

Budget



Fiscal Year July 1, 2025 to June 30, 2026



**Caddo Shreveport
Sales and Use Tax Commission**

Our Mission

The purpose of the Caddo-Shreveport Sales and Use Tax Commission is to collect the proper amount of tax revenue at the lowest possible cost to those we serve, and in a manner that warrants the highest degree of confidence in our integrity, efficiency, effectiveness and fairness. To achieve that purpose, we will:

Encourage the highest possible level of voluntary compliance with state and local tax laws and regulations;

Educate and advise dealers of their responsibilities and rights;

Determine the extent of compliance and causes for noncompliance;

Do all things necessary for the proper administration and enforcement of the tax laws;

Continually search for and implement new, more efficient and effective ways of accomplishing our mission.

proudly serving the

Caddo Parish School Board

Law Enforcement District of Caddo Parish

City of Shreveport

Town of Blanchard

Town of Greenwood

Town of Mooringsport

Town of Oil City

Town of Vivian

Village of Rodessa

Village of Ida

Sales Tax District No. 1 of Caddo Parish

North Caddo Hospital Service District

Caddo Fire District No. 1

Caddo Fire District No. 3

Shreveport-Bossier Convention and Tourist Commission

Village of Hosston

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2025

BOARD OF COMMISSIONERS

Mr. Jeff Howard
Chief Financial Officer
Caddo Parish School Board

Ms. Kelli Oswalt
Chief Internal Auditor
Caddo Parish School Board
2025 Board Chair

Ms. Shelia Faour
Chief Financial Officer
City of Shreveport

Mr. Tom Dark
Chief Administrative Officer
City of Shreveport

Mr. Phillip R. Jackson, CTE
Commission Administrator

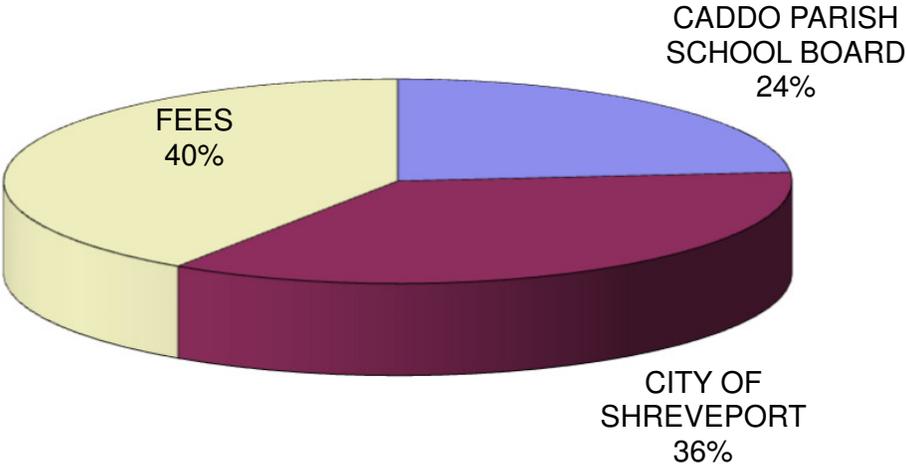
CADD0-SHREVEPORT
SALES AND USE TAX COMMISSION
2025-2026 BUDGET SUMMARY

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ESTIMATE	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 Variance	2025-2026 % Change
<u>4100 PERSONNEL SERVICES</u>						
4111 Salaries	581,160	595,000	606,250	618,400	12,150	2.00%
4112 Other Salaries	488	0	1,000	1,000	0	0.00%
4151 Retirement Fund	174,271	173,750	181,875	185,520	3,645	2.00%
4152 Hospitalization & Life	177,070	163,420	182,500	178,000	-4,500	-2.47%
4153 Medicare Benefits	7,928	8,055	8,795	8,970	175	1.99%
4154 Unemployment Benefits	0	0	1,000	1,000	0	0.00%
TOTAL PERSONNEL SERVICES	<u>940,919</u>	<u>940,225</u>	<u>981,420</u>	<u>992,890</u>	11,470	1.17%
<u>4200 OPERATING SERVICES</u>						
4214 Dues and Subscriptions	2,508	2,587	2,700	3,500	800	29.63%
4215 Advertising	96	200	1,000	1,000	0	0.00%
4221 Printing and Forms	3,328	3,500	3,500	3,500	0	0.00%
4231 Electric Light & Power	7,258	8,000	8,000	8,000	0	0.00%
4233 Water	830	1,200	1,600	1,600	0	0.00%
4241 Postage & Permits	13,378	12,000	14,000	14,000	0	0.00%
4242 Telephone	6,939	7,000	6,950	7,000	50	0.72%
4252 Equipment Rental	2,900	2,860	3,200	3,200	0	0.00%
4261 Grounds Maintenance	7,460	7,000	7,000	7,000	0	0.00%
4262 Building Maintenance	17,031	4,000	4,000	6,000	2,000	50.00%
4263 Vehicle Maintenance	1,827	700	1,800	1,800	0	0.00%
4274 Pest Control	510	510	600	600	0	0.00%
4275 Janitorial Services	6,701	7,600	7,600	7,600	0	0.00%
4277 Equipment Maintenance	2,462	2,500	3,000	5,000	2,000	66.67%
4278 Bank Service Charges	0	0	5,000	5,000	0	0.00%
4279 Security Services	600	600	600	600	0	0.00%
TOTAL OPERATING SERVICES	<u>73,828</u>	<u>60,257</u>	<u>70,550</u>	<u>75,400</u>	4,850	6.87%
<u>4280 PROFESSIONAL SERVICES</u>						
4284 Legal	73,677	100,000	100,000	127,500	27,500	27.50%
4285 Accounting-Auditing	77,654	92,000	115,000	115,000	0	0.00%
4286 Consultant Services	860	0	1,000	1,000	0	0.00%
4289 Data Processing	71,985	65,000	65,000	68,500	3,500	5.38%

**CADDO-SHREVEPORT
SALES AND USE TAX COMMISSION
2025-2026 BUDGET SUMMARY**

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ESTIMATE	2024-2025 BUDGET	2025-2026 REQUEST	2025-2026 Variance	2025-2026 % Change
TOTAL PROFESSIONAL SERVICES	<u>224,176</u>	<u>257,000</u>	<u>281,000</u>	<u>312,000</u>	31,000	11.03%
<u>4290 INSURANCE & BONDS</u>						
4291 Insurance	13,013	13,881	15,000	16,000	1,000	6.67%
4292 Bonds	350	350	400	400	0	0.00%
TOTAL INSURANCE & BONDS	<u>13,363</u>	<u>14,231</u>	<u>15,400</u>	<u>16,400</u>	1,000	6.49%
<u>4300 MATERIALS & SUPPLIES</u>						
4310 Office Supplies	9,499	11,000	11,000	11,000	0	0.00%
4311 Miscellaneous	545	500	1,000	1,000	0	0.00%
4312 Small Office Furniture & Equipment	0	500	1,000	1,000	0	0.00%
4327 Vehicle Supplies	1,303	1,000	1,800	1,800	0	0.00%
TOTAL MATERIALS & SUPPLIES	<u>11,347</u>	<u>13,000</u>	<u>14,800</u>	<u>14,800</u>	0	0.00%
<u>4400 TRAVEL & OTHER</u>						
4411 Mileage, Travel & Mtgs.	12,521	13,000	16,000	16,000	0	0.00%
TOTAL TRAVEL & OTHER	<u>12,521</u>	<u>13,000</u>	<u>16,000</u>	<u>16,000</u>	0	0.00%
<u>4500 OPERATING RESERVE</u>						
4510 Operating Reserve	0	15,000	20,000	20,000	0	0.00%
TOTAL OPERATING RESERVE	<u>0</u>	<u>15,000</u>	<u>20,000</u>	<u>20,000</u>	0	0.00%
<u>4600 CAPITAL OUTLAY</u>						
4656 Furniture & Equipment	2,510	4,000	4,000	6,000	2,000	50.00%
TOTAL CAPITAL OUTLAY	<u>2,510</u>	<u>4,000</u>	<u>4,000</u>	<u>6,000</u>	2,000	50.00%
<u>4800 OTHER FINANCING USES</u>						
4851 Transfer to Capital Reserve	16,139	17,500	24,000	24,000	0	0.00%
TOTAL OTHER FINANCING USES	<u>16,139</u>	<u>17,500</u>	<u>24,000</u>	<u>24,000</u>	0	0.00%
TOTAL BUDGET - EXPENDITURES	<u>1,294,803</u>	<u>1,334,213</u>	<u>1,427,170</u>	<u>1,477,490</u>	50,320	3.53%

ANTICIPATED REVENUE



CADDO-SHREVEPORT
SALES AND USE TAX COMMISSION
2025-2026 REVENUE

Section 13.03 of the local sales and use tax ordinances and the "Joint Agreement" between the Caddo Parish School Board and the City of Shreveport require the expenses of the Commission to be paid as follows:

11.
Expenses of Commission

"The costs of establishing, operating, maintaining and administering the Commission shall be borne jointly by the City and the School Board on a pro-rata basis on the ratio that the taxes collected for each bears to the total taxes collected for both during the preceding months in accordance with ordinances which have heretofore been or may hereafter be enacted by the City and School Board."

The Board of Commissioners has authorized the Administrator to deposit all attorney's fees collected as provided by law (from delinquent dealers) and all fees charged (approximately \$50,000 per month) other local taxing authorities served by the Commission into the operating account. This lowers the pro-rata share required from each taxing authority (above) and effectively reduces our total expenses.

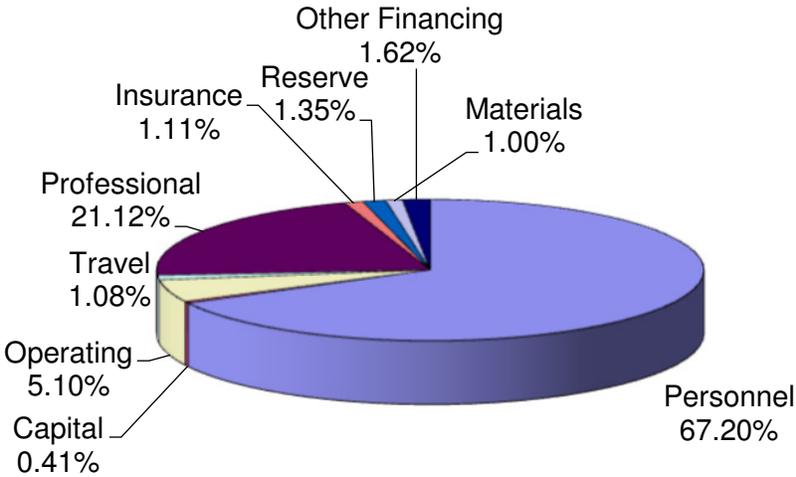
		2025-2026
		<u>Estimate</u>
0-3850	Caddo Parish School Board Estimated Pro Rata Share	349,005
0-3852	City of Shreveport Estimated Pro Rata Share	528,485
0-3400	Fees for Services Rendered	<u>600,000</u>
Total Revenue Request		<u>1,477,490</u>

The following revenue production can be directly attributed to the efforts of this Commission. The performance of compliance audits and the resulting assessment and collection of tax deficiencies will generate about one million seven hundred eighty thousand dollars. Enforcement and Collections procedures against delinquent accounts generates tax, penalty and interest as required by law and will produce an additional six hundred thousand dollars. This revenue is over and above what is remitted voluntarily and is deposited daily in the operating accounts of the respective taxing jurisdictions as it is collected.

DIRECT REVENUE GENERATED THROUGH AUDITS AND ENFORCEMENT

<u>SOURCE</u>	ACTUAL	ESTIMATED	ANTICIPATED
	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>
COMPLIANCE AUDITS	955,263	1,180,000	1,500,000
ENFORCEMENT AND COLLECTIONS	819,644	600,000	800,000
 TOTAL	<hr/> 1,774,907	<hr/> 1,780,000	<hr/> 2,300,000

EXPENDITURES



**CADDO-SHREVEPORT
SALES AND USE TAX COMMISSION**

**2025-2026
CAPITAL OUTLAY BUDGET REQUEST**

Expenditures

<u>3-4650</u>	<u>Furniture & Equipment</u> Provides for computers and technology equipment	\$7,000
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TOTAL CAPITAL OUTLAY BUDGET REQUEST \$7,000

Revenue

Anticipated Balance in Capital Reserve 7-1-2025*	\$70,000
Anticipated Fee Income	<u>\$24,000</u>
TOTAL REVENUE AVAILABLE	\$94,000
Less Expenditures	(7,000)
Transfers to Operating	-0-
Balance Anticipated in CAPITAL RESERVE 6-30-2026*	<hr/> <u>\$87,000</u>

The Board of Commissioners has approved a recommendation by management to maintain the Capital Reserve Account to fund capital projects. Management recommends that attorney fee income (not to exceed \$2,000 per month) be deposited in Capital Reserve this year for this purpose. Approximately \$50,000 per month is transferred to the Operating Fund to offset operating expenses (refer to “Revenue” page of the Operating Budget).

CADDO-SHREVEPORT
SALES AND USE TAX COMMISSION
2025-2026 BUDGET

NARRATIVE SUMMARY

1. **Authority**

Louisiana Revised Statutes, Title 33, § 2738.54, authorizes the City of Shreveport and the Caddo Parish School Board to enter into an agreement between and among themselves with respect to the joint collection, enforcement, and administration of their sales and use taxes. In April 1980, by ordinances duly adopted by their respective governing authorities, the City and School Board entered into an agreement creating "...a joint commission as an independent agency and instrumentality to administer the terms of an agreement." The agreement was executed and this agency was created. The Commission also serves (as authorized in state law and the "Joint Agreement") Vivian, Oil City, Mooringsport, Greenwood, Rodessa, Blanchard, Ida, Sales Tax District #1 of Caddo Parish, North Caddo Parish Hospital Service District, Caddo Fire District No. 1, Caddo Fire District No. 3, The Shreveport Bossier Convention and Tourist Bureau, The Law Enforcement District of Caddo Parish, and The Village of Hosston.

2. **Staffing Levels and Organization**

The Commission is governed by a Board of Commissioners (see page 4) and presently has an authorized staff of fourteen (14) which is organized as shown on the Organization Chart on page 13.

3. **Description of Operations**

The Commission receives and processes tax reports for over sixteen thousand (16,000) registered dealers. We record, account for, and maintain complete current and prior years (5 years) records on each; deposit the revenue received with the fiscal agent of each taxing authority daily; account for and report the revenue in detail as required by law and as requested by the finance directors; enforce compliance with local ordinances and state law relating to sales and use tax; and provide support and assistance to the dealers as needed.

4. **Office**

Private office space is maintained at 3300 Dee Street and all expenses associated with the operation are covered in our budget. Office hours for personnel are 7:45 AM to 4:45 PM each business day (except authorized holidays) and the office is open to the public from 8:00 AM to 4:30 PM.

5. **Performance**

Board of Commissioners

The board meets once each quarter (more often if necessary) and reviews performance, tax collections, audits, delinquent account handling, operating costs vs. budget, personnel progress and problems, matters under litigation, and all other business affairs of the Commission. Membership on the board is by virtue of the position held with the respective taxing authorities as provided in the "Joint Agreement" and ordinances passed by both bodies. (See page 4).

Administration

The Administrator is appointed, subject to confirmation by the City Council and School Board, and serves at the pleasure of the Board. He is subject to the provisions of the "Joint Agreement" between the taxing authorities and the sales and use tax ordinances and is vested with specific authority with respect to the administration of the affairs of the Commission. The Chairman of the Board is his immediate higher authority with respect to the day-to-day business of the Commission; the sales and use tax ordinances, state law, the constitution and the courts govern his activities and set the limits of his responsibility and authority with respect to the administration of the sales and use tax law.

Field Operations & Professional Staff

An Audit Manager, a five-person (5) Audit Staff and one (1) Field Representative maintain a high level of professional and ethical performance. Historically, this field team has generated substantially more revenue than the total cost of the operations of the Commission. Such revenue is in addition to sales and use taxes voluntarily remitted to this Commission.

Administrative Support

The office staff effectively and efficiently manages an enormous paper flow both physically and digitally. The Auditors and Field Representative get involved in processing tax reports to varying degrees depending on the work load. In addition to normal mail handling, bookkeeping, correspondence, file maintenance, data processing, and the phone calls, between 150 and 200 dealers per month come into the office.

Overall Performances

A survey of our operating costs in recent years reveals that this Commission has operated for .43% (.004300) of total collections. Over a three-year period, the Commission has collected over nine hundred sixty-one million dollars (\$961,393,297.57) at a total cost of four million one-hundred thirty-three thousand dollar (\$4,133,575.00). During this same time, as a direct result of our audit activity and enforcement efforts against delinquent accounts, this Commission generated over five million dollars (\$5,530,044.00) in revenue which was not paid voluntarily.

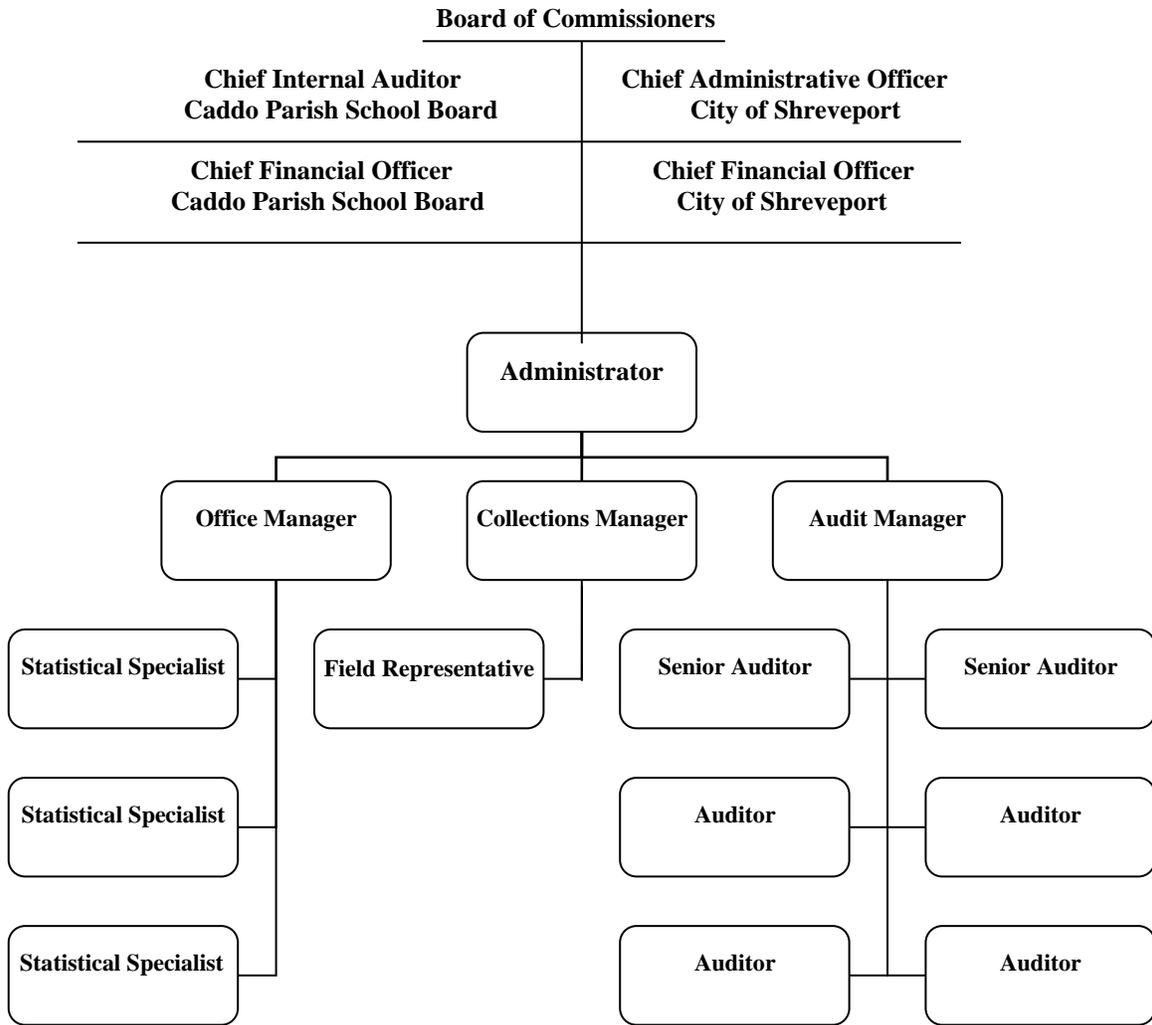
6. Program Needs

The Capital Outlay Budget allows the Commission to add much needed items to the sales tax office without having to request funds. Funding comes from our Capital Reserve Fund which is built and maintained out of fees earned for services rendered.

7. Accomplishments

The Commission continues to build on a reputation of excellence in all phases of our operations. Other parishes, school boards and municipalities frequently visit our office from around the state in an effort to improve their tax administrative function. In addition to this record of excellence we have also improved our policies, procedures, and regulations in an effort to refine our operations even further.

ORGANIZATIONAL CHART



CADD0-SHREVEPORT SALES AND USE TAX COMMISSION

2025-2026 OPERATING BUDGET REQUEST
EXPENDITURES

OBJECT CODE	CODE DESCRIPTION	2023-2024 ACTUAL	2024-2025 ESTIMATE	2024-2025 BUDGET	2025-2026 REQUEST
<u>4100</u>	<u>PERSONNEL SERVICES</u>				
4111	Salaries	581,160	595,000	606,250	618,400
4112	Other Salaries	488	0	1,000	1,000
4151	Retirement Fund	174,271	173,750	181,875	185,520
4152	Hospitalization & Life	177,070	163,420	182,500	178,000
4153	Medicare Benefits	7,928	8,055	8,795	8,970
4154	Unemployment Benefits	0	0	1,000	1,000
TOTAL PERSONNEL SERVICES		<u>940,919</u>	<u>940,225</u>	<u>981,420</u>	<u>992,890</u>

4111 Salaries - Provides for increases in accordance with the Board Policy and the Commission's approved salary schedule.

4112 Other Salaries - Contingency reserve needed for clerical assistance during peak load periods or in the event of illness.

4151 Retirement Funds - Commission contributes 26% of gross salary under the City of Shreveport Retirement System.

4152 Hospitalization & Life - Commission's share of the cost of group coverage. Employees covered under the City of Shreveport's Group Plan and this line reflects continued funding.

4153 Medicare Benefits - Provides for federally mandated contribution to Medicare benefits for new employees.

4154 Unemployment Benefits - Contingency reserve for possible unemployment claims.

CADD0-SHREVEPORT SALES AND USE TAX COMMISSION

2025-2026 OPERATING BUDGET REQUEST
EXPENDITURES

OBJECT CODE	CODE DESCRIPTION	2023-2024 ACTUAL	2024-2025 ESTIMATE	2024-2025 BUDGET	2025-2026 REQUEST
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4200 OPERATING SERVICES

4214	Dues and Subscriptions	2,508	2,587	2,700	3,500
4215	Advertising	96	200	1,000	1,000
4221	Printing and Forms	3,328	3,500	3,500	3,500
4231	Electric Light & Power	7,258	8,000	8,000	8,000
4233	Water	830	1,200	1,600	1,600

(Operating Services continued next page)

4214 Dues & Subscriptions - Covers "Daily Legal News", LATA dues, annual update for Louisiana Revised Statutes, "Commerce Clearing House" tax services, Chamber of Commerce Dues, the City Directory, etc.

4215 Advertising - Covers public notices, special due date and effective date advertising and special notices to the business community regarding sales and use tax matters.

4221 Printing and Forms - Provides for printing report forms used by dealers, application forms, cash receipts, exemptions certificates, stationery, bank deposit slips, envelopes and routine office needs.

4231 Electrical Light and Power - Provides for electrical service for the office building.

4233 Water - Provides for water service in office building and sprinkler system.

CADDO-SHREVEPORT SALES AND USE TAX COMMISSION

2025-2026 OPERATING BUDGET REQUEST
EXPENDITURES

OBJECT CODE	CODE DESCRIPTION	2023-2024 ACTUAL	2024-2025 ESTIMATE	2024-2025 BUDGET	2025-2026 REQUEST
4241	Postage & Permits	13,378	12,000	14,000	14,000
4242	Telephone	6,939	7,000	6,950	7,000
4252	Equipment Rental	2,900	2,860	3,200	3,200
4261	Grounds Maintenance	7,460	7,000	7,000	7,000
4262	Building Maintenance	17,031	4,000	4,000	6,000

(Operating Services continued next page)

4241 Postage & Permits - Includes two major mail outs annually to provide dealers with forms, monthly delinquent notices, daily penalty and interest notices, credit memos, application forms, registration certificates, information bulletins, certified mail (final assessments), statements and routine correspondence.

4242 Telephone - Normal monthly local and long distance service, technical communications through a DSL modem, fax communications and Internet access.

4252 Equipment Rental - Provides for a full service lease on mail handling equipment

4261 Grounds Maintenance - Provides for maintenance of grounds.

4262 Building Maintenance - Provides for routine maintenance.

CADD0-SHREVEPORT SALES AND USE TAX COMMISSION

2025-2026 OPERATING BUDGET REQUEST
EXPENDITURES

OBJECT CODE	CODE DESCRIPTION	2023-2024 ACTUAL	2024-2025 ESTIMATE	2024-2025 BUDGET	2025-2026 REQUEST
4263	Vehicle Maintenance	1,827	700	1,800	1,800
4274	Pest Control	510	510	600	600
4275	Janitorial Services	6,701	7,600	7,600	7,600
4277	Equipment Maintenance	2,462	2,500	3,000	5,000
4278	Bank Service Charges	0	0	5,000	5,000
4279	Security Services	600	600	600	600
TOTAL OPERATING SERVICES		<u>73,828</u>	<u>60,257</u>	<u>70,550</u>	<u>75,400</u>

4263 Vehicle Maintenance - Provides regular maintenance for Commission vehicle.

4274 Pest Control - Provides monthly pest control service for building and mole & gofer control for grounds.

4275 Janitorial Services - Provides for janitorial services.

4277 Equipment Maintenance - Provides for maintenance of computers, printers, terminals, mail opener, and routine repair of other office equipment.

4278 Bank Service Charges - Provides for fees charges by the bank.

4279 Security Services - Provides for security monitoring service during non-business hours.

CADDO-SHREVEPORT SALES AND USE TAX COMMISSION

2025-2026 OPERATING BUDGET REQUEST
EXPENDITURES

OBJECT CODE	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ESTIMATE	2024-2025 BUDGET	2025-2026 REQUEST
<u>4280</u>	<u>PROFESSIONAL SERVICES</u>				
4284	Legal	73,677	100,000	100,000	127,500
4285	Accounting-Auditing	77,654	92,000	115,000	115,000
4286	Consultant Services	860	0	1,000	1,000
4289	Data Processing	71,985	65,000	65,000	68,500
TOTAL PROFESSIONAL SERVICES		<u>224,176</u>	<u>257,000</u>	<u>281,000</u>	<u>312,000</u>

4284 Legal - Anticipate continued use of attorney to enforce collection from delinquent accounts, audits, assessments, and to defend the Commission in the event of lawsuits.

4285 Accounting-Auditing - Provides for annual audit by independent CPA firm and funding for contract auditors to perform major out-of-state audits.

4286 Consultant Services - Provides a reserve for professional consultation needs primarily associated with our data processing function and compliance with legislative auditor's requirements.

4289 Data Processing - Provides for annual server and software support and programming of sales tax and imaging system software,online tax remittance, remote data backup and mailing service for sales tax reports.

CADD0-SHREVEPORT SALES AND USE TAX COMMISSION

2025-2026 OPERATING BUDGET REQUEST
EXPENDITURES

OBJECT CODE	CODE DESCRIPTION	2023-2024 ACTUAL	2024-2025 ESTIMATE	2024-2025 BUDGET	2025-2026 REQUEST
<u>4290</u>	<u>INSURANCE & BONDS</u>				
4291	Insurance	13,013	13,881	15,000	16,000
4292	Bonds	350	350	400	400
TOTAL INSURANCE & BONDS		<u>13,363</u>	<u>14,231</u>	<u>15,400</u>	<u>16,400</u>

4300 MATERIALS & SUPPLIES

4310	Office Supplies	9,499	11,000	11,000	11,000
4311	Miscellaneous	545	500	1,000	1,000
4312	Small Office Furniture & Equipment	0	500	1,000	1,000
4327	Vehicle Supplies	1,303	1,000	1,800	1,800
TOTAL MATERIALS & SUPPLIES		<u>11,347</u>	<u>13,000</u>	<u>14,800</u>	<u>14,800</u>

4291 Insurance - Includes complete general insurance coverage package; fire casualty, theft, liability, workers' compensation, blanket employee bond, coverage for building and complete commercial package on Commission vehicle.

4292 Bonds - Provides for Administrator's bond required by law.

4310 Office Supplies - Includes supplies for copier, fax, computers, printers, general office and janitorial supply needs.

4311 Miscellaneous - Provides for normal miscellaneous needs and reserve for unexpected and nonrecurring expenses.

4312 Small Office Furniture & Equipment - Provides for small office equipment and furniture needs(non Capital outlay).

4327 Vehicle Supplies - Provides fuel and miscellaneous supplies for operation of Commission vehicle.

CADDO-SHREVEPORT SALES AND USE TAX COMMISSION

2025-2026 OPERATING BUDGET REQUEST
EXPENDITURES

OBJECT CODE	DESCRIPTION	2023-2024 ACTUAL	2024-2025 ESTIMATE	2024-2025 BUDGET	2025-2026 REQUEST
4400	<u>TRAVEL & OTHER</u>				
4411	Mileage, Travel & Mtgs.	12,521	13,000	16,000	16,000
TOTAL	<u>TRAVEL & OTHER</u>	<u>12,521</u>	<u>13,000</u>	<u>16,000</u>	<u>16,000</u>
4500	<u>OPERATING RESERVE</u>				
4510	Operating Reserve	0	15,000	20,000	20,000
TOTAL	<u>OPERATING RESERVE</u>	<u>0</u>	<u>15,000</u>	<u>20,000</u>	<u>20,000</u>
4600	<u>CAPITAL OUTLAY</u>				
4656	Furniture & Equipment	2,510	4,000	4,000	6,000
TOTAL	<u>CAPITAL OUTLAY</u>	<u>2,510</u>	<u>4,000</u>	<u>4,000</u>	<u>6,000</u>
4800	<u>OTHER FINANCING USES</u>				
4851	Transfer to Capital Reserve	16,139	17,500	24,000	24,000
TOTAL	<u>OTHER FINANCING USES</u>	<u>16,139</u>	<u>17,500</u>	<u>24,000</u>	<u>24,000</u>
<u>TOTAL BUDGET - EXPENDITURES</u>		<u>1,294,803</u>	<u>1,334,213</u>	<u>1,427,170</u>	<u>1,477,490</u>

4411 Mileage, Travel, Meetings, & Training - Includes mileage for eight employees doing part or most of their work in the field, travel to meetings and conferences by management, out of jurisdiction audits and training for personnel.

4510 Operating Reserve - Provides for minor line item adjustments and a reserve for unusual expenses. All changes must be approved by the Board.

4656 Furniture & Equipment - Provides for normal equipment replacement needs.

4851 Other Financing Uses - Attorney fees deposited into Capital Reserve to assist in funding Capital Projects.

CADDO-SHREVEPORT SALES AND USE TAX COMMISSION

2025-2026 OPERATING BUDGET REQUEST
REVENUE

OBJECT CODE	CODE DESCRIPTION	2024-2025 REVENUE ESTIMATE	2025-2026 REVENUE ESTIMATE
3400	FEES AND CHARGES *	600,000	600,000
3850	TRANSFERS - CADDO PARISH SCHOOL BOARD PRO RATA SHARE (41.0%)	336,997	349,005
3852	TRANSFERS - CITY OF SHREVEPORT PRO RATA SHARE (59.0%)	490,173	528,485
3853	TRANSFERS - CAPITAL RESERVE	0	0
<u>TOTAL OPERATING REVENUE</u>		<u>1,427,170</u>	<u>1,477,490</u>

* The Board of Commissioners has authorized the Administrator to deposit all attorney's fees collected as provided by law (from delinquent dealers) and all fees charged (approximately \$50,000 per month) other local taxing authorities served by the Commission into the operating account.

*With Board approval the Administrator will deposit Attorney fees(not to exceed \$2,000 per month) into Capital Reserve for future capital expenses beginning July 1, 2016.

2025-2026 OPERATING BUDGET REQUEST

CHART OF ACCOUNTS

RECEIVED

3400 FEES & CHARGES

3400 Fees

3800 OTHER FINANCING

3850 Transfers - Caddo Parish School Board

3852 Transfers - City of Shreveport

3853 Transfers - Capital Reserve

3854 Interest Earnings

EXPENDED

4100 PERSONNEL SERVICES

4111 Salaries

4112 Other Salaries

4151 Retirement Fund

4152 Hospitalization & Life

4153 Medicare Benefits

4154 Unemployment Benefits

4200 OPERATING SERVICES

4214 Dues and Subscription

4215 Advertising

4221 Printing Forms

4231 Electrical Light & Power

4233 Water

4241 Postage & Permits

4242 Telephone

4252 Equipment Rental

4261 Grounds Maintenance

4262 Building Maintenance

4263 Vehicle Maintenance

4274 Pest Control

4275 Janitorial Services

4277 Equipment Maintenance

4278 Bank Service Charges

4279 Security Services

CAPITAL BUDGET EXPENDITURES

4630 Improvements to Real Property

4650 Acquisition of Furniture

4660 Acquisition of Vehicle

4280 PROFESSIONAL SERVICES

4284 Legal

4285 Accounting-Auditing

4286 Consultant Services

4289 Data Processing

4290 INSURANCE & BONDS

4291 Insurance

4292 Bonds

4300 MATERIALS & SUPPLIES

4310 Office Supplies

4311 Miscellaneous

4312 Small Office Furniture & Equip.

4327 Vehicle Supplies

4400 TRAVEL & OTHER

4411 Mileage, Travel, & Meetings

4500 OPERATING RESERVE

4510 Operating Reserve

4600 CAPITAL OUTLAY

4656 Furniture & Equipment

4800 OTHER FINANCING USES

4851 Transfer to Capital Reserve