

**FINANCE COMMITTEE
MINUTES OF MEETING
December 3rd, 2024
3:00 P.M.**

Present: Russell Wade, Ben Bridges, and Mike Holley. Absent: Curtis Moses. Also present: Nathan Pilgreen, Brenda Abercrombie, Andrew Ford, Jr., Chris Strickland, Danielle Harkins, Johnny Creed and Lynn Ramsey.

Mr. Wade called the meeting to order. Mr. Bridges led the group in prayer.

Public Comments were held on agenda items. There were no public comments.

Motion Mr. Bridges, seconded by Mr. Holley and declared adopted by unanimous vote to approve the agenda as written.

Motion Mr. Holley, seconded by Mr. Bridges to approve the minutes of the November 5th, 2024 meeting. Motion carried unanimously.

The Secretary/Treasurer presented a detailed financial report for the month of November. The expense reports, overtime reports, LNB statements and the LAMP statement was mailed to the jurors. The Secretary/Treasurer reported on the following items:

- Ethics and Sexual Harassment Training was conducted the week of November 18th.
UPDC – 29 employees have completed training
UPPJ – 50 employees have completed training
Additional classes will be held in December for those who haven't completed their training.
- Blue Cross Health Insurance November invoice - \$85,700
- Open Enrollment for Health Insurance is now open until December 13th @ noon
- Three pay periods for the month of November – all payroll is high

The Road Department had 264.50 hours of overtime for the month. The overtime has drastically decreased now that the road program is completed. The overtime hours are as follows:

Steve Barmore	4.5
Willie Burden	39 – TWP Inmate
Carroll Cook	1
Billy Deron	9
Felix Elliott	3.5
Phillip Farris	9.5
Tina Fuller	1.5 – Hours at Annex – Paid out of GF
Jory Hudson	12.5
Greg McDonald	11.5
Brian Nyegaard	22
Wayne Oser	7
Ronald Raye	56
Roger Reeves	5.5

Odis Riley	6
Danny Rockett	.5
Richard Scarborough	10.5
Andrew Simpson	9
Rondal Stripling	11
Nicky Tettleton	24.5
Perry Tucker	1.5
Zachary Verdin	7 - Terminated
Zachary Warner	19
Richard Wheelington	4
Scott Williams	13.5

The total amount of salaries for Road Maintenance was \$95,908.00 (\$7,348.51 in overtime).

The Landfill is showing 50.55 hour of overtime for the month.

Tommy Ates	3.98
Jonathan Ates	2
Glynda Branton	2
Sidney Caughman	1
Derrick Cook	26.68
Justin Echols	8.3
Harvey Ellis	.75
Peter Skains	3
James Williams	2.84

The total payroll for the month was \$84,443.07 with \$1,309.84 in overtime.

General Fund

- General Fund received \$25,626.26 in interest from Origin.
Interest rate - 5.26%
- LNB has \$2,351,201 in investment accounts
Interest rate was 4.75% and it has decreased to 4.50% for this month.
- LAMP has \$145,871 in investment accounts
Interest rate was 4.9438% and it has decreased to 4.7985%.
- Severance Tax - \$142,037
- Oil/Gas severance tax - \$12,752
- Opioid Abatement - \$118,343.80

Road Maintenance

- LGAP reimbursements - \$88,282
- Equipment Repair - \$23,176
- Road Materials - \$187,436.50
- A transfer **FROM** Landfill was made **TO** Road Maintenance in the amount of \$1,175,000

Detention Center

- State Fund - \$206,702.86
- TWP - \$26,345.44
- Commissary Transfer - \$321,890.53

Sales Tax Fund 13

- Sales Tax - .01 \$287,825.29
- Tipping Fees \$152,257.43
- Financial Assurance Interest \$46,298.56

A brief discussion was held regarding the difference in interest rates between Origin, LNB and LAMP. The Secretary/Treasurer stated that the 5.26 interest rate with Origin will expire January 31st, 2025. At that time the rate will need to be renegotiated.

At this time Mrs. Ramsey asked if she could speak. Mr. Wade nodded and said "Go ahead." There was a long pause. Mrs. Ramsey asked if that was a yes. Mr. Wade then said, "No, it is not a yes. Never mind. So, are we done with that?" The Secretary/Treasurer then said she was done with the interest rate and moved on to the reporting of Severance Tax.

The Secretary/Treasurer stated that a contract payment came out of Fund 13 for the Leachate Project. The Secretary/Treasurer further stated that budget will be revised at the end of December. At that time there will be one final transfer made to Road Maintenance.

At this time Mr. Creed commented on the Detention Center Budget. Mr. Creed asked if the commissary transfer would be an automatic transfer or will it be on an as needed basis. The Secretary/Treasurer stated that she is hoping the Union Parish Detention Center Commission will approve quarterly transfers. But that will be up to the Union Parish Detention Center Commission. It will be a line item in the budget. That is required by law.

Motion Mr. Bridges, seconded by Mr. Holley, to recommend to the full jury to accept the Revenue and Expense Report for the month of November as presented by the Secretary/Treasurer. Motion carried unanimously.

The Secretary/Treasurer presented each Finance Committee member with a copy of the proposed 2024 amended budget and the proposed 2025 budget. Budget binders were also given out to each juror. The Secretary/Treasurer explained the budget binders and how to find items in the budget. The Secretary/Treasurer highlighted items listed in the Budget Message.

The Secretary/Treasurer also referred to certain Louisiana statutes pointing out why the jury has to contribute support to other entities. This support is known as unfunded mandates. The Secretary/Treasurer announced that the Detention Center Commission will approve their Operating Budget for the Detention Center at some point during the month of December. The Detention Center Commission adopts their own budget so it will not be presented to the Finance Committee. The E-911 Commission will approve their operating budget during a meeting in December.

The Secretary/Treasurer addressed the following:

- Definition of appropriation and what appropriation to and from means

- What happens when a tax distribution is received from sheriff's office
- Where you can find the Police Jury audit and other governmental entity audits
- Where you can find Union Parish Police Jury financial records as well as budget documents
- Timing of the renewal
- Rolling forward
- Grand Recap showing what each taxing body receives

A Finance meeting will be held on December 30th, 2024 @ 9:30 AM. A public hearing will be held on December 30, 2024 @ 10:00 AM followed by a Special Meeting to adopt the budgets. The budget is available for public inspection at the Annex. **No action taken.**

At this time Mrs. Ramsey stated the following: "Paula, I would like it on record that Johnny Creed, a man, was allowed to ask a question, but I was not."

There being no more business to come before the committee, Mr. Wade declared the meeting adjourned upon motion by Mr. Moses and duly seconded by Mr. Bridges on this the 3rd day of December, 2024.

Russell Wade, Chairman
Paula Strickland, Secretary/Treasurer