

**UNION PARISH POLICE JURY**

**2020 ANNUAL OPERATING BUDGET**

**POLICE JURORS AT TIME OF ADOPTION**

<b>Jerry W. Taylor, President</b>	<b>District 3</b>
<b>Charles Sawyer, Vice President</b>	<b>District 1</b>
<b>Lanny Parker</b>	<b>District 2</b>
<b>Glenn Hutto</b>	<b>District 4</b>
<b>Ben Bridges</b>	<b>District 5</b>
<b>Nathan Futch</b>	<b>District 6</b>
<b>Stan Smith</b>	<b>District 7</b>
<b>Michael Jones</b>	<b>District 8</b>
<b>John Watley</b>	<b>District 9</b>

**DEPARTMENT HEADS**

**Paula Strickland, Secretary/Treasurer**

**Tracy Houck, Legal Counsel**

**Greg Gossler, Homeland Security Director**

**Lane Rugg, Road Superintendent**

**Richard Phelps, Landfill Superintendent**

**Stephanie Herrmann, Library Director**

**Danny Smith, 911 Communications Director**

**Sharon Dixson, HUD Section 8 Director**

## **2020 Budget Message**

This year's budget reflects the continuing effort to improve the financial accountability of parish government and to meet the service demands of our citizens and the infrastructure needs of our community. It is a balanced budget utilizing all available sources of revenue. After careful consideration and analyzing the spending trends in previous years I have prepared a budget that works efficiently for the needs of Union Parish.

The Union Parish Police Jury is the governing authority for Union Parish and is a political subdivision of the State of Louisiana. The police jury is governed by nine (9) jurors representing nine single member districts within the parish. The jurors serve four-year terms. At the time of his/her election, a police juror must be a registered voter, a resident of the state for the last two years and actually domiciled for the preceding year in the district from which he/she seeks election.

Louisiana Revised Statute 33:1236 gives the police juries various responsibilities to regulate and direct the affairs of the parish and its inhabitants. These responsibilities include but are not limited to: (1) regulating subdivisions; (2) regulating speed limits on all parish roads; (3) regulating the construction, maintenance or repair of buildings; (4) providing the construction and maintenance of roads, bridges and drainage systems; and (5) providing for the health and welfare of the poor, disadvantaged and unemployed in the parish. I encourage you to read Louisiana Revised Statute 33:1236 to see exactly what the police jury's various responsibilities are.

The Union Parish Police Jury uses Fund Accounting. Instead of using multiple checking accounts the police jury has one major account (Master). I like to use the analogy of a tree with multiple branches. There are several funds in the Master Account: General Fund, Road Maintenance, Road Construction, Library, Unemployment, Airport, Off-Duty Witness Fees, Detention Center, Health Unit, Sales Tax-Landfill, Union Parish Litter Court, Union Parish Communications District, Collections-Sales Tax, HUD Section 8 and Homeland Security. The jury also has a Police Jury Payroll Bank Account and a Detention Center Payroll Bank Account. Both of the payroll accounts are wash-out accounts. The funds that are needed for Payroll are transferred from the Master Account to the Payroll Accounts.

### **Budgeting Process**

The budgeting process begins in September. Worksheets are printed and General Ledgers are reviewed. I am looking for anything that seems to be out of the ordinary. If something was inadvertently coded incorrectly a journal entry is needed to correct it. In October/November a proposed budget is printed for the Union Parish Detention Center Warden, Road Superintendent, Landfill Superintendent and 911 Director. Each department supervisor is interviewed and during the interview the road and landfill department supervisors are asked if they will be doing any major projects in the next fiscal year, the Warden is asked if there might be any major expenditures at the Detention Center and all are asked if there is any major equipment that may need to be purchased. If possible, each department supervisor will sign off on their proposed

budget. With the exception of the Library and HUD - Section 8, the Secretary/Treasurer prepares all of the budgets for the parish.

Louisiana Revised Statute 39:1305 states that (1) each political subdivision prepares a comprehensive budget presenting a complete financial plan for each fiscal year for the general fund and each special revenue fund; (2) the chief executive or administrative officer of the political subdivision shall prepare the proposed budget and (3) the budget document shall include a budget message signed by the budget preparer. The proposed budget for the parish shall be completed and submitted to the parish governing authority and made available for public inspection prior to the fifteenth day of the fiscal year for which the budget is to be applicable. Once the budget is prepared a Finance meeting is needed for the proposed budget to be presented to the committee. The Finance committee is asked to review and discuss the proposed budget and the budget will then be adopted at a later meeting of the full Police Jury. An ad is placed in the official journal notifying the public that the proposed budget is available for public inspection at the Police Jury Annex office. The public is also notified that a public hearing will take place on the designated date to adopt the proposed budget. A public hearing will be held at a special meeting in December. At the special meeting the budget will be adopted. The budget can be amended at any time during the year, but as long as there is not a 5% variance either way in the total budget it is usually left alone.

Health insurance costs have risen several percentage points each year for the past several years and for fiscal year 2020 there will be another estimated 6% rise. The Police Jury currently pays 100% of the employee portion of healthcare insurance costs, but with rates continuing to rise this policy needs to be revisited. This cost is a substantial and growing burden to the taxpayers each year and is not fiscally sound or indefinitely sustainable. A dialogue needs to be initiated to discuss passing a small percentage of this cost to the employees to better control healthcare costs.

## **General Fund – Fund 01**

General Fund Revenue projections are based upon information supplied by the Union Parish Tax Assessor (Grand Recap of tax collection), analyzing previous year's income and assumption of slight revenue growth. The General Fund has been able to stay in a positive cash flow, but there are a couple of line items that are noteworthy. The items listed below are ones that I feel need a little extra explanation.

### **State Grants – (001.4.343.00000)**

The jury receives \$600 a month for JP/Constables. The jury pays the other \$600 of their salary. In addition to the JP/Constable pay, the Tourist Commission receives a grant each year from the State of Louisiana and this revenue is coded here.

### **Fees & Commissions – (001.4.410.00000)**

Monies received from the Department of Motor Vehicles. The jury receives \$4.00 for each transaction that is processed through the local office.

**Rent and Royalties – (001.4.621.00000)**

The police jury collects rent from HUD/Section 8 Housing (\$3,600 yearly), Workforce Development Board (\$10,248 yearly), Union Community Action Association (\$2,400 yearly) and CASA (\$3,600 yearly). These entities occupy space in the Union Parish Courthouse or Union Parish Police Jury Annex.

**Retiree Health Insurance (001.5.111.65000)**

Peggy Tate (64 in 2020), Buck Brantley (62 in 2020) and Dan Morgan (65 in November 2020). Retirees will be notified 3 to 4 months in advance when they are approaching the 65 year age limit. Insurance is based upon a 6% increase. At the time of the budget message the health insurance quotes had not yet been presented.

**Probation and Juvenile Officer (001.5.122.65000)**

As of September 2019, the jury is no longer paying for the support of a probation and juvenile officer. Psych evaluations are still coming out of this account. Psych evaluations cost approximately \$1,000 per evaluation.

**District Attorney's Expenses (001.5.123.65100)**

Louisiana RS 16:111-116 provides for the creation of the Third Judicial District. It provides for the creation of a District Attorney, Assistant District Attorney and a Second Assistant District Attorney. The statute states that the parties shall receive as compensation for their services as such officer, in addition to the annual salary paid by the State of Louisiana, such additional salary as the police jury of Lincoln Parish may provide and such additional salary as the police jury of Union Parish may provide. The police juries of each of said parishes shall annually, at the time it prepares its general budget of expenses, budget an amount to pay the salary fixed here.

Several years ago, the jury paid the salary and benefits for the DA's employees. Due to the enormous expense a compromise was worked out where the jury pays \$10,000 a month for the support of the DA's office in Union Parish.

**Coroner's Salary – (001.5.125.11000) and Coroners Fee/Autopsy (001.5.125.14000)**

The Union Parish Police Jury pays \$500 monthly for this position. In addition to the \$500 per month, the coroner also receives \$50 per incident to formally declare someone dead, \$50 per death certificate, \$50 per commitment that has to be processed and we also pay the assistant coroner if the coroner needs the help. This is another statute requirement.

**Salary-Court Reporter (001.5.127.12000)**

Louisiana RS 13:961 provides that each of the official court reporters shall receive a monthly salary to be fixed and determined by the **judge** making the appointment. The salaries shall be paid out of the general fund of the parish or parishes comprising the judicial district for which the appointment is made. The police jury of each parish shall budget the salary of the official court reporters in its budget of annual expenses.

The Union Parish Police Jury pays the salary of Judge Hampton's court reporter. She is paid as a 1099 employee and does not receive any benefits. Judge Hampton has already informed the

Secretary/Treasurer that his court reporter is being paid less than those in Lincoln Parish. When his court reporter retires the jury may have to increase the court reporter salary and provide benefits.

#### **Feeding and Maintaining Prisoners (001.5.201.52000)**

This line item amount is being increased due to juveniles that are being housed – one juvenile cost \$6,000 a month. According to Raise the Age Louisiana Act, a 2016 law which recently went into effect, seventeen (17) year olds cannot be housed in adult facilities. As of October 28, 2019, the jury had spent \$131,600 housing juveniles. I have increased the budget to allow for the possibility of two juveniles a month. The juveniles can be sent home with ankle monitoring if the parents can afford to pay for the device and fees.

#### **Parish Service Office (001.5.408.65000)**

Louisiana RS 29:260-262 provides that police juries and municipal governing authorities may make appropriations out of funds not otherwise specifically allocated by law for the purpose of providing or assisting in providing for the maintenance and operation of service offices established by the commission, including those consolidated to serve more than one parish or municipality. Louisiana RS 29:260-262 also states that police juries and municipal governing authorities shall provide office space, for the operation of veterans' service offices. However, the cost of providing such office space shall not be considered as any payment or contribution required of a police jury or municipal governing authority toward the expense of operation and maintenance of such service offices.

Per RS 29:260-262 the jury pays for the support of the local VA office. The VA office is open on Tuesdays and Thursdays. The Baton Rouge office has not submitted their budget to the Secretary/Treasurer. This amount has the potential to increase.

#### **Union/Lincoln Regional Water Initiative (001.5.651.65300)**

This amount has been decreased from \$25,000 to \$10,000 – I am not sure if this project is viable anymore.

## **Road Maintenance Fund 02**

Road Maintenance Fund Revenue projections are based upon information supplied by the Union Parish Tax Assessor and by analyzing previous year's income. A special election was held on December 10, 2016 to renew two (2) taxes that support the road department. Proposition No. 2 provided for 6.15 mills to be levied on all property subject to taxation in Union Parish for road maintenance. According to the Assessor, this tax has been on the books for forty+ years. The Road Maintenance fund struggles financially due to the rising cost of materials and salaries, but their income has remained the same. Proposition No. 2 narrowly passed with a vote of 2,352 to 2,242.

#### **Equipment Rental (002.5.310.25000)**

Three motor graders are being leased in the amount of \$3,000 per month. The lease will be up for renewal in December of 2019. The Road Superintendent is aware that the leases are coming

up for renewal and is responsible for getting quotes on three additional motor graders so a decision can be made on how to proceed.

### **Equipment Trucks and Heavy Equipment (002.5.310.43000)**

The second zipper payment was made in October 2019. The third payment will be due in October 2020 in the amount of \$44,318. After that two payments will be left. The jury has applied for an LGAP grant to purchase a John Deere Tractor with side mower. The cost is approximately \$110,000.

### **Retiree Health Insurance (002.5.310.65000)**

Grady McKinnie (61 in 2020), Virgil McKinnie (65 in October of 2020), Mike Holley (63 in 2020), Willie Jones (63 in 2020), Donnie West (64 in 2020) and Robin Cox (64 in 2020). Insurance is based upon a 6% increase. Retirees will be notified 3 to 4 months in advance when they are approaching the 65 year age limit. At the time of the budget message the health insurance quotes had not yet been presented.

### **Appropriation from General Fund (002.5.695.00000)**

This figure will be transferred if needed.

## **Road Construction Fund 03**

Road Construction Fund Revenue projections are based upon information supplied by the Union Parish Tax Assessor and by analyzing previous year's income. A special election was held on December 10, 2016 to renew two (2) taxes that support the road department. Proposition No. 1 provided for 5.13 mills to be levied on all property subject to taxation in Union Parish for the construction of roads and bridges. According to the Assessor, this tax has been on the books for forty+ years. It narrowly passed with a vote of 2,414 to 2,163.

Currently there is one FEMA funded project – Loch Lomond Road. Loch Lomond is located in District 8 and was heavily damaged during the March 2016 floods. Based on a Dumas & Associates estimate, the project will cost approximately \$551,960. FEMA will pay 75% of the cost and LCDBG will pay 25%. The 25% match will take several months for reimbursement. As of this date the project has not gone out for bid due to the fact that we are waiting on title work.

### **Engineering Fees (003.5.310.85000)**

Loch Lomond Road  
Dumas & Associates  
Thomas Magee

### **Contracts (003.5.310.85000)**

Loch Lomond

## **Library Fund 04**

Library Fund Revenue projections are based upon information supplied by the Union Parish Tax Assessor and by analyzing previous year's income. The budget for the library is prepared by Stephanie Herrmann, Director. A special election was held on December 10, 2016 to renew a tax that supports the library. Proposition No. 3 provided for 2.40 mills to be levied for the operation and maintenance of the Union Parish Public Library. Proposition No. 3 narrowly passed with a vote of 2,325 to 2,250.

On December 8, 2018 a special election was held to renew the one (1) mill tax on all property subject to taxation in the parish for a period of ten (10) years, beginning with the year 2020 and ending with the year 2029, to be used to support, improve, operate and maintain. The tax passed with a vote of 1355 to 802.

The Union Parish Library opened in 1956. The library has 11,897 active patrons. The library has 62,899 adult books, 27,275 juvenile books, 36,786 ebooks, 152 playaways, 2,333 movies, 2,643 audio books, 479 magazines, 10 laptops, 25 kindles and 22 public access computers. During the aftermath of Katrina and during the local floods in 2016 the library welcomed hundreds of people seeking digital information about flood insurance/homeowner policies and documents. Insurance information was faxed from the library for months while people began to recover their lost homes. Local businesses often use the library internet access to solicit job applicants and nearly every Monday morning the fax machine is busy sending in time sheets from independent employees of home health, nursing and home sitting services. The library currently has digitized all local newspapers back to 1880 in a searchable online source for genealogist, researchers and historians. The library has a local presence in nearly every small community in Union Parish from Little Free Libraries, book nooks, backyard bookshelf, book delivery programs, bookmobile routes, school-daycare based outreach programs and ebook access.

## **Unemployment Fund 05**

If an unemployment claim has been filed and any expenses are due it is paid out of this fund. Each individual fund has an amount budgeted for unemployment expenses. In the event an unemployment claim is filed, the money is transferred via journal entry into this fund. The Union Parish Police Jury and the Union Parish Detention Center are self-funded.

## **Airport Fund 07**

Airport Fund Revenue projections are based upon grant monies, aviation fuel sold and hangar leases. The airport participates in a General Aviation Airport Maintenance Program. This program allows the jury to be reimbursed a portion of the monies spent on allowable maintenance expenses.

### **Material & Supplies (007.5.661.37000)**

On June 4, 2019, the jury voted to replace the fuel pump and card reader at the airport. The pump and installation costs were \$18,228.80. The old pumps were on the honor system and since the installation of the new equipment the fuel revenue has increased substantially.

### **Off Duty Witness Fees Fund 8**

Off Duty Witness Fees fund revenue projections are based upon court fines. The jury pays the off-duty police officers out of this fund when they testify.

### **Detention Center Fund 11**

Detention Center fund revenue projections are based on state funds received for DOC inmates, Transitional Work Program (TWP) and miscellaneous income. The UPDC is a facility that is mandated by Louisiana State law as a service that must be provided by each parish. The Union Parish Detention Center is under the control of the Union Parish Detention Center Commission. The Union Parish Detention Center Commission members include the president of the Union Parish Police Jury, an at large police juror, the Union Parish Sheriff, the District Attorney and the Farmerville Chief of Police. The Secretary of the Union Parish Police Jury serves as secretary of the commission and the Union Parish Treasurer serves as ex officio treasurer of the commission. The Union Parish Detention Center Commission shall be the keeper of the Union Parish Detention Center. Unfortunately, when the Union Parish Detention Center was built there was no tax established to support it. The Detention Center has struggled financially over the years, but the Transitional Work Release Program is slowly helping to turn the financial instability around.

Ray Hanson took over as acting warden on January 2, 2019. Warden Hanson assessed the employee situation at the facility and hired several key people which has increased the payroll. In addition to the office and security personnel an extra nurse was hired so there would be round the clock care for the inmates instead of calling the only nurse out.

### **Professional Fees (011.5.410.15000)**

As with all the other funds, professional fees have increased due to the AUP audit requirements and payroll processing fees. The Detention Center has the highest payroll processing fees due to the high turnover, high absenteeism which results in more paperwork, more employees having supplemental insurance policies and a larger number of employees.

### **Materials & Supplies – Building and Grounds (011.5.410.29000)**

In December of 2019 there will be a large expenditure in the amount of \$102,786 for the cost of a locking system to be installed at the Detention Center. The entire electrical locking system was shorted out. This expenditure is reflected in the revised budget.



**Medical (Drugs and Doctor) (011.5.410.33000)**

There was an abnormal amount of prework physicals (84 - \$12,600). There was also an excessive amount of dental fees (\$27,000). The dental fees are a direct result of drug use. If an inmate requires a trip to the dentist it is with the understanding that the jury only pay for extractions.

**Food (011.5.410.38000)**

The food cost budget was increased from \$310,000 to \$335,000. The food costs are averaging \$2.12 per day per inmate. Even with the savings that have been achieved the food costs have increased due to the number of inmates being housed.

**Clothing, Supplies and Maintenance (011.5.410.52000)**

The budget for this line item has increased from \$30,000 to \$100,000. There are not any females being housed at the Union Parish Detention Center. We are paying other facilities to house the females. We are able to keep those beds that were previously occupied by females filled with male inmates.

**Health Unit Fund 12**

Health Unit Fund Revenue projections are based on interest received from their investment account. On October 24, 2015 the voters of Union Parish rejected a millage renewal. At the end of October 2019, the Health Unit had \$470,508.48 invested with the Louisiana Asset Management Pool, Inc. (LAMP). As of October 28, 2019, the actual cash in bank balance for the Health Unit is \$342,304.06. The total cash in bank and investments are \$812,812.54. That is a decrease of \$122,214.94 since last year. Every effort is being made to keep expenses down. The Police Jury is responsible for the building, utilities, a few office supplies and three employees (a certified nurse’s assistant and two receptionists). At some point it may be necessary to present a tax proposal to the voters of Union Parish or eliminate a position. Once the health unit has exhausted their funds the monies to operate the facility will come out of the general fund.

- 2015 Expenses \$147,285.43
- 2016 Expenses \$150,925.32
- 2017 Expenses \$144,936.34
- 2018 Expenses \$138,404.22
- 2019 Expenses to date (10/28/19) \$118,464.20

**Sales Tax – Landfill Fund 13**

Sales Tax Revenue projections are based on taxes collected, garbage collection, tipping fees and miscellaneous revenues. A special election was held on Saturday April 30, 1983 to authorize the levy and collection of a one (1) percent sales tax to be dedicated and used first for the purpose of paying the costs of constructing, acquiring, improving, maintaining and operating solid waste collection and disposal facilities, collecting and disposing of litter and other loose garbage and closing garbage dumps within the parish. After the one (1) percent sales tax was passed by the

voters of Union Parish Ordinance 349 was introduced by Edward T. Phillips, seconded by James D. Bennett and adopted unanimously by the Union Parish Police Jury on June 14, 1983. Ordinance 349 authorized the imposition and collecting of the tax.

**Professional Fees (013.5.441.15000)**

As with all the other funds, professional fees have increased due to the AUP audit requirements and payroll processing fees.

**Retiree Health Insurance (013.5.441.65000)**

Max Taunton (60 in 2020). Retirees will be notified 3 to 4 months in advance when they are approaching the 65 year age limit. Insurance is based upon a 6% increase. At the time of the budget message the health insurance quotes had not yet been presented.

**Contract (013.5.441.85000)**

Mr. Dumas supplied me with a list of projects/milestones that he anticipates completing in the year 2020. Some of these projects were carried forward from last year. Mr. Dumas is anticipating spending approximately \$2,375,000.00. The projects include: (1) permit modification for new landfill areas on 100 acres, (2) raise leachate pumping station and replace pumps, (3) waste water treatment improvement, (4) relocate white goods storage area, (5) permit renewal, (6) leachate collection system cleaning and inspection, (7) clean out retention pond and (8) increase capacity of storm water runoff retention system. Richard Phelps, Landfill Superintendent, has reviewed the budget and Mr. Dumas' proposals and agrees with what is being proposed.

**Financial Assurance (013.5.441.99000)**

This amount has been increased to \$600,000 based on the projections from Mr. Dumas.

**Appropriation to General Fund (013.5.695.09000)**

This is the proposed transfer for the Detention Center Fund.

**Appropriation to General Fund (013.5.695.10000)**

This is the proposed transfer for the Road Maintenance Fund.

**Litter Court Fund 15**

Litter Court Revenue projections are based on fines collected. There has been no activity in this account for the year 2019. Either no tickets have been written or no revenue has been collected.

**Union Parish Communication District – 911 Fund 17**

Union Parish Communication District Revenue projections are based on taxes collected on prepaid cell phones, cell phones and landlines. The Town of Marion and Town of Bernice contribute to 911 by paying one-third of the assistant administrator's salary. The contribution is for dispatching 911 calls for the Town of Marion and Town of Bernice.

**Other Salary (017.5.400.12000)**

This figure is based on four full time employees and two part-time employees.

**Collections – Sales Tax Fund 19**

Collections – Sales Tax Revenue comes from the Sales Tax/Landfill fund. Monies are allocated in the budget to be transferred from Fund 13 (Sales Tax – Landfill) on an as needed basis up to \$1,000,000.00.

**Retiree Health Insurance (019.5.441.65000)**

Stanley Glosson (61 in 2020). Retirees will be notified 3 to 4 months in advance when they are approaching the 65 year age limit. Insurance is based upon a 6% increase. At the time of the budget message the health insurance quotes had not yet been presented.

**HUD – Section 8**

This program is federally funded. HUD director, Sharon Dixson, prepares her own budget.

**Homeland Security**

Up until 2017 this account was kept in a separate checking account. In order to be more transparent and have a better audit trail this account is now being managed in the Master Account. The police jury is paying for the Homeland Security Director's salary up front and then being reimbursed by GOHSEP.

**Conclusion**

In meeting with the department heads of the Road Department, Landfill, 911 Communications and the Warden each was given the opportunity to contribute to the budget process for their respective departments. While organizing the budget for fiscal year 2020 I have compared the previous budgets and actual expenditures for the last three (3) years. In doing so I have created a budget for the coming year that takes into account what was necessary in that previous time period and projected the financial requirements that might be necessary for the 2020 fiscal year. I have also tried to anticipate and allow for contingencies that might arise during the coming year. It is my responsibility to be a good steward of the monies flowing through Union Parish government and I take that obligation seriously.

*Paula Strickland  
Secretary/Treasurer  
Union Parish Police Jury*