

UNION PARISH POLICE JURY

2026 ANNUAL OPERATING BUDGET

POLICE JURORS AT THE TIME OF ADOPTION

Glenn Hutto, President	District 4
Mike Holley, Vice President	District 3
Curtis Moses	District 1
Nathan Pilgreen	District 2
Ben Bridges	District 5
Russell Wade	District 6
Jeremy Hobbs	District 7
Brenda Abercrombie	District 8
A.J. Ford, Jr.	District 9

DEPARTMENT HEADS

Paula Strickland, Secretary/Treasurer

James Buckley, Legal Counsel

Matt Ford, Homeland Security Director

Scott Williams, Road Superintendent

Milas J. Davidson, Landfill Superintendent

Stephanie Herrmann, Library Director

Alan Hyde, 911 Communications Director

Veronica Evans, HUD Section 8 Director



Union Parish Police Jury

Finance Committee Members

Russell Wade – Chairman
Ben Bridges – Vice Chairman
Curtis Moses
Mike Holley

2026 Budget Message

The 2026 Budget continues our ongoing effort to strengthen the financial accountability of parish government while meeting the service demands of our citizens and the infrastructure needs of our community. This budget is balanced and utilizes all available revenue sources to efficiently address the needs of Union Parish.

The Union Parish Police Jury serves as the governing authority for Union Parish and operates as a political subdivision of the State of Louisiana. The Jury is composed of nine members, each representing a single-member district, and each serving a four-year term. Annually, the jurors select a president who serves as chairman and presides over all meetings.

The current members of the Union Parish Police Jury are:

- **Curtis Moses** (District 1)
- **Nathan Pilgreen** (District 2)
- **Mike Holley** (District 3)
- **Glenn Hutto** (District 4)
- **Ben Bridges** (District 5)
- **Russell Wade** (District 6)
- **Jeremy Hobbs** (District 7)
- **Brenda Abercrombie** (District 8)
- **A.J. Ford, Jr.** (District 9)

These terms will expire on **January 9, 2028**.

At the time of election, each juror must be a registered voter, a resident of the State of Louisiana for the preceding two years, and domiciled within the district they seek to represent for at least one year prior to qualifying.

Under Louisiana Revised Statute 33:1236, the Police Jury is granted broad authority to regulate and direct the affairs of the parish and its residents. These responsibilities include, but are not limited to:

1. Regulating subdivisions
2. Establishing parish road speed limits
3. Overseeing the construction, maintenance, and repair of parish buildings
4. Providing for the construction and maintenance of roads, bridges, and drainage systems
5. Establishing parish programs and policies
6. Approving the annual operating budget and monitoring financial spending
7. Providing for the health and welfare of the poor, disadvantaged, and unemployed, and directing parish operations within its jurisdiction

Citizens are encouraged to review Louisiana Revised Statute 33:1236 for a comprehensive overview of the Police Jury's responsibilities.

The Union Parish Police Jury operates under a Fund Accounting system. Rather than maintaining multiple checking accounts, the Jury utilizes a single Master Account with multiple funds maintained within it. These funds include:

- General
- Road Maintenance
- Road Construction
- Library
- Unemployment
- Capital Improvements (added in 2025)
- Bridge Fund (added in 2025)
- 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
- Homeland Security

In addition, the Jury maintains a separate Payroll Account, which serves as a wash-out account. Funds required for payroll are transferred from the Master Account into the Payroll Account as needed.

The 2026 Budget reflects our commitment to responsible stewardship, transparency, and effective delivery of services. We remain dedicated to ensuring that Union Parish meets the needs of today while preparing for the challenges and opportunities of the future.

Budgeting Process

The annual budgeting process begins each year in September. During this time, worksheets are generated and General Ledger activity is thoroughly reviewed. Any entries that appear out of the ordinary are examined, and if a transaction has been coded incorrectly, the necessary journal entries are prepared to ensure accurate financial reporting.

In October and November, a proposed budget is developed for each department. Whenever possible, department supervisors review and sign off on their individual proposed budgets. With the exception of the Library and Section 8, all parish budgets are prepared by the Secretary/Treasurer. The Library and Section 8 budgets are prepared by their respective administrators, and the Secretary/Treasurer reviews those submissions and offers recommendations as needed.

The Union Parish E-911 Communications budget is approved by the E-911 Commission, and the Union Parish Detention Center budget is approved by the Detention Center Commission.

Under Louisiana Revised Statute 39:1305, each political subdivision is required to:

1. Prepare a comprehensive budget presenting a complete financial plan for each fiscal year for the General Fund and each Special Revenue Fund;
2. Ensure that the chief executive or administrative officer prepares the proposed budget; and
3. Include within the budget document a budget message signed by the budget preparer.

Once the proposed budget is completed, it is presented to the Finance Committee for review and discussion. During this meeting, any necessary revisions are identified. Following committee review, a public notice is published in the parish's official journal informing citizens that the proposed budget is available for public inspection at the Police Jury Annex Office. This notice also provides the date and time of the public hearing for budget adoption. By law, this notice must be published at least ten days prior to the hearing.

A public hearing is held at a special meeting in December, during which the proposed budget is formally presented and subsequently adopted. The budget may be amended at any point during the fiscal year; however, unless there is a variance of 5% or more—either upward or downward—in the total budget, amendments are generally not required.

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 2025 Grand Recap provided by the Assessor illustrates that one mill brings in approximately **\$182,015.71** in revenue. This amount fluctuates based on current market values. 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 unfunded 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. His term expires on January 10th, 2027.

- **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. Her term expires on June 30th, 2028.
- **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. Leah Harris is the current coroner. Her term expires on March 26th, 2028.
- **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. Matt Ford is the current Homeland Security Director.
- **Public Safety/Sheriff Department:** The parish provides utilities and maintenance for the Union Parish Sheriff's Department. The parish also pays for juveniles that are arrested by the Union Parish Sheriff's Office IF they live in Union Parish.
- **LSU/AG – County Agent:** Union Parish Police Jury has entered into a Cooperative Endeavor Agreement 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 (Josh Acree, Nancy Hearn and Lennie Smith) and three Constables (Scotty Aulds, Mike Estes and Robert Williams). The parish pays for necessary training for the JPs 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 \$1,086.79 per employee to \$1,162.87 per employee which is a 7% increase for the 2026 budget year.

Retiree Health Insurance

There are currently five retirees on the health insurance:

- Lane Rugg (Road Maintenance)
- Shane Parks (Landfill)
- Sharon Dixson (HUD)
- Stacey Stevens (Detention Center)
- Juanita Leichman (Health Unit)

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 Jurors Moses, Bridges, Wade and Abercrombie receive health insurance paid for by the jury.

Police Jury Mileage (001.5.111.51000)

Police Jurors typically receive mileage reimbursement for travel to Regular or Special Police Jury meetings. This mileage reimbursement is usually included in their monthly compensation check. If a Police Juror does not attend a Regular or Special meeting, they are not eligible for mileage reimbursement for that meeting.

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. Projections for this are based on previous years.

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. For several years, Judge Hampton has had a court reporter who is paid as a 1099 employee. When she retires, her replacement will be paid by the Jury. He/she will receive all Police Jury benefits which includes health insurance. An increase has been included in the 2026 operating budget.

Registrar of Voters

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

- Travel - \$8,000
- Dues/Registration Fees - \$1,000
- Postage - \$2,200 – State reimburses for absentee voting
- Office Supplies - \$1,500
- Phone - \$850
- Registrar Salary - \$8,827
Please note that the majority of the Registrar's salary comes from the state.
- Chief Deputy Salary - \$6,720
Please note that the majority of the Chief Deputy's salary comes from the state.
- Part-time salary for office help when Registrar and Chief Deputy are out.

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.

Mrs. Temple has requested additional travel monies for the year 2026. In her request, Mrs. Temple stated that the legislature now requires the Association to have a summer workshop for the Registrar of Voters offices.

Mrs. Temple also requested that her travel budget have some flexibility. Mrs. Temple stated in her budget request that there is usually unexpected travel for herself and the Chief Deputy.

Secretary/Treasurer and Staff Training and Conferences

- Police Jury Association Conference
- OPAO (Organization of Parish Administrative Officials) Conference (Danielle, Grace and Paula)
- Legislative Day
- OPAO (Organization of Parish Administrative Officials) Board Meetings (Quarterly)
- Parochial Retirement Workshop (Paula and 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. In May of 2025, the Union Parish Police Jury signed an updated Cooperative Endeavor Agreement with the Louisiana Department of Veterans Affairs. The monthly support increased from \$800 per month to \$859.09 a month.

Miscellaneous – General Fund (001.5.151.99000)

The following has been earmarked for fishing tournaments if the Jury approves:

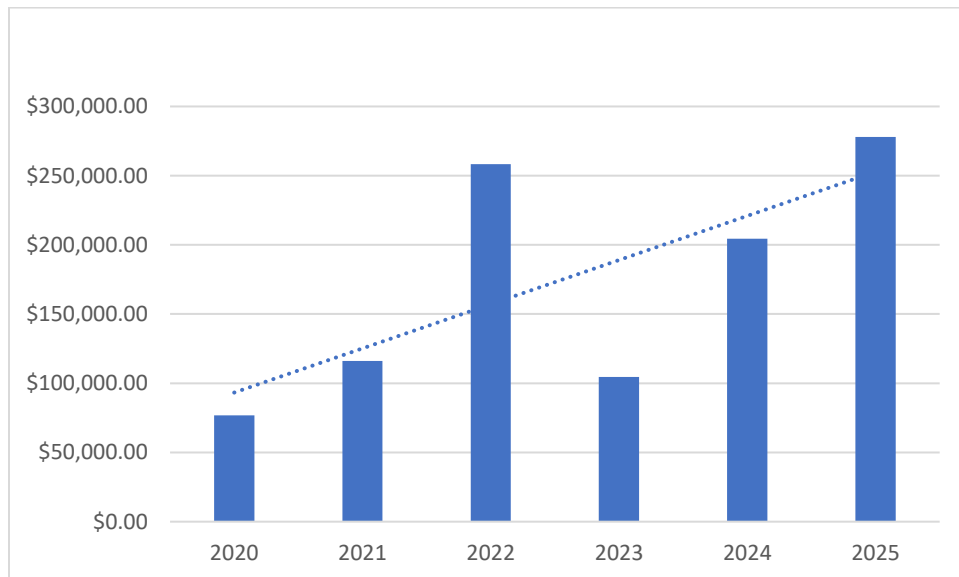
- \$10,000

Materials and Supplies – Building and Grounds (001.5.194.32000)

There were major expenditures in 2024 and 2025 due to the HVAC system at the Courthouse. In 2024, the Union Parish Police Jury began the daunting task of securing a funding source for the needed HVAC repairs. The Jury submitted a Capital Outlay Request to the State of Louisiana and applied for a Delta Regional Authority Community Infrastructure Grant; however, neither application was approved.

Assistance was later sought from U.S. Senator Bill Cassidy, State Representative Chris Turner, State Senator Stewart Cathey, and several aides from Governor Jeff Landry’s office. Ultimately, in March 2025, the Jury voted to borrow the funds necessary to replace the HVAC system.

In 2022, the elevator in the Courthouse was replaced, which caused a temporary spike in expenditures. Expenses decreased in 2023, then rose again in 2024 and 2025 due to the HVAC issues.



Materials and Supplies – Building and Grounds

Feed and Maintaining Prisoners (001.5.201.52000)

This code applies specifically to juveniles. There has been considerable confusion regarding who is responsible for the costs associated with juvenile detention. The Police Jury Association has provided guidance on this issue. If a juvenile is arrested by a municipality and resides within that municipality, the town or municipality is responsible for the cost of housing the juvenile. If a juvenile is arrested outside the municipality and resides outside the municipality, the Parish is responsible. In certain cases, the Parish may also be responsible if the Sheriff's Department takes custody of a juvenile on a warrant.

General Fund Transfers

Appropriation to Road Maintenance - \$3,000,000 (Sales Tax Fund to General Fund)

Appropriation to Airport - \$35,000 (Sales Tax Fund to General Fund)

Appropriation to Detention Center - \$450,000 (Sales Tax Fund to General Fund). This amount will only be transferred if necessary.

Appropriation to Bridge Fund - \$100,000

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. The 2025 Grand Recap provided by the Assessor illustrates that one mill brings in approximately **\$182,015.71** in revenue. This amount fluctuates based on current market values. This existing tax has been on the books for many years at this funding level. The Road Maintenance Tax will expire in 2026. The renewal was placed on the ballot in December of 2024. The renewal was defeated. There was a total of 925 votes cast in favor and a total of 1,454 votes against, resulting in a majority of 529 votes cast against.

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.

In 2025, the Parish was awarded two (2) Local Government Assistance Program (LGAP) grants. These grants were approved during the 2025 funding cycle, with funds scheduled to be received and expended in 2026. The LGAP funds will be applied toward eligible local government needs as outlined in the grant agreements.

Additionally, the Parish has been allocated a Louisiana State Line Item Budget Appropriation to be received in 2026. This appropriation is specifically designated for the purchase of a tractor/trailer rig in the amount of \$200,000. The acquisition of this equipment will enhance operational capacity and support essential parish services.

Primary Salary (002.5.310.11000)

The Road Superintendent is Scott Williams. Mr. Williams took the Superintendent position in August 2025. Mr. Williams has been employed with the jury since 1998. The Road Superintendent is a salary position at a yearly rate of \$66,560.00.

Other Salary (002.5.310.12000)**3 District Supervisors/Foremen**

- Brian Nyegaard - \$58,240
- Alan Ates - \$56,160
- Greg Edwards - \$52,000

1 Office Assistant

- Tina Fuller

1 Mechanic

- Andy Raye

21 Employees

- Max Aycock
- Joseph Bryan
- Bruce Carpenter
- Jason Colvin
- Carroll Cook
- Larry Davis
- Todd Eppinette
- Felix Elliott
- Robert Guyweski
- Barrett Gwin
- Chad Higginbotham
- Greg McDonald
- Wayne Oser
- Roger Reeves
- Odis Riley
- Andrew Simpson
- Nicky Tettleton
- Zachary Warner
- Richard Wheelington
- TWP Worker
- TWP Worker

Please note that no pay increases have been calculated in.

Equipment Rental (002.5.310.25000)

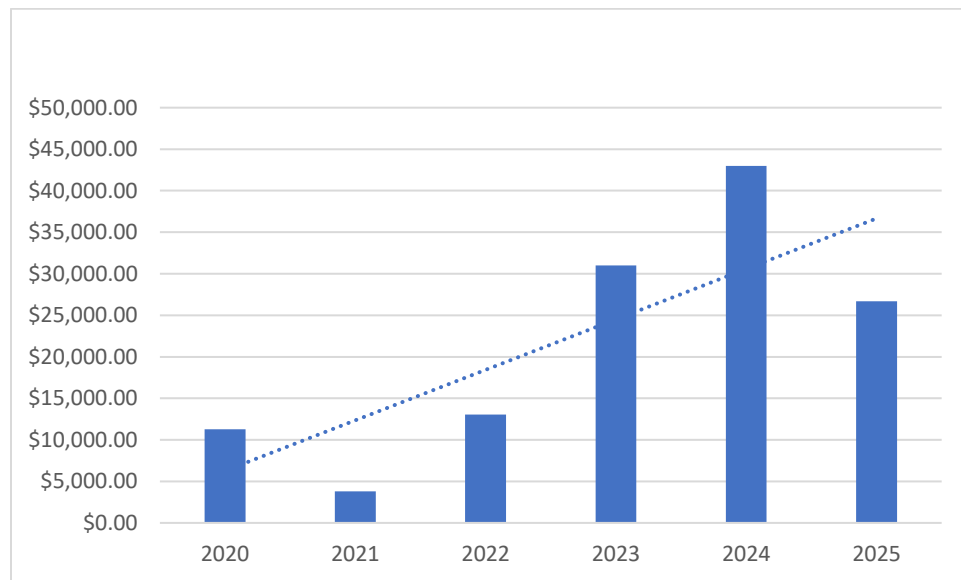
Two Mack Trucks - \$4,500 monthly (amount includes both trucks)

Shaw Oxygen and Enviro for miscellaneous rentals

Motor Grader – Estimated \$5,000 a month

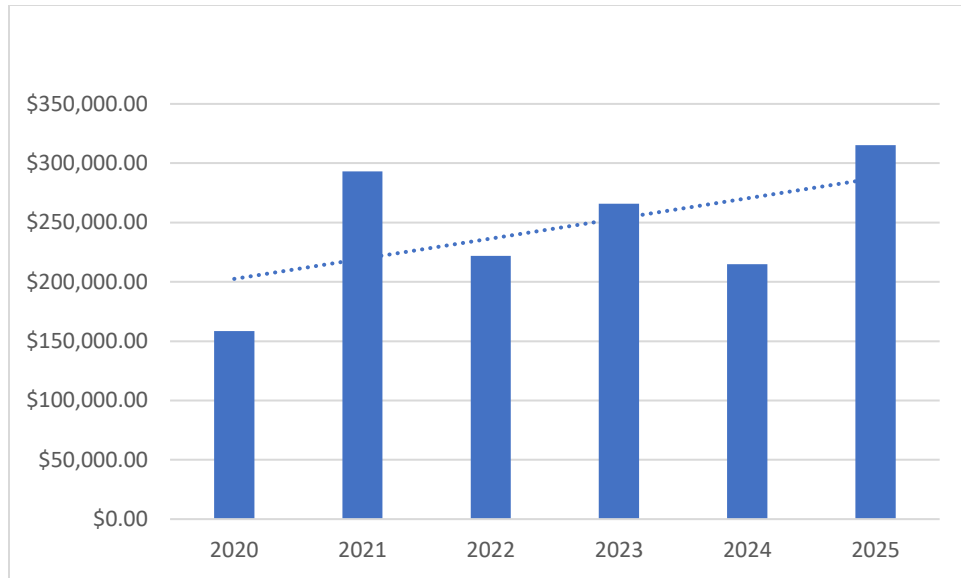
Maintenance Building and Grounds (002.5.310.32000)

This line item has fluctuated over the years depending on how much work has been done on the Road Department yards and various maintenance items. This covers the Farmerville, Marion and Spearsville locations.

**RM - Maintenance Building and Grounds****Equipment Repair (002.5.310.34000)**

Based on the trend of the past 5 budget years, \$300,000 has been budgeted for repair costs in 2026. The repair costs for 2025 will be higher due to the repairs for the three (3) motor graders that are to be returned. Repair costs from previous years were as follows:

- 2020 - \$158,400
- 2021 - \$293,075
- 2022 - \$222,000
- 2023 - \$266,000
- 2024 - \$215,000
- 2025 - \$315,305 to date

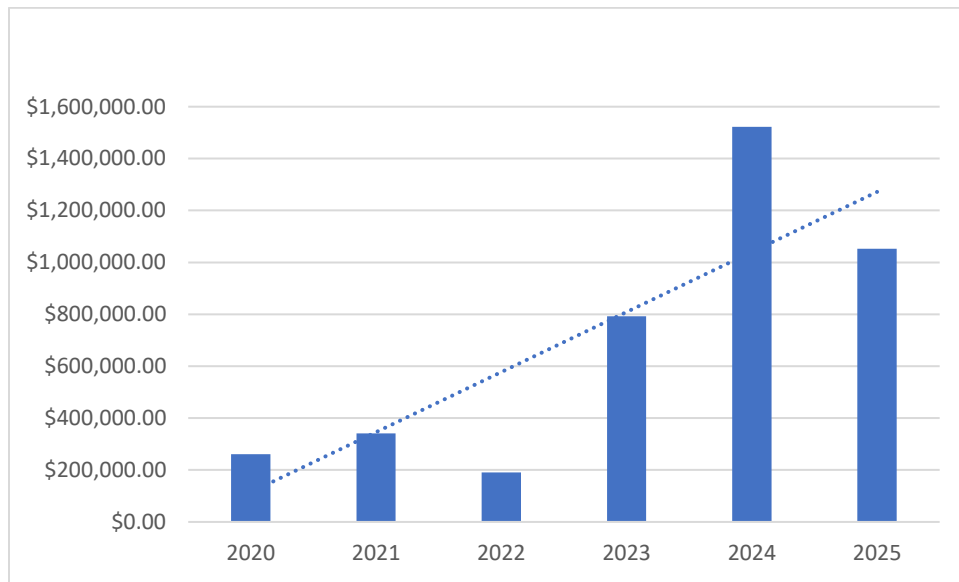


RM – Equipment Repair

Road Materials and Supplies (002.5.310.37000)

- 2020 - \$261,000
- 2021 - \$341,000
- 2022 - \$191,000
- 2023 - \$792,000
- 2024 - \$1,522,000
- 2025 - \$1,052,031

Please note that Road Materials and Supplies has increased drastically over the years. The jury has purchased multiple pieces of equipment 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. More work is being done in-house with the proper equipment.



RM – Road Materials and Supplies

002.5.310.43000 (Equipment – Trucks/Heavy Equipment)

The following equipment has been budgeted in 2026:

- Two Motor graders - \$622,000
- Balance on JD Tractor (LGAP) - \$20,000
- Balance on Mini-X (LGAP) - \$40,000

002.5.310.44000 (Enterprise)

- Twelve trucks
- 1 mechanic truck

Appropriation from General Fund

A \$3,000,000 transfer has been allocated. The transfer will initiate from the Landfill, go to the General Fund and then to the Road Maintenance Fund. The monies will be transferred on an as needed basis.

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. There is 5.13 mills to be levied all property subject to taxation in Union Parish for the construction of roads and bridges. The 2025 Grand Recap provided by the Assessor illustrates that one mill brings in approximately **\$182,015.71** in revenue. This amount fluctuates based on current market values. This existing tax has been on the books for many years at this funding level. The Road Maintenance Tax will expire in 2026. The renewal was placed on the ballot in December of 2024. The renewal was defeated. There was a total of 914 votes cast in favor and a total of 1,462 votes against, resulting in a majority of 548 votes cast against.

For the year 2025, the Road Construction fund was handled slightly different than in previous years. Instead of hiring an engineer to design, bid out and oversee construction, the Road Maintenance Department chip sealed 8.2 miles of road for the 2025 Union Parish Police Jury Road Program. The 2025 program roads are listed below:

• Downsview Road from Pittman Road to La. Highway 15	2.2 miles
• Sardis Church Road from La. Highway 33 to End of Maintenance	3.1 miles
• Village Creek Road from Pisgah Church Circle to End of Pavement	.6 miles
• Dale Love Road from Love Road to End of Pavement	.9 miles
• Lolley Road from Emmett Road to End of Maintenance	.5 miles
• Holland Road from Newman Road to La. Highway 550	.9 miles
Total Miles	8.2 miles

Please note: The Roads for the 2026 Road Program will be decided during the December meeting.

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 7th, 2024 regarding 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 1,230 to 1,147. 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 General Aviation Maintenance Program was cut drastically beginning in year 2025. The Airport Fund does not sustain itself. The jury normally has to subsidize the Airport Fund and for the year 2026 the budgeted amount is \$35,000.

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.

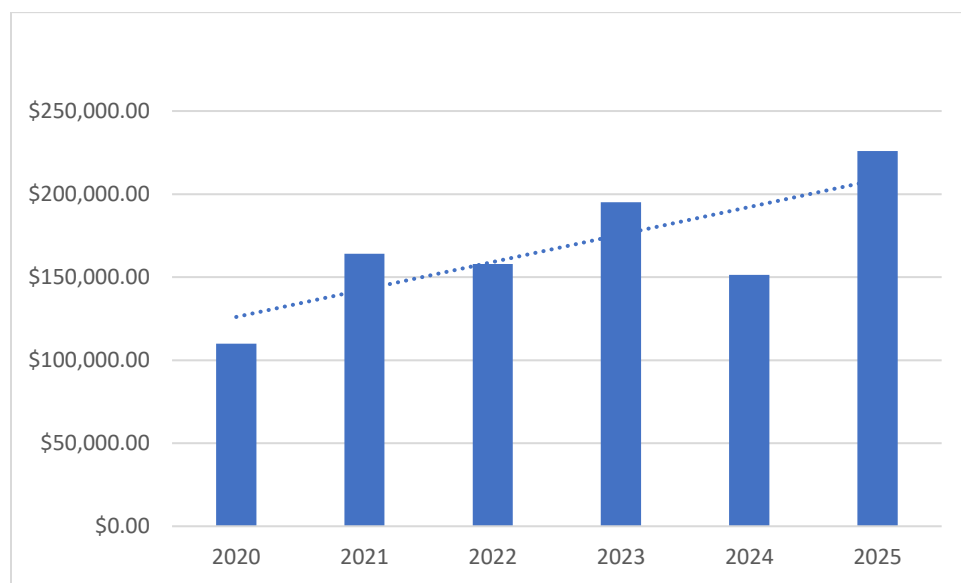
Donnie Adams was hired as Warden effective September 21, 2020. Mr. Adams had been acting warden since June of 2020. A Deputy Warden was appointed in 2025. Tiara Banks was promoted to Deputy Warden during the July 15th, 2025 Union Parish Detention Center Commission meeting.

The Union Parish Detention Center Commission approves the budget for the Detention Center. The budget will be presented to the Commission during the month of December 2025.

The expenditures for Materials and Supplies – Building and Grounds have shown fluctuations over the years. However, the overall trend reflects a steady increase in costs, largely due to the aging condition of the facilities. As the buildings have grown older, maintenance needs have become more frequent and complex, driving up expenses for repairs, upkeep, and essential

supplies. Common maintenance issues include roof repairs, HVAC servicing, plumbing, as well as electrical work. Repair costs from previous years were as follows:

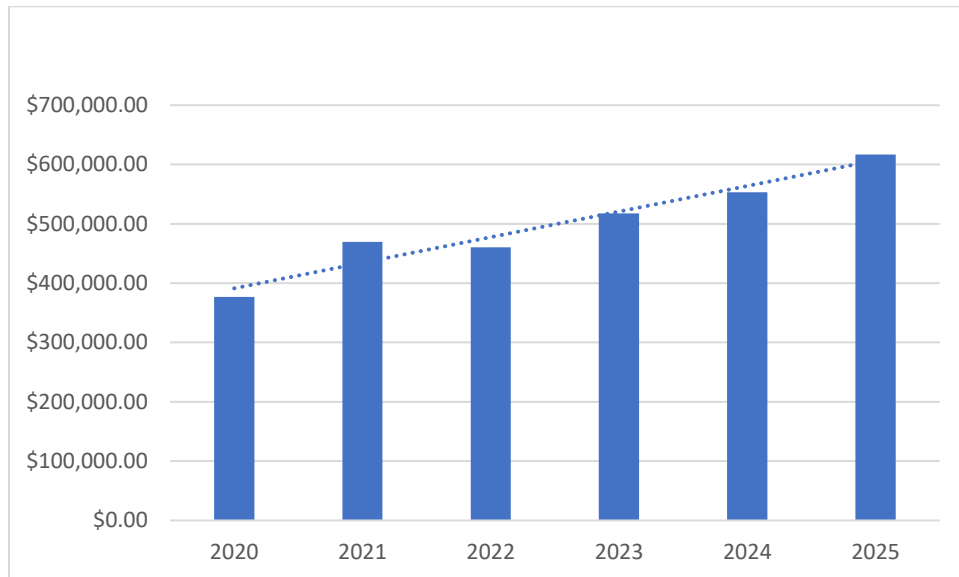
- 2020 - \$110,000
- 2021 - \$164,000
- 2022 - \$158,000
- 2023 - \$195,000
- 2024 - \$151,364
- 2025 – 226,000



UPDC – Materials and Supplies – Building and Grounds

Another significant expenditure for the Detention Center is food services. Food costs fluctuate in direct proportion to the number of inmates housed. While the Detention Center receives funding to cover meals for state inmates, no such funding is provided for Parish inmates, creating an additional financial burden. To manage operations efficiently, food services have been contracted out, though this remains a considerable and recurring expense. Food costs from previous years were as follows:

- 2020 - \$376,648
- 2021 - \$469,809
- 2022 - \$460,308
- 2023 - \$517,837
- 2024 - \$553,414
- 2025 - \$616,945



UPDC - Food

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. The jury tried once again in December of 2022 to attain a millage. The one millage tax proposition failed. Every effort is being made to keep expenses down. The Police Jury is responsible for the building, utilities and a few office supplies. The Police Jury has no employees at the Health Unit. The last employee retired mid-2025. Her health insurance is being paid until she turns 65.

• 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	\$100,759.49
• 2024 Expenses	\$89,167.15
• 2025 Expenses to date	\$60,810.00

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 \$75,000 for the year 2025 to date:

- Lincoln Parish Police Jury
- Jackson Parish Police Jury
- The Trash Guys
- Case Farms, LLC
- Domangue Construction
- McGivens
- TAS Environmental
- Dump & Geaux

Tipping fee contracts with Jackson Parish and Lincoln Parish are in the renewal process. The Jury voted to increase tipping fees for Lincoln and Jackson Parish as follows:

Year One (1), 2026	\$36.00 per ton
Year Two (2), 2027	\$37.00 per ton
Year Three (3), 2028	\$38.00 per ton
Year Four (4), 2029	\$39.00 per ton
Year Five (5), 2030	\$40.00 per ton

All other out of parish tipping fee customers will be increased to \$39.00 a ton, beginning January 1st, 2025.

Primary Salary (013.5.441.11000)

The Landfill Superintendent is Milas J. Davidson. Mr. Davidson has been employed with the Jury since March 5th, 2012. The Landfill Superintendent is a salary position at a yearly rate of \$66,560.00.

Other Salary (013.5.441.12000)

Assistant Landfill Superintendent

- Justin Echols

Scale Operator

- Jean Branton

5 Landfill Employees

- Sidney Caughman
- William Davis
- David Evans
- Greg Hand
- David Wyatt

Equipment – Trucks/Heavy Equipment (013.5.441.43000)

- SI-Tech GPS Equipment - \$65,000

Engineering Fees – (013.5.441.81000)

Mr. Fourrier has provided an estimate for 2026. Please see handouts in folder under Fund 13 (Sales Tax). All of the projects he has planned have been included in the 2026 Operating Budget. These projects were discussed at the Landfill Committee meeting held on November 4th, 2025, but were not voted on.

Contract (013.5.441.85000)

- Delta Land Surveying
- Cell 3B Construction Costs

Appropriation to General Fund (013.5.695.10000)

Transfers proposed for the following:

- Road Maintenance - \$3,000,000
- Airport - \$35,000
- Union Parish Detention Center - \$450,000
- Bridge Fund - \$100,000

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.

Other Salary (019.5.441.12000)

- Derrick Cook
- Roy Dismuke
- Pervis Dixon
- Harvey Ellis
- Jylon Fields
- Willie Huey
- Charles Jonkheer
- Roy Kendrix
- Dequincy Morgan
- Elvis Nyegaard
- Josh Ratcliff
- Anthony Traylor
- Timothy Williams

HUD – Section 8

This program is federally funded. The Section 8 budget was prepared by Trish Hamaker. Mrs. Hamaker works for HUD and has been helping Mrs. Evans with the budget.

Homeland Security

The police jury is paying for the Homeland Security Director's salary up front and then being reimbursed by GOHSEP (Governor's Office of Homeland Security & Emergency Preparedness).

Conclusion

During the preparation of the 2026 fiscal year budget, I carefully reviewed the last three years of revenues and expenditures, along with the prior year's budgetary documents, to identify areas of need and opportunity. My goal has been to create a balanced budget that provides Union Parish with a solid foundation to deliver on our priorities and projects in the year ahead.

This process has been collaborative. I worked closely with each department to gather feedback, consider requests, and address concerns. I also consulted with the 911 Communications Director, the Union Parish Detention Center Business Manager, and the Warden to ensure their operational needs were fully considered.

As always, I will continue to monitor revenues and expenditures on a monthly basis, comparing actual results to our budgetary plans. Fiscal stewardship is a responsibility I take seriously, and I remain committed to ensuring that every dollar is used wisely for the benefit of our parish.

I want to extend my sincere thanks to the Police Jury, our dedicated employees, and the residents of Union Parish. Your support and commitment have been essential in helping us achieve our goals over the past year, and together we will continue building a stronger future for our community.

*Paula Strickland
Secretary/Treasurer
Union Parish Police Jury*