

Following the Money, Pt. 2

Written by Marty Carlson
Friday, 25 January 2013 09:27 -

A Look at the Bossier Parish School Board and Cypress Black Bayou



As noted in my first column of the new year, a review of how our local governments are financed is timely as several elections will occur later this year. The Bossier City Council and Mayor elections are in April, and the Bossier Parish School Board and the Cypress Black Bayou District will be courting voter approval for renewal of property taxes this year.

Last week's subject was Bossier City's revenue stream; today the first look is at the Bossier Parish Sheriff's Office (BPSO), where Sheriff Julian Whittington has been leading the department for just over six months. The BPSO total budget for 2013 comes in at a little over \$38 million; the revenue/spending plan is comprised of a general fund budget (\$31.2 million) and a special revenue or corrections budget (\$6.9 million).

The general fund budget is largely funded through ad valorem (property) taxes and sales taxes. Two ad valorem taxes (5.95 mills and 7.72 mills) will generate nearly \$12 million for 2013 along with sales tax collection of just over \$10 million for the year.

The balance of the general fund budget's revenue stream includes civil fees and commissions and gaming revenues, which contribute about \$3.6 million to the budget, and both federal and state grants, corrections revenues, and agency reimbursements.

The special revenue budget is generally funded by corrections revenue, along with state grants, fees and commissions, use of property fees and agency reimbursements.

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Readers may recall that one of Whittington's first acts on taking office was a revamp of the BPSO salary schedule, which included some hefty pay cuts.

However, running a department including 375 full-time and approximately 50 part-time employees is an expensive proposition – and added to it are a myriad of costs including a vehicle fleet, boats for river patrol, sub-stations and corrections and other facilities around the parish – and the lengthy list of everything else necessary to run one of the best Sheriff's offices in the state.

The Cypress Black Bayou Recreation and Water Conservation District (CBB) is principally funded by a 1.4 mill ad valorem tax, which is expected to generate about \$880,000 in 2013, and the park's operations' fees and permits, which generate nearly \$500,000 annually. Far smaller contributors to the park's revenue stream include a zoo grant, state revenue sharing, interest and other income. The 2013 CBB budget is \$1.3 million.

Notably, voters approved the CBB ad valorem tax at 1.54 mills 10 years ago, but the CBB's board (with a succession of members) has rolled the millage back annually to its current 1.4 mills. This millage should be on either a spring or fall ballot this year for renewal.

While revenues to Bossier City and the Bossier Parish Sheriff's Office include both sales and property taxes, and Cypress Black Bayou's budget is funded in large part by property taxes – not all governmental entities are entitled to collect taxes.

The Bossier Parish Clerk of Court's operations are funded exclusively through a variety of fees that add up to cover the Clerk's average \$3 million budget.

Among those fees are include marriage licenses, recording and filing fees, fees for on-line users of the Clerk's system, and elections fees, to name a few.

This revenue stream funds the Clerk's staff of 37 employees, equipment and supplies, and a

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host of additional costs related to running the Clerk's office.

Anyone who makes a purchase in Bossier Parish contributes sales tax proceeds to the revenue stream that helps fund the BPSO. Over half of Bossier City's general fund budget revenues generate from sales taxes. And like the BPSO and Bossier City, CBB benefits from property taxes. Sales taxes are paid by virtually all residents of the community – as well as visitors to the city/parish; property taxes are paid by all property owners, and in some part by those who lease or rent property.

But in the case of the Bossier Parish Clerk of Court's office – only those users of the Clerk's services contribute to the revenue stream that funds this government entity.

Over the next two weeks – a look at the Bossier Parish Police Jury, Bossier Parish Assessor, and the Bossier Parish Levee Board.

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