessary heat and illumination.

### **Registrar of Voters**

La. R.S. 18:132 requires the Parish to furnish the office space required by law for the registrar and pay for all necessary equipment, supplies and other expenses. State law also mandated that the Parish pay a portion of the salaries of employees of the Registrar of Voters.

### **Clerk of Court**

La R.S. 33:4713 requires the Parish to provide and pay expense of offices, furniture and equipment needed by the Clerk and recorders of the Parish for the proper conduct of the Clerk of Court's offices. The Parish must also pay to the Clerk of Court's office a fee for attending sessions of the District Court (La. R.S. 13:846).

### **Elections**

La. R.S. 18:1400.3 requires the Parish to pay a pro-rated share of all election expenses incurred by clerks of court and registrars of voters for gubernatorial and congressional elections, when a local or municipal candidate or a local bond, debt, tax, proposition, or question also appears on the ballot.

### **Public Safety (Sub-Fund - 900)**

Under La. R.S. 15:705, the Parish Government is required to provide for the keeping and feeding of inmates in the Parish jail, except for those in the custody of the Department of Corrections. The Parish is also obligated to pay the costs of prisoners that are transferred to be housed in another parish (La. R.S. 15:706).

The Parish is also responsible for providing a portion of the salaries for the Constables and the Justices of the Peace throughout the Parish. The payment of these expenses is mandated by La. R.S. 13:2589.

### **Coroner's Office**

Under La. R.S. 13:5706, the Parish Government is required to compensate the Coroner for the performance of his duties. The Parish must also compensate the Coroner for any physical or mental examination or investigation when such examination is requested by the district attorney, sheriff, chief of police, any judge or citizen. The Statute also mandates that the Parish pay for any autopsies and related investigative costs incurred by the Coroner's office. Additionally, the Parish

must provide the Coroner with all necessary or unavoidable expenses including supplies and equipment; fees for mental or physical examinations or investigations, commitments, interdictions; court attendance or testimony; and for attending Parish prisoners.

La. R.S. 13:5710 requires the Parish to pay for any expert employed by the Coroner that assists in investigations or autopsies.

**District Attorney's Office (Sub-Fund - 900)**

La. R.S. 16:6 requires the Parish to provide an expense allowance for salaries of stenographers, clerks and secretaries, and salaries or charges for special officers, investigators and other employees and an expense allowance for stationery forms, telephone, transportation, travel, postage, hotel and other expenses incurred in the discharge of the official duties of the District Attorney.

**10th Judicial District (Sub-Fund - 900)**

La. R.S. 33:4713 requires the Parish to provide a suitable building and necessary furniture for the District Court.

La. R.S. 13:961 requires the Parish to provide a court reporter for each District Judge in the judicial district. The salaries of the court reporters are set by the appointing judges and shall be paid by the Parish. The Parish must also provide the court reporters with an office, furniture and equipment.

**City Court (Sub-Fund - 900)**

La. R.S. 13:1874 and 13:1883 require the Parish to pay a portion of the salaries of the City Court Judge and its Marshals.

**Department of Veteran's Affairs**

La. R.S. 29:262 requires the Parish to provide office space to the Veteran's Affairs Commission. In accordance with La. R.S. 29:260, the Parish also provides additional funding to the Veteran's Affairs Commission for the maintenance and operation of its service office located in Natchitoches Parish.

**Louisiana Cooperative Extension Service (LSU AgCenter)**

In accordance with La. R.S. 3:301, the Parish provides office space and \$7,500.00 annually to the LSU AgCenter in support of its programs which benefit the residents of the Parish.

**Parish Government Administrative Offices**

The General Fund also supports the operations of the office of the Parish President, the Parish Council, and the Parish Finance Department. Approximately 31% of the expenses incurred by the Parish's General Fund is dedicated to the actual operations of the Parish Government.

\*\*\*\*\*

# **HIGHWAY FUND - 101**

## **(DEPARTMENT OF PUBLIC WORKS)**

### **REVENUE SOURCES**

1. **Ad Valorem (Road District #40 Millage)** - The majority of the funds generated by this tax are distributed by the Natchitoches Parish Sheriff's Tax Collection Department in January of each year. Additional payments may be received throughout the year as delinquent taxes are paid.
2. **Sales Tax Fund** - The majority of the funds generated by the 1 cent sales tax are dedicated to the maintenance and operation of the Solid Waste Collection and Disposal System for all areas of the Parish outside the City of Natchitoches. In the event of surplus generated by the sales tax, a portion is transferred from the Sales Tax Fund to the Highway Fund. Revenues are distributed monthly by the Natchitoches Tax Commission.
3. **Kisatchie National Forest Funds** - Established under Act of May 23, 1908 (16 U.S. Code § 500), the U. S. Forest Service has shared 25% of its receipts from the sale, lease, rental, or other fees for using the national forests to be used for roads and schools in the counties/parishes where national forests are located for compensation to local governments for the tax-exempt status of the national forests.

This payment in lieu of taxes is called "FS Payments to States," because the states allocate the funds to road and school programs, although the Forest Service determines the amount of each parish's payment based on national forest acreage in each county/parish. (The states cannot retain the funds; they are to be passed through to local governments). These 25% payments are permanently appropriated from the National Forest Fund.

4. **State of Louisiana Parish Road Royalty** - Article VII, Section 27 the Constitution of Louisiana. The amount of funding allocated to the Parish Transportation Fund is determined on an annual basis by the Legislature. The amount distributed to each parish is calculated based on the formula set out in LA Revised Statute 48:756. Natchitoches Parish receives \$10.82 per person and the Parish's population is calculated on an annual basis by LSU's Department of Agricultural Economics and Agribusiness. R.S. 48:756 also allows for any excess funding to be distributed to the parishes on a per mile basis.

Funding from this source of revenue has been on a steady decline and the amount allocated to Natchitoches Parish has not exceeded \$200,000 in the last three years.

5. **Special Fuel Tax Refund** - The Parish files for a refund from the Louisiana Department of Revenue on a quarterly basis for \$0.20 per gallon of diesel fuel used by the Department of Public Works.

#### *Irregular Revenue Sources*

1. **FEMA Reimbursements** - The Parish of Natchitoches experienced federally declared emergency flood events in 2015 and 2016. The Parish receives reimbursements of 75% of the FEMA approved costs incurred by the Parish for its recovery efforts.



2. **Transfers from General Fund** - In 2016, the Parish entered into an agreement with the Natchitoches Parish Sheriff's office reducing the Parish's inmates costs for a 12 month period. The savings generated by this agreement are transferred from the General Fund to the Highway Fund.

## **EXPENDITURES**

The Parish Department of Public Works is responsible for the maintenance and repair of the roads that make up Road District 40, including those roads located within the municipal boundaries of Ashland, Campti, Clarence, Goldonna, Natchez, Powhatan, Provencal and Robeline. The System currently encompasses over 975 roads. The Parish operates five (5) graders and 5 dump trucks for the entire Parish.

Approximately 45% of the budgeted expenditures for the Parish Department of Public Works is allocated to salaries and related employee benefits, training and office expenses.

On average, the remainder of the expenditures is dedicated to fuel (8%), maintenance and repair of vehicles and graders (7%), road maintenance materials (16%), rental and/or purchase of equipment and the associated insurance (6%), capital outlay and special projects (15%), and miscellaneous items such as litter patrol guards (3%).

\*\*\*\*\*

## **SOLID WASTE FUND - 104**

### **REVENUE SOURCES**

1. **IESI Rebate** – The Parish of Natchitoches receives a monthly rebate in an amount equal to \$4.00 per ton for each ton of MSW or Bulky Waste that Progressive Waste/Waste Connections (formerly known as IESI) collects under its Solid Waste Collection and Disposal Agreement with an effective date of April 1, 2014 and delivers to the Parish's Compactor Station.
2. **Landfill Dump Charge (Tipping Fees)** – The Parish charges a fee of \$36 per ton for construction debris and/or wood waste dumped at the landfill.
3. **Sales Tax Fund** – The majority of the funds generated by the 1 cent (\$0.01) sales tax are dedicated to the maintenance and operation of the Solid Waste Collection and Disposal System for all areas of the Parish outside the City of Natchitoches. In the event of surplus generated by the sales tax, a portion is transferred from the Sales Tax Fund to the Highway Fund. Revenues are distributed monthly by the Natchitoches Tax Commission.

### **EXPENDITURES**

The Solid Waste Department maintains 12 unmanned bin sites, 5 controlled bin sites, 16 manned compactor stations and the Parish Limb Pit and compactor station. The Solid Waste Department employs three full-time employees and an average of 45 part-time employees. 31% of the budgeted expenditures for the Parish Solid Waste Department is allocated to salaries and related employee benefits, training and office expenses.

Approximately 53% of the expenditures is allocated to the collection of solid waste materials and 16% is allocated for the maintenance of all of the bin sites and compactor stations.

\*\*\*\*\*

## **GOVERNMENT BUILDINGS FUND - 105**

### **REVENUE SOURCES**

1. Ad Valorem (Public Buildings Millage) – A 3-mil property tax levied parish-wide for the maintenance and operation of public buildings in the Parish.

Funds generated by this tax are distributed by the Natchitoches Parish Sheriff's Tax Collection Department in January of each year. Additional payments may be received throughout the year as delinquent taxes are paid.

### **EXPENDITURES**

The Parish of Natchitoches is responsible for the maintenance and operation of the Natchitoches Parish Courthouse, the Old Parish Courthouse, the Live Oak Building, the Old Office of Community Services building, the old Highway Department building, the old Robeline Library building, and numerous community centers and polling places.

15% of the budgeted expenditures for Government Buildings is allocated to salaries and related employee benefits, training and office expenses. The remaining 85% of its expenditures is allocated to the maintenance and repair of Parish-owned buildings.

\*\*\*\*\*

## **HEALTH UNIT FUND - 106**

La. R.S. 40:12 mandates that the Parish provide a health unit or department shall provide ample means for its maintenance and operation and for the promotion and conservation of public health. La. R.S. 40:26 provides for additional payments to be made to the State in support of the health unit.

### **REVENUE SOURCES**

1. Ad Valorem (Parish Health Unit Millage) – A 3-mil property tax levied parish-wide for the construction, maintenance and operation of public health units in the Parish.

The majority of the funds generated by this tax are distributed by the Natchitoches Parish Sheriff's Tax Collection Department in January of each year. Additional payments may be received throughout the year as delinquent taxes are paid.

### **EXPENDITURES**

Approximately 23% of the budgeted expenditures for the Health Unit is allocated to salaries and related employee benefits. Approximately 13% is allocated to the operations of the Health Unit.

Approximately 8% is allocated to parish-wide mosquito control services. Approximately 20% is transferred to the General Fund for the purpose of funding inmate costs. Approximately 2% is allocated to costs associated with the operation of the Coroner's office. Approximately 5% is set aside for the construction and operation of an animal shelter in conjunction with the Natchitoches Parish Sheriff's Office and the City of Natchitoches.

\*\*\*\*\*

## **CRIMINAL COURT FUND - 112**

La. R.S. 16:6 mandates that the Parish provide an expense allowance for salaries of stenographers, clerks and secretaries, and salaries or charges for special officers, investigators and other employees and an expense allowance for stationary forms, telephone, transportation, travel, postage, hotel and other expenses incurred in the discharge of the official duties of the District Attorney. La. R.S. 33:4713 mandates that the Parish provide a suitable building and necessary furniture for the District Court. La. R.S. 13:961 mandates that the Parish provide a court reporter for each District Judge in the judicial district. The salaries of the court reporters are set by the appointing judges and shall be paid by the Parish. The Parish must also provide the court reporters with an office, furniture and equipment.

### **REVENUE SOURCES**

1. DHHS IV-D Reimbursement (Pass through funds) – Established by Title IV-D of the Social Security Act, the Child Support Enforcement Program provides for the establishment of paternity and the establishment, enforcement, collection and distribution of all child support payments.
2. Lease Payments for Office Space – The District Attorney's Office leases the 2<sup>nd</sup> Floor of the Live Oak Building for the operations of the Child Support Enforcement Program.
3. Law Clerk Reimbursement – The 10th Judicial District reimburses the Parish for costs associated with the employment of the District's Law Clerk.
4. Court Fines – La R.S. 15:571.11 provides that all fines and forfeitures imposed by District Courts and all District Attorney's conviction fees in criminal cases for violations of state laws or parish ordinances shall be paid into the treasury of the parish in which the court is situated and deposited in a "Criminal Court Fund" to be used for paying the expenses of the criminal courts of the parish as provided in La. R.S. 16:6.
5. Court Costs – Payments are collected and disbursed by the Natchitoches Parish Sheriff's Tax Collection Department in accordance with Natchitoches Parish Code of Ordinances and State Statutes.
6. City Marshal Monthly Payments – The City Marshal's office collects a fee of \$10.00 for each adult guilty plea, conviction and bond forfeiture. Disbursements are made to the Parish on a monthly basis.
7. DART (Drug Asset Recovery Team) Program Payments – In 1990, the Louisiana District Attorneys Association procured a federal grant to implement the amendment to the State Constitution providing for civil forfeitures of drug-related property, and the

implementing statutory provision, The Controlled Dangerous Substance Property Forfeiture Act of 1989.

8. General Fund Transfer – The Parish makes an annual transfer from the General Fund to the Criminal Court Fund to cover expenses associated with the Criminal Justice system as mandated by the Louisiana Revised Statutes.

## **EXPENDITURES**

### **10th Judicial District**

Approximately 15.5% of the budgeted expenditures of the Criminal Court Fund are allocated to salaries and related employee benefits for the 10<sup>th</sup> Judicial District’s secretaries and law clerk. Approximately 4% is allocated to office operations.

### **District Attorney's Office**

Approximately 49% of the budgeted expenditures of the Criminal Court Fund are allocated to salaries and related employee benefits for the District Attorney’s Office. Approximately 3% is allocated to office operations.

### **IV-D Office (Child Support Enforcement Program)**

Approximately 28% of the budgeted expenditures of the Criminal Court Fund are allocated to salaries and related employee benefits for the IV-D Office. Approximately 3% is allocated to office operations. Less than 1% is allocated to office operations.

\*\*\*\*\*

## **LIBRARY FUND - 113**

The Natchitoches Parish Library System was established in accordance with La. R.S. 25:211. La. R.S. 25:215 establishes the Board of Control’s oversight of the Library System. La. R.S. 25:220 requires the Parish Government to pay the expenses or costs of maintenance of the Library System including the salaries of the librarian, assistants, and other employees as well as all other incidental expenses.

## **REVENUE SOURCES**

1. Ad Valorem (Parish Library Millage) – An 8-mil property tax levied parish-wide for the purpose of acquiring, constructing, improving, renovating, maintaining and/or operating public libraries in the parish, including automation and other equipment, library materials and furnishings.
2. SRAC (Shreveport Regional Arts Council) Grant – The Parish Library submits a grant application annually for funding assistance for its Summer Reading Program.
3. State Shared Revenues – Article 7, Section 26 of the Louisiana State Constitution established a Revenue Sharing Fund. Distributions are calculated solely on the basis of

population and number of homesteads within the Parish. Monies are distributed on an annual basis by the Natchitoches Parish Sheriff's Tax Collection Department.

*Irregular Revenue Sources*

Photocopy Services, Fines and Fees, Losses to Collection, Interest Earnings, Gifts/Memorials, Summer Reading Program and Miscellaneous Revenue – Less than 1% of the Library's funds are generated annually from these Revenue Sources.

**EXPENDITURES**

Approximately 67% of the budgeted expenditures for the Library System is allocated to salaries and related employee benefits. Approximately 16% of its expenditures is to the operation of the Library System; approximately 6% is for maintaining and insuring its buildings; and approximately 9% is for the purchase of books, periodicals and audio/visual recordings. For 2017, 2% was budgeted for the cost of the election on the Library's ad valorem tax renewal.

\*\*\*\*\*

**PLANNING FUND - 410**

Art. VI, Sec. 17 of the Louisiana Constitution permits the Parish to adopt regulations for land use, zoning and historic preservation, create commissions and districts to implement those regulations, review decisions of such commissions, and adopt standards for the use, construction, demolition and modification of areas and structures. La R.S. 33:4780.40-4780.50 provides for uniform statutory procedures for the enacting of zoning ordinances by the Parish.

**REVENUE SOURCES**

The Natchitoches Parish Planning & Zoning Department is funded through the collection of permit fees for the construction of both commercial and residential buildings, the placement of mobile homes, and the rezoning of property throughout the Parish, excluding the City of Natchitoches, the City of Campti and the Village of Robeline.

**EXPENDITURES**

Approximately 82% of the budgeted expenditures for the Planning & Zoning Department is allocated to salaries and related employee benefits. The remaining 18% of its expenditures is for the operations of the Department.

\*\*\*\*\*

**CRIMINAL JURY/LAW ENFORCEMENT  
COMPENSATION FUND - 901**

La. R.S. 13:961 entitles the court reporters of the 10<sup>th</sup> Judicial District to charge and collect fees for transcribing proceedings in both civil and criminal cases. La. R.S. 15:304 mandates the Parish to pay for the compensation of witnesses, jurors, and all prosecutorial expenses pertaining

to criminal proceedings. La. R.S. 15:255 requires the Parish to administer a special fund established for the payment of witness fees to law enforcement officers who are required to attend criminal cases in District Court during regular time off. The obligation to pay the witness fees shall not be considered an obligation on the general fund of the Parish. La. R.S. 13:846 mandates that the Parish pay the Clerk of Court or his deputies a minimum of \$8.00 per day for attending sessions of the District Court and may pay up to a maximum of \$20.00 per day.

### **REVENUE SOURCES**

1. Criminal Jury Compensation – Payments are collected and disbursed by the Natchitoches Parish Sheriff's Tax Collection Department in accordance with the Natchitoches Parish Code of Ordinances and State Statutes.
2. Criminal Law Enforcement – Payments are collected and disbursed by the Natchitoches Parish Sheriff's Tax Collection Department in accordance with the Natchitoches Parish Code of Ordinances and State Statutes.
3. General Fund Transfer – The Parish makes a transfer from its General Fund (001) to the Criminal Jury/Law Enforcement Compensation Fund (901) to cover any expenses incurred by the Fund that are not covered by the revenues generated specifically for the Fund.

### **EXPENDITURES**

Approximately 10% of the budgeted expenditures for the Criminal Jury/Law Enforcement Compensation Fund is allocated to the preparation of court transcripts; 25% for court juror fees; 10% for the publication of petit juror lists; 16% for the attendance of criminal jury specialists at trials; 25% for the attendance of criminal law enforcement agents at trials; 13% for the court clerk to attend trials and hearings; and 1% for miscellaneous expenses.

\*\*\*\*\*

## **CORONER FUND - 903**

La. R.S. 13:5706 and 13:5710 establish the expenses that the Parish must pay to or on behalf of the Coroner's Office, which include a portion of the Coroner's salary, autopsy expenses, pauper burials, medical examinations and general office expenses.

### **REVENUE SOURCES**

1. Natchitoches Parish Hospital - By Agreement between the Parish and the Natchitoches Parish Hospital District, the Parish receives a payment of \$75,000.00 annually from the Hospital District for the operations of the Coroner's Office.
2. Transfer from Health Unit Fund – The Parish makes a transfer from its Health Unit Fund (106) to the Coroner Fund (900) to cover any necessary fees for any investigation, together with the cost of any autopsy, including the cost of transporting the body.

- 3 Transfer from General Fund – The Parish makes a transfer from its General Fund (001) to the Coroner Fund (900) to cover any expenses incurred by the Fund that are not covered by the revenues generated specifically for the Fund.

## EXPENDITURES

Approximately 6% of the budgeted expenditures for the Coroner Fund is allocated to supplementing the Coroner's salary; 22% for autopsies; and 72% for operations of the Coroner's office.

\*\*\*\*\*

## GRANT FUNDS

The Parish of Natchitoches is the Grantee for multiple Federal and State grants managed by its Office of Community Services. The Parish meets its cost-sharing obligations through in-kind services and donations. When properly administered, the Parish's grant funded programs are self-sufficient and have no direct impact on the budget of the General Fund.

The Parish of Natchitoches currently administers the following grants:

1. **LIHEAP (Low Income Home Energy Assistance Program)** - helps keep families safe and healthy through initiatives that assist families with energy costs. We provide federally funded assistance in managing costs associated with home energy bills, energy crises, and weatherization and energy-related minor home repairs. The LIHEAP grant is funded by the U. S. Department of Health and Human Services (Administration For Children and Families, Office of Community Services, Division of Energy Assistance).
2. **CSBG (Community Services Block Grant)** - supports projects that lessen poverty in communities; address the needs of low-income individuals including the homeless, migrants and the elderly; and provide services and activities addressing employment, education, better use of available income, housing, nutrition, emergency services and/or health. The CSBG grant is funded by the U. S. Department of Health and Human Services (Administration For Children and Families, Office of Community Services).
3. **SCP (Senior Companion Program)** - engages persons 55 and older in volunteer service by providing companionship to ease loneliness and social isolation, assist with transportation and light chores, help to serve as eyes and ears to professionals who can intervene in the case of medical or other deterioration on the part of the clients, and give support to informal caregivers. SCP is funded by the Corporation for National & Community Service under the authority of the Domestic Volunteer Service.
4. **CACFP (Child and Adult Care Food Program)** - provides aid to child and adult care institutions and family or group day care homes for the provision of nutritious foods that contribute to the wellness, healthy growth, and development of young children, and the health and wellness of older adults and chronically impaired disabled persons. CACFP is a federally-funded program administered by States.
5. **CCFP (Child Care Food Program)** - encourages nutritious meals for children in licensed day care homes by offering benefits to the child care providers. The benefits include cash payments to reimburse providers on a per meal per child basis, technical

assistance and information on how to operate and manage the food program, and keep adequate records. CCFP is funded through the U. S. Department of Agriculture.

6. **Head Start** - Head Start programs support children's growth and development in a positive learning environment through a variety of services, which include

- ❖ **Early learning:** Children's readiness for school and beyond is fostered through individualized learning experiences. Through relationships with adults, play, and planned and spontaneous instruction, children grow in many aspects of development. Children progress in social skills and emotional well-being, along with language and literacy learning, and concept development
- ❖ **Health:** Each child's perceptual, motor, and physical development is supported to permit them to fully explore and function in their environment. All children receive health and development screenings, nutritious meals, oral health and mental health support. Programs connect families with medical, dental, and mental health services to ensure that children are receiving the services they need.
- ❖ **Family well-being:** Parents and families are supported in achieving their own goals, such as housing stability, continued education, and financial security. Programs support and strengthen parent-child relationships and engage families around children's learning and development.

The Head Start and Early Head Start programs are administered by the Office of Head Start, within the Administration for Children and Families (ACF), U.S. Department of Health and Human Services (HHS).