

UNION PARISH POLICE JURY
2022 ANNUAL OPERATING BUDGET

POLICE JURORS

Johnny Buckley, President	District 4
Brenda Abercrombie, Vice President	District 8
Curtis Moses	District 1
Nathan Pilgreen	District 2
DeWayne Ramsey	District 3
Ben Bridges	District 5
Ceis Nyegaard	District 6
LW Nolan	District 7
John Watley	District 9

DEPARTMENT HEADS

Paula Strickland, Secretary/Treasurer

Judith Hampton, Legal Counsel

Shannon Futch, Homeland Security Director

Scottie Shreve, Public Works Director

Lane Rugg, Road Superintendent

Stephanie Herrmann, Library Director

Alan Hyde, 911 Communications Director

Sharon Dixson, HUD Section 8 Director



Union Parish Police Jury

Finance Committee Members

Ben Bridges – Chairman
Nathan Pilgreen – Vice Chairman
Brenda Abercrombie
L.W. Nolan

FUND	CASH IN BANK AS OF 11/29/21	LAMP INVESTMENT
General	\$377,154.21	\$531,881.54
Road Maintenance	\$	\$162,339.51
Road Construction	\$372,395.38	\$310,071.17
Library	\$844,358.75	\$128,220.55
Unemployment	\$1,033.37	\$0.30
Airport	\$3,041.55	
Off Duty	\$20,337.68	\$12.68
Detention Center	\$700,260.43	\$40,479.89
Sales Tax - Landfill	\$5,451,526.19	\$846,777.00
Health Unit	\$97,328.22	\$475,924.31
Litter	\$2,073.17	
911	\$246,357.05	\$18,714.72
Collections	\$148,382.32	
Section 8	\$84,926.51	

2022 Budget Message

The budget for 2022 continues the 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. In preparing this budget I cautiously considered that the world is still amid the COVID pandemic and that the condition of the national, state and local economy is still being impacted in largely unpredictable ways. After taking this into account, as well as analyzing the spending trends from previous years, this is a balanced budget that utilizes all available sources of revenue and efficiently meets 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. Each year they appoint a president as their chairman to preside over their meetings. The current jurors are as follows: Curtis Moses (District 1), Nathan Pilgreen (District 2), DeWayne Ramsey (District 3), Johnny Buckley (District 4), Ben Bridges (District 5), Ceis Nyegaard (District 6), L.W. Nolan (District 7), Brenda Abercrombie (District 8) and John Watley (District 9). The current juror terms will expire January 7, 2024. 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 jury 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 to buildings; (4) providing the construction and maintenance of roads, bridges and drainage systems; (5) establishing programs and policies for the parish system; (6) approving the annual operating budget and financial spending; (7) providing for the health and welfare of the poor, disadvantaged and unemployed in the parish and generally directing the activities and functions under its jurisdiction. 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). 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 Payroll Bank Account which is a wash-out account. The funds that are needed for Payroll are transferred from the Master Account to the Payroll Account.

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 were inadvertently coded incorrectly a journal entry is needed. In October/November a proposed budget is printed for each department supervisor. This year the Public Works Director was included in the Road and Landfill budget process. Department Heads are asked if their department will be doing any road projects next year (road department), any major equipment to be purchased (all departments) or if there are any major projects at the landfill. If possible, each department supervisor will sign off on their proposed budget. With the exception of the Library and Section 8, the Secretary/Treasurer prepares all of the budgets for the parish. The Secretary/Treasurer reviews the Library and Section 8 budget and offers suggestions.

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. Once the budget is prepared a Finance meeting is needed for the proposed budget to be presented to the committee. The committee is asked to review and discuss. At this time any necessary changes will be determined. 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. The notice must be published at least ten days prior to the date of the hearing. A public hearing will be held at a special meeting in December. After 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 up or down in the total budget it is usually left alone.

General Fund – Fund 01

General Fund Revenue projections are based upon information supplied by the Union Parish Tax Assessor, analyzing previous year's income and an assumption of slight revenue growth. The General Fund is always considered a major fund of the Parish. The General Fund is funded primarily through an **Ad Valorem Tax of 2.790 mills**. According to the assessor, one mill brings in **\$151,068**. The Ad Valorem is projected by using the Grand Recap supplied by the Union Parish Assessor. The General Fund also receives revenue from various state and local monies (alcoholic beverage tax, insurance occupational license fees, severance tax for timber/oil, bookkeeping fees from the library and health unit, building permits and rent for various agencies). The General Fund also receives revenue from each Department of Motor Vehicle transaction.

Several costly legislative mandates come out of the General Fund.

- **District Attorney:** The police jury provides office space for the District Attorney's office and is mandated by state law to pay a portion of the District Attorney and Assistant District Attorney's salaries. Rather than pay the actual salaries plus benefits the jury

agreed around 2003 to pay a flat fee of \$10,000 per month for the support of the DA's office. See La Revised Statute 16:111-16:116.

- **Clerk of Court:** La Revised Statute 33:4713 provides that each parish shall provide an office space as well as furniture and equipment. The parish pays for the Clerk of Court's online indexing fees as well as any recording equipment needed for their day to day court operations.
- **Registrar of Voters:** The Registrar of Voters also falls under La Revised Statute 33:4713. They are also provided an office space as well as *necessary* furniture and equipment. The jury pays for travel, training, dues and the Registrar of Voters bond.
- **Coroner:** The parish is mandated by state law to pay fees for services performed such as conducting investigations, performing autopsies, appearing in court and performing laboratory tests. The coroner has an office located in the Union Parish Health Unit and he/she is furnished the necessary supplies and equipment to perform his/her job. The salary of the Coroner and the Deputies are funded through the General Fund. Please see La Revised Statute 13:5706. The Coroner is requesting additional funding for the year 2022.
- **Homeland Security:** The Union Parish Homeland Security Director's salary is funded 100% by the EMPG grant. Most of the office supplies and expenses are reimbursed through this same grant. If necessary, additional supplies are funded through the General Fund.
- **Public Safety/Sheriff Department:** The parish provides utilities and maintenance for the Union Parish Sheriff's Department. The parish also pays Green Oaks Juvenile Detention Center for the housing/medical needs for juveniles that are ordered by the court.
- **LSU/AG – County Agent:** Union Parish Police Jury has entered into a Cooperative Endeavor with the LSU AgCenter. They provide extension programs for Agriculture/Natural Resources, 4-H Youth Development, Family/Consumer Sciences and Community Economic Development.
- **Justices of the Peace and Constables:** There are three Justices of the Peace and three Constables. The parish pays for necessary training for the JP's and Constables. They attend a yearly conference. By law they are required to attend the conference at least once in a two-year period. The jury also contributes \$100 a month per JP and Constable. The state contributes \$100 per month as well.

Please note the following:

Employee Raise:

A 3% increase was budgeted for each department in case the jury wishes to increase salaries during the year. It is already built in.

Employee Health Insurance:

The Health insurance premiums increased per employee. The premium went from \$767.36 to \$850.23 per employee. Based on 100 employees that is an increase of **\$99,444** a year. There are currently five jurors receiving the opt out payment (Nathan, Johnny, Ben, Ceis and John). There are currently five employees receiving the opt out payment.

Retiree Health Insurance

There are currently eight retirees on the health insurance:

- Buck Brantley (General Fund; age 64)
- Grady McKinnie – (Road Maintenance; age 63)
- Mike Holley – (Road Maintenance; 65 in September 2022)
- Willie Jones – (Road Maintenance; 65 in November 2022)
- Max Taunton – (Landfill; age 62)
- Shane Parks – (Landfill; age 58)
- Gwen Ridgell – (Landfill; age 64)
- Stanley Glosson – (Collections; age 63)
- Richard Phelps – (Landfill; 65 in September 2022)

Retiree insurance is paid until they turn the age of 65. Retirees will be notified three to four months in advance when they are approaching the 65-year-old age limit.

Probation and Juvenile Officer (001.5.122.65000)

This line item is for sanity hearings and competency evaluations. The psych evaluations cost \$1,000 per evaluation.

Office Equipment – Clerk of Court (001.5.124.42000)

Online indexing fees for the Clerk of Court. In exchange for paying the online indexing fees, the jury has been given unlimited access to documents online.

Coroner’s Office Supplies and Equipment (001.5.125.12000)

The Coroner is requesting to purchase a portable building and install a body mortuary cooler. The total cost for the project should not exceed \$12,000. The Coroner has been utilizing out of parish facilities to hold a deceased body until an autopsy can be arranged. The out of parish facilities are now charging \$100 a day plus any cleaning fee that is required. The building with mortuary cooler will be located at the Union Parish Health Unit. There is not a morgue at Union General.

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.

Secretary/Treasurer Training and Conferences

- Police Jury Association Conference
- OPAO (Organization of Parish Administrative Officials) Conference
- GFOA (Government Finance Officers Association) Conference
- Parochial Retirement Workshop

Registrar of Voters

Pat Bankston, Registrar of Voters, submitted a budget request for the following:

- Travel - \$3,000
- Dues - \$750
- Postage - \$2,000

Mrs. Bankston requested a new desk, but a gently used one was found and is being utilized.

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 Cooperative Endeavor Agreement between the Union Parish Police Jury and Louisiana Department of Veterans Affairs was approved during the November meeting. The jury will provide support in the amount of \$800 per month.

Trailblazers (001.5.651.650000)

Increase from \$2,500 a year to \$3,000 a year.

General Fund Transfers

Appropriation to Road Maintenance - \$940,000 (Sales Tax to General)

Appropriation to Airport - \$12,000 (Sales Tax to General)

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 three (3) tax renewals. 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, one mill brings in **\$151,068**. This existing tax has been on the books for several years. It narrowly passed with a vote of 2,352 to 2,242. The Ad Valorem is projected by using the Grand Recap supplied by the Union Parish Assessor. The Road Maintenance also receives revenue from State Revenue Sharing and the State's Parish Transportation Fund. Major expenditures for this fund include personnel salaries plus benefits, gravel, culverts, rock, equipment leases/purchases, vehicle purchases/maintenance and maintenance of the parish road system and bridges. The Road Maintenance Department maintains approximately 550 miles of blacktop roads and 400 miles of dirt roads. The Road Maintenance fund will continue to struggle to keep up with the rising cost of materials and salaries.

Rural Development Grant (002.4.346.00000)

An LGAP (Louisiana Government Assistance Program) application was submitted in 2021 and approved for \$30,000. The application specified a front-end loader was needed in the amount of \$156,806.44. The \$30,000 can be rolled over into next year. That would allow the jury to combine two year's worth of grant monies to put towards the cost of the front-end loader. That has been done in the past.

Equipment Rental (002.5.310.25000)

Three motor graders are being leased at the rate of \$6,900 a month. I also added an additional amount in case other equipment is needed to be leased.

Maintenance Building and Grounds (002.5.310.32000)

After consulting with the Road Superintendent, I added \$12,000 to set up the shop in Marion. This figure includes a building with a small bathroom and the necessary sewer system.

Equipment Repair (002.5.310.34000)

I did not budget as much due to so many repairs being done in 2021. New trucks should help on some of the repair costs. The repair costs for 2021 have been excessive (\$265,051). Repair costs from previous years were as follows:

- 2017 - \$134,788
- 2018 - \$143,700
- 2019 - \$126,000
- 2020 - \$158,400

Equipment Trucks and Heavy Equipment (002.5.310.43000)

The equipment budget has been increased from \$250,000 to \$343,100. After consulting with the Public Works Director and Road Superintendent, the following equipment was suggested as being needed:

- Skid steer (used - \$90,000)
- Front end loader (\$156,806.44) or an Extended side boom with bush hog
- Enterprise vehicles (\$103,800)

Appropriation from General Fund

A \$940,000 transfer has been allocated. This will offset the extra equipment that is being asked for and road materials.

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 three (3) tax renewals. 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, one mill brings in **\$151,068**. This existing tax has been on the books for several years. It narrowly passed with a vote of 2,414 to 2,163.

The 2022 Union Parish Road Program has been allocated \$670,000 for the year. As of December 3rd, 2021, the Loch Lomond Pipe Replacement Project reimbursement payment has not been received. That will add an additional \$625,950.67 back to the road program once it is received.

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. The Library's money flows through the police jury. The Library Fund is under the direction and authority of the appointed Library Board. The President of the Police Jury serves on the board in an advisory capacity. This fund accounts for the revenues and expenditures of the operation and maintenance of the Union Parish Library. The Library Board approves the expenditures of funds and oversees the personnel policies and procedures. The Director, Stephanie Herrmann, answers directly to the Library Board.

A special election was held on December 10, 2016 to renew three (3) tax renewals. 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. 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 e-books, 152 playaways, 2333 movies, 2643 audio books, 479 magazines, 10 laptops, 25 kindles and 22 public access computers. During the aftermath of Katrina and during the local floods here in 2016, the library welcomed hundreds of people seeking digital information about flood insurance/home owners' policies and documents and insurance information was faxed from the library for months while people began to recover their lost homes. Local businesses often use the library's internet access to solicit job applicants and nearly every Monday morning the fax machine is busy sending in timesheets 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 genealogists, researchers and historians. The library has a local presence in nearly every small community in

Union Parish from Little Free Libraries, book nooks, backyard bookshelves, book delivery programs, bookmobile routes, school-daycare based outreach programs and e-book 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.

Airport Fund 07

Airport Fund Revenue projections are based upon grant monies and hangar leases. The airport participates in a General Aviation Airport Maintenance Program. This program allows the jury to receive back a portion of the monies spent on maintenance. The Airport Fund does not sustain itself. The jury normally has to subsidize the Airport Fund and for the year 2022 the budgeted amount is \$12,000.

In 2018, the jury replaced the fuel pumps at the airport. A card reader was installed on the pumps and instead of losing money on fuel the jury is now making a slight profit. For the year 2021, \$11,000 was spent on fuel. To date, \$13,590.49 has been received in fuel income. That is a profit of \$2,590.49.

Any major project is done through the FAA. Each year a Capital Improvement Plan is submitted to the FAA. Federal grant monies are kept in a separate fund. Fund 23 is the Airport Grant Fund and it is a wash out account.

Off Duty Witness Fees Fund 8

Off Duty Witness Fees fund revenue projections are based upon court fines. The fund reimburses off-duty police officers who are called to testify.

Detention Center Fund 11

Detention Center fund revenue projections are based on state funds received for DOC inmates, the 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, one additional police juror, Union Parish Sheriff, District Attorney and the Farmerville Chief of Police. The Secretary of the Union Parish Police Jury may serve as secretary of the commission and the Union Parish Treasurer may serve as ex officio treasurer of the commission. The Union Parish Detention Center Commission shall be the keeper of the Union Parish Detention Center. Unfortunately, there was no tax established when the Union Parish Detention Center was built. The Detention Center has struggled financially over the years, but the Transitional Work Release Program is slowly helping to turn the financial instability around.

Donnie Adams was hired as Warden effective September 21, 2020. Mr. Adams had been acting warden since June of 2020. Ruby Stanley is the Transitional Work release Director. Lisa Salley is the Business Manager.

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 2021, the Health Unit had \$475,899.98 invested with the Louisiana Asset Management Pool, Inc. (LAMP). As of November 30, 2021, the actual cash in bank balance for the Health Unit is \$97,101.85. The total cash, bank and investments, is \$573,001.83. Every effort is being made to keep expenses down. The Police Jury is responsible for the building, utilities, a few office supplies and two full-time employees (a certified nurse's assistant and one receptionist). There is also a temporary receptionist. 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.

The Health Unit Fund will have to take funds out of its LAMP investment account during the year 2022 to operate.

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 and subsequently for collecting and disposing of litter and other loose garbage and closing garbage dumps within the parish. On June 14, 1983 Ordinance 349 was introduced by Edward T. Phillips, seconded by James D. Bennett and adopted unanimously by the Union Parish Police Jury.

Tipping Fees (013.4.600.03000)

I increased the budgeted amount of \$1,240,000 from last year to \$1,700,000. This is a large increase, but will give Scottie something to strive for.

Equipment Repair and Maintenance (013.5.441.32000)

Even though \$283,184.12 was spent during 2021, I only budgeted \$150,000 based on previous years.

- 2018 - \$79,319.52
- 2019 – \$181,440.00
- 2020 - \$92,174

Equipment – Trucks/Heavy Equipment (013.5.441.43000)

The Waste Handler and Enterprise vehicles will be coded to this code.

Engineering Fees – (013.5.441.81000)

Mr. Fourrier has provided an estimate for 2022. Please see handout under Fund 13 (Sales Tax).

Contract (013.5.441.85000)

Mr. Fourrier supplied me with a list of projects that he has suggested for the landfill. They include the following:

- Install Lift Station and Force Main for tie-in to Farmerville POTW
- Leachate Cleanout – SEMS (carried forward from last year)

Financial Assurance (013.5.441.99000)

This amount will decrease to \$500,000.

Appropriation to General Fund (013.5.695.10000)

This is the transfer for Road Maintenance.

Litter Court Fund 15

Litter Court Revenue projections are based on fines collected. The fines collected are distributed among the respective JP and Constables. Taxes are held out and these monies are run through payroll.

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 Union Parish E-911 Communications District approves the budget and approves the expenditures.

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.

HUD – Section 8

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

Homeland Security

Up until last year 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 maintained in the Master

Account. This account is just a wash out account. The police jury is paying for the Homeland Security Director's salary up front and then being reimbursed by GOHSEP.

Conclusion

Ever since the beginning of the lockdown in March 2020 we have been living in unprecedented times. The COVID pandemic introduced dynamic variables into society and even now continues to impact all areas of our lives and our economy. Projecting revenues derived from consumer spending, state appropriations and even garbage disposal has been more difficult due to the influence that COVID continues to have. Revenues from sales taxes, tipping fees, severance taxes, etc. can be affected either positively or negatively in an abrupt manner and as such might influence the budget in ways that we have not experienced in the past. While preparing the 2022 budget I have evaluated the previous year's budget and the actual expenditures for the last three years. I have worked to create a budget that accurately reflects the needs that were exhibited over that previous time period, project the needs for the coming year and also allow for contingencies that may occur in the normal course of business or that might arise due to extenuating circumstances such as the current COVID pandemic.

During the budget process I met with the Public Works Director, Road Superintendent, Landfill Superintendent, 911 Communications Director and the Union Parish Detention Center Business Manager. Each department head was given an opportunity to contribute to the budget process and voice any concerns that they might have. I closely monitor the actual to budget revenues and expenditures and will continue to do so. It is my duty to be a good steward of the parish's money and I do not take that responsibility lightly.

Paula Strickland
Secretary/Treasurer
Union Parish Police Jury