

**UNION PARISH POLICE JURY**

**2024 ANNUAL OPERATING BUDGET**

**POLICE JURORS AT THE TIME OF ADOPTION**

<b>Brenda Abercrombie, President</b>	<b>District 8</b>
<b>DeWayne Ramsey, Vice President</b>	<b>District 3</b>
<b>Curtis Moses</b>	<b>District 1</b>
<b>Nathan Pilgreen</b>	<b>District 2</b>
<b>Johnny Buckley</b>	<b>District 4</b>
<b>Ben Bridges</b>	<b>District 5</b>
<b>Ceis Nyegaard</b>	<b>District 6</b>
<b>L.W. Nolan</b>	<b>District 7</b>
<b>A.J. Ford, Jr.</b>	<b>District 9</b>

**DEPARTMENT HEADS**

**Paula Strickland, Secretary/Treasurer**

**James Buckley, Legal Counsel**

**Tommy Durrett, Public Works Director**

**Shannon Futch, Homeland Security Director**

**Milas J Davidson, Landfill Superintendent**

**Stephanie Herrmann, Library Director**

**Alan Hyde, 911 Communications Director**

**Veronica Evans, HUD Section 8 Director**



## **Union Parish Police Jury**

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### **Finance Committee Members**

**DeWayne Ramsey – Chairman**

**Curtis Moses – Vice Chairman**

**Johnny Buckley**

**L.W. Nolan**

## 2024 Budget Message

The budget for 2024 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, Jr. (District 9). The current juror terms will expire January 7, 2024.

The new jurors will start their terms on January 8<sup>th</sup>, 2024 and will take the oath of office at the regularly scheduled meeting on January 9<sup>th</sup>, 2024. The jurors for 2024 – 2028 are as follows: Curtis Moses (District 1), Nathan Pilgreen (District 2), Michael Holley (District 3), Glenn Hutto (District 4), Ben Bridges (District 5), Russell Wade (District 6), Jeremy Hobbs (District 7), Brenda Abercrombie (District 8) and A.J. Ford, Jr. (District 9). 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 of 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, 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, ARPA, CDBG, 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. The Public Works Director was consulted about Road projects, Landfill projects and whether there was any major equipment to be purchased. 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. The Union Parish E-911 Communications budget is approved by the E-911 Commission. The Union Parish Detention Center budget is approved by the Union Parish Detention Center Commission.

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**. The 2023 Grand Recap provided by the Assessor illustrates that one mill brings in approximately **\$157,196** in revenue. The Ad Valorem is also 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. John Belton is the current District Attorney.
- **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. Dodi Eubanks is the current Clerk of Court.
- **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. Pat Temple is the current Registrar of Voters.
- **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. Rene Smith is the current Coroner, but Leah Harris will assume the position March 25<sup>th</sup>, 2024. Ms. Harris ran unopposed.
- **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 \$989.67 per employee to \$1,050.04 per employee. Based on 100 employees that is an increase of **\$72,444.00** for the 2024 budget year.

**Retiree Health Insurance**

There are currently five retirees on the health insurance:

- Grady McKinnie (Road Maintenance)
- Lane Rugg (Road Maintenance)
- Max Taunton (Landfill)
- Shane Parks (Landfill)
- Sharon Dixson (HUD)
- Stacey Stevens (Detention Center)

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.

**Police Jury Salary (001.5.111.13000)**

Police Jurors are paid \$600 per month. The Police Jury President receives an extra \$100 a month. Police Jurors are also eligible for Health Insurance.

**Police Jury Mileage (001.5.111.51000)**

Police Jurors are paid mileage to attend Police Jury meetings.

**Sanity Hearings (001.5.122.65000)**

This line item is for sanity hearings and competency evaluations. The psych evaluations cost \$1,000 per evaluation. Sanity hearings are ordered by a Judge.

**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.

### **Registrar of Voters**

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

- Travel - \$4,000
- Dues - \$550
- Postage - \$2,200
- Office Supplies - \$6,000
- Phone - \$850
- Registrar and Chief Deputy Salary

The Secretary of State reimburses the Police Jury for various items associated with the Registrar of Voters. Those items include postage and some office supplies.

### **Secretary/Treasurer Training and Conferences**

- Police Jury Association Conference
- OPAO (Organization of Parish Administrative Officials) Conference
- OPAO (Organization of Parish Administrative Officials) Board Meetings (Quarterly)
- Parochial Retirement Workshop (Grace)
- Landfill Operator A – 10 hours Annual Training – Mandatory

### **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.

### **Miscellaneous – General Fund (001.5.151.99000)**

The following fishing tournaments have been budgeted for:

- ARKLA Bass Tournament     \$3,750
- Crappie                             \$9,750

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

This code is used for juveniles. The parish must pay for the expenses incurred when juveniles are arrested.

### **General Fund Transfers**

Appropriation to Road Maintenance - \$1,500,000 (Sales Tax Fund to General Fund)

Appropriation to Airport - \$23,000 (Sales Tax Fund to General Fund)

## **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. The Road Maintenance Tax will expire in 2026. The 2023 Grand Recap provided by the Assessor illustrates that one mill brings in approximately **\$157,196** in revenue. This existing tax has been on the books for many years at this funding level. At the 2016 renewal 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. The funds received from appropriated State money are based on miles and population. 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 (Nyegaard \$47,840; Ates \$46,280; and Williams \$44,200)

1 Office Assistant (Scarborough)

18 Employees (Barmore, Bryan, Burden, Deron, Elliott, McDonald, Oser, Raye, Riley, Rockett, R. Scarborough, Simpson, Stripling, Tettleton, Tucker, Ward, Wheelington, E. Williams)

3 extra 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)

Shaw Oxygen and Enviro for miscellaneous rental



**Equipment Repair (002.5.310.34000)**

Based on the trend of the past 3 budget years I have budgeted \$260,000 for 2024. Repair costs from previous years were as follows:

- 2018 - \$143,700
- 2019 - \$126,000
- 2020 - \$158,400
- 2021 - \$293,075
- 2022 - \$215,000
- 2023 - \$254,999.25 to date

**Equipment Fuel (002.5.310.34100)**

Slight decrease in fuel based on 2023 spending. Fuel costs from previous years were as follows:

- 2018 - \$111,302
- 2019 - \$125,174
- 2020 - \$93,498
- 2021 - \$166,285
- 2022 - \$272,206
- 2023 - \$215,334.54 to date

**Training and Continuing Education (002.5.310.36000)**

- Police Jury Conference – Tommy
- LPESA Fall Conference - Tommy
- LPESA Spring Conference - Tommy
- LPESA Board Meetings (3) - Tommy
- Solid Waste Certification - Tommy

**Road Materials and Supplies (002.5.310.37000)**

- 2018 - \$177,954
- 2019 - \$415,750
- 2020 - \$260,305
- 2021 - \$340,050
- 2022 - \$190,625
- 2023 - \$761,904.57 to date
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There have been multiple pieces of equipment purchased for the road department that will allow the road maintenance department to chip/seal their own roads as long as the bid law is not violated. For the year 2024 most of the materials/supplies will come out of Road Construction.

### **002.5.310.43000 (Equipment – Trucks/Heavy Equipment)**

The Public Works Director asked that the following be budgeted for in 2024:

- Lowboy Trailer - \$60,000
- JD 75 Excavator - \$145,000
- 8-yard dump truck - \$130,000
- Asphalt Zipper - \$256,810 after trade in. 1<sup>st</sup> payment not due until 2025

### **002.5.310.44000 (Enterprise)**

- Twelve trucks
- 1 mechanic truck

### **Appropriation from General Fund**

A \$1,500,000 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. The 2023 Grand Recap provided by the Assessor illustrates that one mill brings in approximately **\$157,196** in revenue. This existing tax has been on the books for several many years at this funding level. At the 2016 renewal it narrowly passed with a vote of 2,414 to 2,163. The Road Construction Tax will expire in 2026.

The Road Construction fund will be handled slightly different than in previous years. Instead of hiring an engineer to design, bid out and oversee construction, the Road Maintenance Department will be doing chip/sealing beginning in 2024. The Public Works Director presented the following as a tentative guideline during a previous meeting:

13 miles of 3 shot @ \$53,840 per mile  
6.5 miles of 2 shot @ \$36,995 per mile  
10 miles of 1 shot @ \$18,655 per mile  
Total cost \$1,126,937.50

## **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. The Library Tax will expire in 2026. The Library Support Tax will expire in 2029.

### **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 2024 the budgeted amount is \$23,000.

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 has helped to stabilize the financial instability.

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.

The Union Parish Detention Center Commission approves the budget for the Detention Center. The budget will be presented to the Commission during December 2023.

## **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, one full-time employee and one part-time employee (one receptionist and one WIC assistant). The jury withdrew \$100,000 out of the Lamp Investment Account for the 2023 Budget. A one millage tax proposition failed in December 2022.

• 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	\$114,592.09
• 2023 Expenses to date	\$95,626.27

## **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, 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)**

Tipping Fees are receivables that are generated when the Landfill bills for waste that is weighed on the landfill's scale. The tipping fees can be transferred to other funds that are in need.

Customers listed below had tipping fees in excess of \$10,000 for the year 2023 to date:

Domangue Construction	\$ 65,128.43
Foster Farms	\$220,320.99
Heard Construction Roofing	\$ 10,795.10
Jackson Parish	\$255,747.74
Lincoln Parish	\$804,125.73
Luke Mathis, LLC	\$ 13,147.46
McGivens	\$ 77,658.98
McLemore's	\$267,396.80
The Trash Guys	\$112,654.71

Tipping fee contracts with Jackson Parish and Lincoln Parish have been renewed for an additional two years. The CPI rate increase was 8.0%, but the tipping fee contracts limit increases to no more than 5.0%. Therefore, fees will go from \$28.30 to \$29.72 per ton.

**Public Works Director (013.5.441.10000)**

A Public Works Director was hired in January of 2023.

1 – Tommy Durrett (\$90,000)

**Primary Salary (013.5.441.11000)**

1 – Landfill Superintendent (Milas Davidson - \$48,360)

**Other Salary (013.5.441.12000)**

1 Assistant Landfill Superintendent (Justin Echols - \$39,520)

2 Office Assistants (Branton and Tynes)

5 Landfill Employees (J. Ates, T. Ates, Caughman, Davis and Hand)

1 Mechanic has been budgeted for 2024 at an hourly rate of \$31.25. This is a new position that was created in 2023.

**Equipment – Trucks/Heavy Equipment (013.5.441.43000)**

Cat D5 Dirt Dozier estimated @ \$393,718. This has been budgeted for, but not approved by the jury. The Landfill Compactor was purchased last year out of this line item. The jury will not be spending as much on equipment for 2024 so the equipment budget amount is vastly different from last year.

**Engineering Fees – (013.5.441.81000)**

Mr. Fourrier has provided an estimate for 2023. Please see handouts in folder under Fund 13 (Sales Tax). There is also \$50,000 in engineering fees for Riley Company.

**Contract (013.5.441.85000)**

Installation of Lift Station and Force Main for tie-in to Farmerville POTW

**Appropriation to General Fund (013.5.695.10000)**

This is the transfer for Road Maintenance (\$1,500,000.00) and Airport (\$23,000).

**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 prepares and approves their budget and approves their 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, Veronica Evans, 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 2024 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 Public Works Director, 911 Communications Director and the Union Parish Detention Center Business Manager and Warden. 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*