

UNION PARISH POLICE JURY
2023 ANNUAL OPERATING BUDGET

POLICE JURORS

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

DEPARTMENT HEADS

Paula Strickland, Secretary/Treasurer

James Buckley, Legal Counsel

Shannon Futch, Homeland Security Director

Milas J Davidson, Landfill Superintendent

Lane Rugg, Road Superintendent

Stephanie Herrmann, Library Director

Alan Hyde, 911 Communications Director

Audrey Ewing, HUD Section 8 Director



Union Parish Police Jury

Finance Committee Members

L.W. Nolan – Chairman
Ben Bridges – Vice Chairman
DeWayne Ramsey
A.J. Ford

FUND	CASH IN BANK AS OF 11/28/22	LAMP INVESTMENT
General	\$269,123.79	\$537,305.97
Road Maintenance	\$38,569.36	\$163,995.13
Road Construction	\$253,263.55	\$313,233.46
Library	\$813,625.10	\$129,528.12
Unemployment	\$1,033.37	\$0.30
Airport	\$149.22	
Off Duty	\$22,841.39	\$12.68
Detention Center	\$540,778.58	\$40,892.76
Sales Tax - Landfill	\$5,270,985.75	\$855,412.91
Health Unit	\$81,066.05	\$380,152.95
Litter	\$6,948.27	
911	\$257,441.88	\$18,905.63
Collections	\$128,048.89	
Section 8	\$100,535.69	
ARPA	\$3,389,714.12	

2023 Budget Message

The budget for 2023 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. It is a balanced budget utilizing 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 A.J. Ford (District 9). *Mr. Ford was appointed by the Union Parish Police Jury to fulfill the term of John Watley who passed from this life on March 21st, 2022.* 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 multiple 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. 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 budgets 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 approximately **\$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 from 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. *Please note the Clerk of Court requested that the jury considering paying for a criminal minute clerk. The request stated that an average salary and benefit package would average \$54,000 a year. I did not include this because the jury is not obligated to pay this nor can the jury afford to pay this.*
- **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. The Registrar of Voters receives no funding for the office other than what the policy jury contributes.
- **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 requested a portable morgue setup in 2022 and that was granted.
- **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 there 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 Health Insurance:

The Health insurance premiums increased per employee. The premium went from \$850.23 to \$989.67 per employee. Based on 100 employees that is an increase of **\$167,328** for the 2023 budget year.

Retiree Health Insurance

There are currently eight retirees on the health insurance:

- Buck Brantley - (General Fund; age 65 in September 2023)
- Grady McKinnie – (Road Maintenance; age 64)
- Mike Thurston – (Road Maintenance; will begin in January 2023)
- Lane Rugg – (Road Maintenance; will begin in September 2023)
- Max Taunton – (Landfill; age 63)
- Shane Parks – (Landfill; age 59)
- Gwen Ridgell – (Landfill; age 65 in June 2023)
- Stanley Glosson – (Collections; age 64)

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.

Sanity Hearings (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.

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
- Parochial Retirement Workshop
- Landfill Operator A – 10 hours Annual Training - Mandatory

Registrar of Voters

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

- Travel - \$4,000
- Dues - \$550
- Postage - \$2,000
- Office Supplies - \$4,200
- Phone - \$10,200
- Registrar and Chief Deputy Salary

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 Louisiana Department of Veterans Affairs has not submitted an updated Cooperative Endeavor Agreement. The budgeted amount is being left at \$800 per month until the jury is asked to do different.

General Fund Transfers

Appropriation to Road Maintenance

Appropriation to Airport

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 approximately **\$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 fund 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, with the current level of taxes to support it, will continue to struggle to keep up with the rising cost of materials and salaries.

Other Salary (002.5.310.12000)

3 Supervisors

1 Office Assistant (Scarborough)

15 Employees (Bryan, Charles, Davidson, Deron, Margis, McDonald, Raye, Rhodes, Rockett, Simpson, Stripling, Tettleton, Tucker, Ward, Wheelington)

4 available positions budgeted for

Equipment Rental (002.5.310.25000)

Three motor graders - \$6,900 monthly (amount includes all three)

Two Mack Trucks - \$4,500 monthly (amount includes all three)

Equipment Repair (002.5.310.34000)

I budgeted \$220,000 for 2023. The repair costs for 2021 were excessive (\$293,075). Repair costs from previous years were as follows:

- 2019 - \$126,000
- 2020 - \$158,400
- 2021 - \$293,075
- 2022 - \$201,468 to date

Equipment Fuel (002.5.310.34100)

Fuel budget has been increased from \$160,000 to \$275,000 based on current projections. Fuel costs from previous years were as follows:

- 2019 - \$125,174
- 2020 - \$93,498
- 2021 - \$166,285
- 2022 - 240,062 to date

Appropriation from General Fund

A transfer has been allocated.

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 approximately **\$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 2023 Union Parish Road Program has been allocated \$742,000 for the year. As of December 5th, 2022, 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. A FEMA Representative stated the following regarding the reimbursement: “Short of the story is that the project is moving forward. There was a large overrun on this project that had to be reviewed. We’re allowing the overrun that’s related to the actual work, but the overrun related to mitigation must be reviewed and approved by HM specialists once it gets to their queue in EMMIE. The project will be submitted in EMMIE today.” FEMA has been asked to expedite the reimbursement.

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, 2,333 movies, 2,643 audiobooks, 479 magazines, 10 laptops, 25 kindles and 22 public access computers. 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 2023 the budgeted amount is \$15,000.

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 resigned from her position as Transitional Work Release Program Director on August 22, 2022. Lisa Salley, UPDC Business Manager and Captain Tiara Banks have been handling the TWP duties since that time.

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. 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 (one receptionist and one WIC assistant). The jury withdrew \$100,000 out of the Lamp Investment Account for the 2022 Budget. A one millage tax proposition is on the December 10th, 2022 ballot.

- 2015 Expenses \$147,285.43
- 2016 Expenses \$150,925.32
- 2017 Expenses \$144,936.34
- 2018 Expenses \$138,404.22
- 2019 Expenses \$139,430.12
- 2020 Expenses \$112,808.09
- 2021 Expenses \$123,062.47
- 2022 Expenses to date \$101,106.03

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)

In the past, tipping fees included Jackson, Lincoln and Foster Farms. I consulted with our auditor to make sure there was no legal reason I couldn't include other tipping revenue in this category. Anything that comes across the scale is now being classified as tipping revenue instead of miscellaneous revenue.

Customers listed below had tipping fees in excess of \$10,000 for the year 2022 to date:

3D Tree Service	\$ 11,381.20
Domangue Construction	\$ 38,423.03
Foster Farms	\$143,579.40
Get Rid of It	\$ 20,798.33
Jackson Parish	\$271,044.68
Lincoln Parish	\$791,419.57
McGivens	\$ 55,777.65
McLemore's	\$109,723.06
The Trash Guys	\$ 80,401.07

Tipping fee contracts (Jackson, Lincoln and Foster) will increase by 4.7% for the year 2023 per the Consumer Price Index.

Other Salary (013.5.441.12000)

- 1 Assistant Landfill Superintendent (Justin Echols)
- 2 Office Assistants (Branton and Tynes)
- 7 Landfill Employees (Ates, Caughman, Davis, Furlough, Hand, Perritt and Wyatt)

Equipment – Trucks/Heavy Equipment (013.5.441.43000)

Off Road Truck – Only budgeted \$150,000 in hopes of finding something used if the jury votes to approve the expenditure.

Equipment Purchased Building/Grounds (013.5.441.46000)

Request from Echols and Davidson to purchase the following:

Zero Turn Mower	\$10,000
Storage Shed for Mower	\$ 4,000
Tire Machine	\$ 5,000
Pole Barn for tires	\$50,000
Two dump trailers	\$30,000
Weed Eaters	\$ 3,000

Engineering Fees – (013.5.441.81000)

Mr. Fourrier has provided an estimate for 2023. 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
- Topo Survey

Appropriation to General Fund (013.5.695.10000)

This is the transfer for Road Maintenance and Airport.

Litter Court Fund 15

Litter Court Revenue projections are based on fines collected. The fines collected are distributed among the respective JP and/or Constables who wrote the ticket(s). 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, Audrey Ewing, prepares her own budget.

Homeland Security

The police jury is paying for the Homeland Security Director's salary up front and then being reimbursed by GOHSEP.

Conclusion

While preparing the 2023 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.

During the budget process I consulted the Road Superintendent, Assistant 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