

East Feliciana Parish
Police Jury

ANNUAL OPERATING BUDGET

For the Year Beginning January 1, 2020
And Ending December 31, 2020



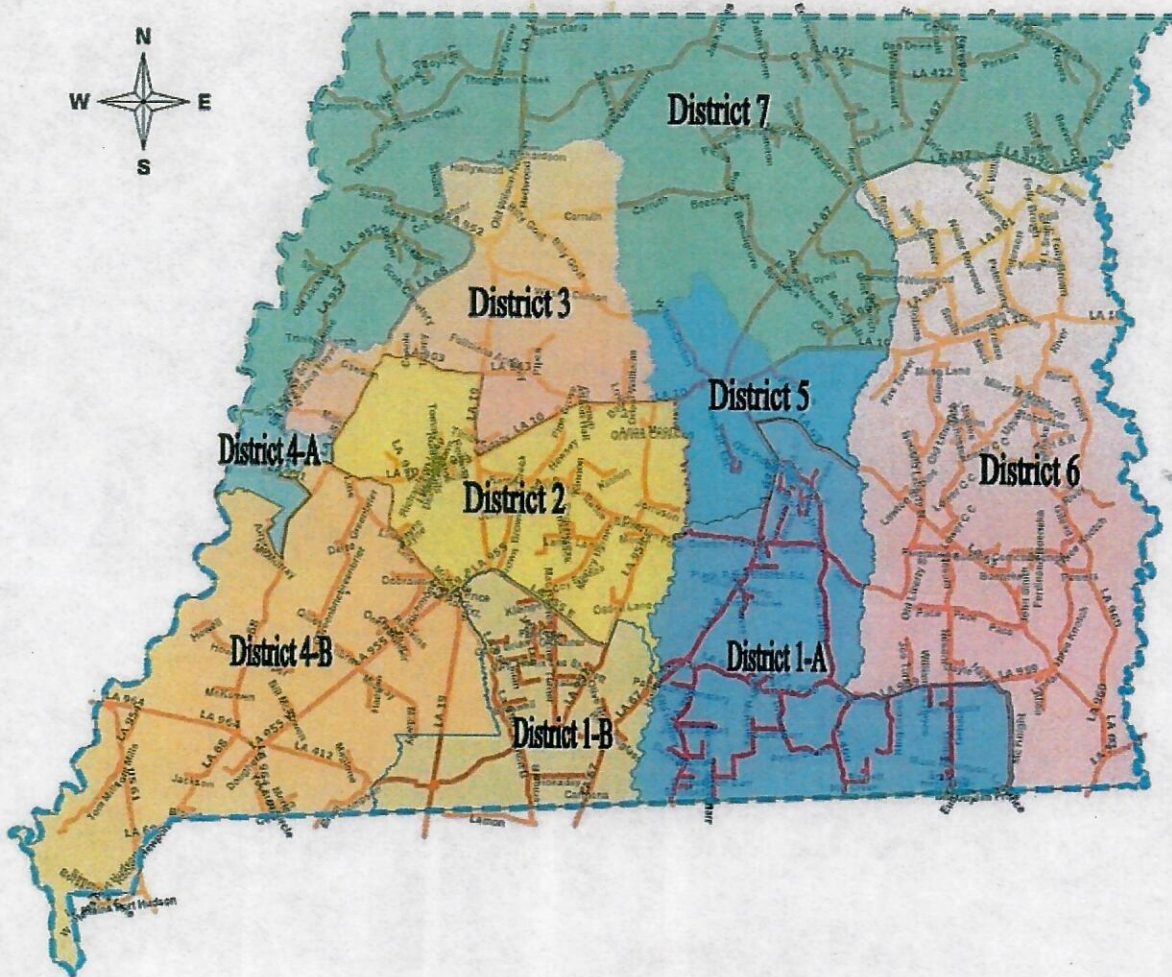
Proposed & Presented By:

Sonya Jewell Crowe

Parish Manager & Parish Treasurer



EAST FELICIANA PARISH



<u>District</u>	<u>2019 Officials</u>	<u>2020 Officials</u>
District 1-A	H. Glen Kent	Chrissie O'Quin
District 1-B	Chris Hall	Chris Hall
District 2	Edward Brooks, Sr.	Edward Brooks, Sr.
District 3	Jason McCray	Jason McCray
District 4-A	Keith Mills	Keith Mills
District 4-B	G. Dwight Hill	Richard Oliveaux
District 5	Michael Cheatham	Michael Cheatham
District 6	Sean Smith	Kyle Fleniken
District 7	Louis Kent	Louis Kent

12064 Marston Street | P. O. Box 427 | Clinton, Louisiana 70722
(225) 683-8577 Main Office | (225) 683-3104 DPW



**East Feliciana Parish Police Jury
2020 Annual Operating Budget**

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EAST FELICIANA PARISH POLICE JURY 2020 CALENDAR

ALL REGULAR MEETINGS BEGIN AT 6:00 PM
ALL PLANNING & ZONING MEETINGS BEGIN AT 6:00 PM
ALL POLICE JURY OFFICES ARE CLOSED ON HOLIDAYS SHOWN

JANUARY							FEBRUARY							MARCH							
SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	
			1 New Year HOLIDAY	2	3	4							1	1	2 Maps Due REGULAR MEETING	3	4	5	6	7	
5	6 Maps Due	7	8	9	10	11	2	3 Maps Due REGULAR MEETING	4	5	6	7	8	8	9	10	11	12	13	14	
12	13 REGULAR MEETING	14	15	16	17	18	9	10	11	12 PIAL Conference	13 PIAL Conference	14 PIAL Conference	15	15	16 REGULAR MEETING	17	18	19	20	21	
19	20 Dr.MLK Jr HOLIDAY	21	22	23	24	25	16	17 REGULAR MEETING	18	19	20	21	22	22	23	24 P&Z MEETING	25 Committee Night	26	27	28	
26	27 REGULAR MEETING	28 P&Z MEETING	29 Committee Night	30	31		23	24	25 Mardi Gras HOLIDAY	26 P&Z MEETING	27 Committee Night	28	29	29	30	31					
APRIL							MAY							JUNE							
SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	
			1	2	3	4							1	2	1	2 Maps Due REGULAR MEETING	3	4	5	6	
5	6 Maps Due REGULAR MEETING	7	8	9	10	11	3	4 Maps Due REGULAR MEETING	5	6	7	8	9	7	8	9	10	11	12	13	
12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15 REGULAR MEETING	16	17	18	19	20	
19	20 REGULAR MEETING	21	22	23	24	25	17	18 REGULAR MEETING	19	20	21	22	23	21	22	23 P&Z MEETING	24 Committee Night	25	26	27	
26	27	28 P&Z MEETING	29 Committee Night	30	31		24	25 Memorial HOLIDAY	26 P&Z MEETING	27 Committee Night	28	29	30	28	29	30					
JULY							AUGUST							SEPTEMBER							
SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	
			1	2 Independence HOLIDAY	3	4	2	3 Maps Due REGULAR MEETING	4	5	6	7	8			1	2	3	4	5	
5	6 Maps Due REGULAR MEETING	7	8	9	10	11	9	10	11	12	13	14	15	6	7 Labor Day HOLIDAY	8 Maps Due REGULAR MEETING	9	10	11	12	
12	13	14	15	16	17	18	16	17 REGULAR MEETING	18	19	20	21	22	13	14	15	16	17	18	19	
19	20 REGULAR MEETING	21	22	23	24	25	23	24	25 P&Z MEETING	26 Committee Night	27	28	29	20	21 REGULAR MEETING	22 P&Z MEETING	23	24	25	26	
26	27	28 P&Z MEETING	29 Committee Night	30	31	AUG 1	30	31						27	28	29	30 Committee Night				
OCTOBER							NOVEMBER							DECEMBER							
SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	
				1	2	3	1	2 Maps Due REGULAR MEETING	3	4	5	6	7			1 Maps Due	2	3	4	5	
4	5 Maps Due REGULAR MEETING	6	7	8	9	10	8	9	10	11 Veterans HOLIDAY	12	13	14	6	7 REGULAR MEETING	8	9	10	11	12	
11	12 Columbus HOLIDAY	13	14	15	16	17	15	16 REGULAR MEETING	17	18	19	20	21	13	14	15 P&Z MEETING	16	17	18	19	
18	19 REGULAR MEETING	20	21	22	23	24	22	23 Committee Night	24 P&Z MEETING	25 Thanksgiving HOLIDAY	26 Thanksgiving HOLIDAY	27	28	20	21 REGULAR MEETING	22	23 Christmas HOLIDAY	24 Christmas HOLIDAY	25	26	
25	26	27 P&Z MEETING	28 Committee Night	29	30	31	29	30						27	28	29	30 Committee Night	31 New Years HOLIDAY			



East Feliciana Parish Police Jury
2020 Annual Operating Budget

Budget Message

East Feliciana Parish Police Jury
Post Office Box 427
Clinton, Louisiana 70722

Honorable Jurors:

Please find the following Annual Operating Budget proposed for the fiscal year ending December 31, 2020. The budget document includes anticipated revenues and expenditures for the General and Special Revenue Funds of the Parish. The budget objective is to provide first for the essential recurring services to the public, and secondly, for expenditures expected to occur within the current year that are elective in nature. The budget is conservatively estimated and allows for the inflationary costs of providing essential services with no expansion of programs or services. The total revenues for all funds are \$7,714,980 with expenditures in the amount of \$6,707,960 for 2020. This reflects a surplus in the amount of \$1,007,020. Fund balance amounts reflected in the Summary of Appropriations are available to fund objectives not yet identified by the Police Jury at the time the proposed estimates were prepared. I anticipate budget amendments in 2020 to make necessary appropriations for capital outlay expenses, further needs of outside agencies that have not yet been negotiated, and issues that arise that are of an emergency nature.

In 2019, the Parish continued to see growth in collections of Ad Valorem Taxes and Sales & Use Taxes. These positive trends have allowed the Police Jury to grant concessions to allow the growth of business and industry, such as the industrial tax exemption. The Police Jury approved a request for Oil & Grit, LLC, and anticipates a second application soon, related to their anticipated expansions. While the company sees a savings during their expansion, the Parish benefits long-term through job creation and future taxes once the exemption expires.

As we approach 2020, we continue the Parish's disaster recovery projects related to the 2016 flood event to repair many roadways and bridges. The bidding process for the replacement of two major bridges (Carruth and John Thomas) is in progress under the direction of the Homeland Security Director. Closely monitoring the cashflow of the Parish is our highest priority to ensure proper reimbursements from FEMA at 90% of project totals, as well as complying with requirements to receive the 10% matching CDBG funds.

It has been a pleasure to complete my current term as your Parish Manager and Parish Treasurer. I look forward to working with you all through what is sure to be a busy new year in whatever capacity I am able. I appreciate the opportunity to be a public servant in the great parish of East Feliciana.

In your service,

Sonya Jewell Crowe
Parish Manager
Parish Treasurer



**East Feliciana Parish Police Jury
2020 Annual Operating Budget**

Summary of Appropriations

	General Fund	Building Code Fund	Homeland Security Fund	Coroner Fund	Criminal Court Fund
REVENUES					
Taxes	1,387,600	-	-	-	-
Licenses & Permits	163,950	182,250	-	-	85,000
Grants	198,500	-	113,730	-	-
Intergovernmental Revenue	-	-	40,000	-	36,000
Use of Money & Property	13,000	300	-	100	-
Fees, Charges, & Comm of Services	4,900	-	-	40,900	-
Fines & Forfeitures	2,500	-	-	1,500	-
Other Revenues	204,350	-	-	-	2,000
TOTAL REVENUES	1,974,800	182,550	153,730	42,500	123,000
EXPENDITURES					
Legislative	161,630	-	-	-	-
Judicial	308,530	-	-	-	123,000
Elections	54,320	-	-	-	-
Financial & Administrative	522,770	-	-	-	-
Other General Administrative	44,000	-	-	-	-
Public Safety	577,800	-	153,730	-	-
Public Works	-	140,850	-	-	-
Health & Welfare	155,000	-	-	42,500	-
Culture & Recreation	3,150	-	-	-	-
Economic Development & Assistance	30,700	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Financing Sources	116,900	-	-	-	-
TOTAL EXPENDITURES	1,974,800	140,850	153,730	42,500	123,000
SURPLUS/(DEFICIT)	-	41,700	-	-	-
FUND BALANCE, 1/1	1,312,311	137,346	21,766	5,646	13,196
FUND BALANCE, 12/31	1,312,311	179,046	21,766	5,646	13,196



**East Feliciana Parish Police Jury
2020 Annual Operating Budget**

Summary of Appropriations

	Petit Jury Fund	Health Unit Fund	Road & Bridge Fund	Solid Waste Fund	TOTAL
REVENUES					
Taxes	-	530,000	2,007,700	1,800,000	5,725,300
Licenses & Permits	-	-	3,800	-	435,000
Grants	-	15,000	500,000	-	827,230
Intergovernmental Revenue	-	39,000	250,000	50,000	415,000
Use of Money & Property	-	1,000	5,000	5,400	24,800
Fees, Charges, & Comm of Services	-	-	-	-	45,800
Fines & Forfeitures	31,500	-	-	-	35,500
Other Revenues	-	-	-	-	206,350
TOTAL REVENUES	31,500	585,000	2,766,500	1,855,400	7,714,980
EXPENDITURES					
Legislative	-	-	-	-	161,630
Judicial	18,500	-	-	-	450,030
Elections	-	-	-	-	54,320
Financial & Administrative	-	-	-	-	522,770
Other General Administrative	-	-	-	-	44,000
Public Safety	-	-	-	-	731,530
Public Works	-	-	2,309,080	1,695,500	4,145,430
Health & Welfare	-	200,000	-	-	397,500
Culture & Recreation	-	-	-	-	3,150
Economic Development & Assistance	-	-	-	-	30,700
Capital Outlay	-	-	-	-	-
Other Financing Sources	-	-	50,000	-	166,900
TOTAL EXPENDITURES	18,500	200,000	2,359,080	1,695,500	6,707,960
SURPLUS/(DEFICIT)	13,000	385,000	407,420	159,900	1,007,020
FUND BALANCE, 1/1	-	581,519	1,411,307	3,812,042	7,295,134
FUND BALANCE, 12/31	13,000	966,519	1,818,728	3,971,942	8,302,154



The General Fund accounts for the administration of the Police Jury as well as several outside agencies/offices. The main office location is on Marston Street in Clinton. The Parish Manager/Treasurer has closely monitored the budget in 2019, which has allowed the Police Jury to successfully control expenditures. Proper management of the General Fund has identified when budget adjustments were needed and adopted mid-year. Controlling the Parish's own operational expenses has been successful; however, the ability to control the expenditures of other agencies could result in the use of reserve funds in the coming year. The budget will continue to be closely monitored in anticipation of funding levels for these unique situations.

Revenues

Taxes for 2020 are expected to generate approximately \$1.38 million in revenue. Property tax revenue is budgeted at \$490,000 in anticipation of continued growth. Sales tax income is proposed in the amount of \$696,000 and is subject to the general economic conditions in East Feliciana Parish. General severance taxes are remitted from the state and are anticipated to be \$173,000. This has been a volatile revenue in recent years with collections dropping materially in 2016 without significantly rebounding since then and will be closely monitored.

Licenses & Permits are estimated at \$163,950. These revenues are generated from the sale of occupational licenses and alcoholic beverage licenses to local businesses within the Parish. Occupational license collections are budgeted at \$159,000 with alcoholic beverage licenses at \$4,950. These remain steady annually.

Other material revenues for the General Fund are general revenue sharing (\$55,800), flow through income from the Department of Transportation to the Council on Aging (\$140,000), and flow through income for the fire insurance rebate (\$82,300). Noticeably absent from the 2020 proposed budget is the annual operating transfer from the Health Unit Fund (\$250,000 in 2019). As tax revenues become healthier and more stable, operations can be sustained without the transfer. The total revenue from all sources is expected to be \$1,974,800 in 2020.

Expenditures

Total expenditures for 2020 are estimated at \$1,974,800 providing a balanced budget. Any plans for capital outlay expenses will be decided in 2020 and will require a budget amendment to use Fund Balance-Unreserved, over-collection of revenues, or interfund transfers.

In 2020, **Legislative** expenditures totaling \$161,630 include salaries and related benefits of the 9 Police Jurors and for expenses related to conferences and training.

Judicial expenditures in 2020 are proposed at \$308,530. This section of the budget accounts for expenses of several offices including salaries and related benefits of 4 JOP's, 4 Constables, 2 employees in Families In Need of Services (FINS) Program, and a court reporter. Expenses also include a *portion* of salaries and benefits for the District Attorney, 5 ADA's, 4 DA secretaries, and one other court reporter. Although immaterial for a fund this large, it is important to note that the Police Jury is funding increases in retirement rates for employees of other agencies as mandated. Expenses for the Clerk of Court's office include building maintenance, insect abatement, and cleaning services. The overall decrease is due to the completion of the Clerk of Court's office renovations in 2019 approved as one-time funding.



Expenditures (Continued)

Financial & Administrative expenditures are budgeted at \$522,770 in 2020. This section provides for unknown excess expenditures by other parish agencies of which the Parish is mandated by law to pay on their behalf. The Police Jury has no control over these expenditures and estimates them at \$102,870. Also budgeted are salaries and benefits for 5 full-time employees at the main office, the Floodplain Administrator, required insurance (general liability, errors & omissions, public officials, workers compensation), and advertising all Planning & Zoning maps.

Other General Administrative accounts for the regular maintenance of Parish-owned buildings in 2020. In 2019, the main office renovation project was approved to establish a proper meeting space equipped with video and sound equipment to record and live-stream meetings, as was overwhelmingly requested by constituents. Updates to this space include a security wall with service counter for customers, new flooring and sheetrock walls to replace old paneling, and audience seating will be added that did not exist before in the standing room only lobby. We hope the space is welcoming to increase public participation in future meetings.

There are no significant changes in the following sections:

- **Elections:** salaries and related benefits for 2 employees of the Registrar of Voter's office, operating supplies, and other election costs/postage. The decrease is from additional staff training and a special election in 2019.
- **Public Safety:** salary of the Public Defender, flow through payment to fire districts, expenses of the Parish Prison. The Sheriff's Office provides staff and operates the jail and has negotiated with the Parish to provide a portion of the maintenance cost based on pro-rated usage by Department of Corrections inmates housed in the jail.
- **Health & Welfare:** includes flow through payments to the Council on Aging along with \$15,000 in annual support from the Police Jury that is paid monthly.
- **Culture & Recreation:** accounts for utilities and maintenance to several parks in the Parish. In 2019, the Police Jury dedicated \$50,000 for use in parish parks and is reserved in Fund Balance until projects are identified in more detail and appropriations are approved.
- **Economic Development & Assistance:** includes flow through payment to the Tourism Commission along with \$1,000 in annual support from the Police Jury, and funds an annual agreement with the Parish Farm Agent to promote the 4-H program in East Feliciana Parish.
- **Other Financing Sources:** operating transfers to Homeland Security Fund, Coroner Fund, and Criminal Court Funds. Please see those fund details for more information. Anticipated contract negotiations with the newly elected Coroner will need a funding source identified and a budget amendment approved.



**East Feliciana Parish Police Jury
2020 Annual Operating Budget**

General Fund

	CURRENT YEAR					UPCOMING YEAR		
	Original Budget	Amended Budget	Actual YTD as of 11/30/2019	Estimated Remaining For Year	Projected Actual at Year End	% Change Amend Budg vs Proj Actual	PROPOSED 2020	% Char Proj Ac vs Fin Budg
REVENUES								
<i>Taxes</i>								
3110 Ad Valorem Tax	410,000	492,000	492,302	-	492,302	0.06%	490,000	-0.47%
3120 Sales & Use Tax	610,000	699,000	644,711	55,009	699,720	0.10%	696,000	-0.53%
3140 Franchise Tax-Cable TV	12,000	12,000	10,678	-	10,678	-11.01%	10,600	-0.73%
3150 Rent Income	18,000	50,750	49,250	1,500	50,750	0.00%	18,000	-64.53%
3335.2 Severance Tax	173,000	173,000	173,371	-	173,371	0.21%	173,000	-0.21%
Total Taxes	1,223,000	1,426,750	1,370,313	56,509	1,426,822	0.01%	1,387,600	-2.75%
<i>Fines & Forfeitures</i>								
3121 Sale of Adjudicated Property	10,000	10,000	-	2,375	2,375	-76.25%	2,500	5.26%
3170 Petit Juror Compensation	30,000	-	-	-	-	-	-	-
Total Fines & Forfeitures	40,000	10,000	-	2,375	2,375	-76.25%	2,500	5.26%
<i>Licenses & Permits</i>								
3210 Alcoholic Beverage License	4,950	4,950	4,970	-	4,970	0.40%	4,950	-0.40%
3230.2 Occupational License	155,000	155,000	159,048	-	159,048	2.61%	159,000	-0.03%
3250 Tower Fees	-	3,000	3,060	-	3,060	2.00%	-	-100.00%
Total Licenses & Permits	159,950	162,950	167,078	-	167,078	2.53%	163,950	-1.87%
<i>Grants</i>								
3330.4 General State Revenue Sharing	56,000	56,000	55,782	-	55,782	-0.39%	55,800	0.03%
3331.4 State Tourism Grant	2,700	2,700	2,693	-	2,693	-0.26%	2,700	0.26%
3331.8 State Waterworks District Grant	-	5,000	4,998	-	4,998	-0.04%	-	-100.00%
3401.1 Litter Income - KEFB	-	-	25	500	525	-	-	-100.00%
3750 DOTD - COA Income	150,000	135,000	124,175	10,132	134,307	-0.51%	140,000	4.24%
Total Grants	208,700	198,700	187,673	10,632	198,305	-0.20%	198,500	0.10%
<i>Fees, Charges, & Comm For Services</i>								
3410.2 Subdivision Fees	2,500	2,500	6,291	-	6,291	151.63%	4,500	-28.47%
3410.3 Zoning Fees	1,000	1,000	300	-	300	-70.00%	300	0.00%
3410.4 Sale of Documents	200	200	13	-	13	-93.50%	100	669.23%
Total Fees, Chgs, & Comm For Services	3,700	3,700	6,604	-	6,604	78.48%	4,900	-25.80%
<i>Use of Money & Property</i>								
3610.2 Interest Income	5,000	5,000	7,055	165	7,220	44.39%	7,000	-3.04%
3650 Royalties	6,000	6,000	6,089	-	6,089	1.48%	6,000	-1.46%
Total Use of Money & Property	11,000	11,000	13,144	165	13,309	20.99%	13,000	-2.32%
<i>Other</i>								
3180 Off Duty Deputies Income	8,000	8,000	5,048	585	5,633	-29.59%	6,000	6.52%
3270 Fire Insurance Rebate	82,000	82,000	82,311	-	82,311	0.38%	82,300	-0.01%
3271 LWCC Rebate	20,000	58,500	58,591	-	58,591	0.16%	15,750	-73.12%
3370 Transfer In - Health Unit	250,000	250,000	250,000	-	250,000	0.00%	-	-100.00%
3371 Transfer In - Building Code	-	100,000	100,000	-	100,000	0.00%	-	-100.00%
3372 Transfer In - Solid Waste	-	500,000	500,000	-	500,000	0.00%	-	-100.00%
3799 Miscellaneous Income	700	7,200	7,215	-	7,215	0.21%	1,400	-80.60%
3860.15 State Supplemental Pay	9,600	9,600	8,400	800	9,200	-4.17%	9,600	4.35%
3860.25 Reimburse from Criminal Court	39,300	39,300	20,319	19,644	39,963	1.69%	39,300	-1.66%
3860.65 Reimburse from Parish Prison	30,000	53,000	48,250	4,920	53,170	0.32%	50,000	-5.96%
Total Other	439,600	1,107,600	1,080,135	25,948	1,106,083	-0.14%	204,350	-81.52%
TOTAL REVENUES	2,085,950	2,920,700	2,824,946	95,630	2,920,576	0.00%	1,974,800	-64.71%



East Feliciana Parish Police Jury
2020 Annual Operating Budget

General Fund

	CURRENT YEAR						UPCOMING YEAR	
	Original Budget	Amended Budget	Actual YTD as of 11/30/2019	Estimated Remaining For Year	Projected Actual at Year End	% Change Amend Budg vs Proj Actual	PROPOSED 2020	% Change Proj Actual vs Fin Budg
EXPENSES								
Legislative								
4001.2 Salaries - Police Jurors	130,800	130,800	119,900	10,900	130,800	0.00%	130,800	0.00%
4001.3 Benefits - Police Jurors	10,830	10,830	9,930	903	10,833	0.03%	10,830	-0.03%
4001.4 Police Juror Expenses	20,000	20,000	29,448	-	29,448	47.24%	20,000	-32.08%
Total Legislative	161,630	161,630	159,278	11,803	171,081	5.85%	161,630	-5.52%
Judicial								
4002 Petit Juror Expenses	7,500	-	-	-	-	-	-	-
4002.1 Civil & District Court	15,000	15,000	8,427	372	8,799	-41.34%	10,000	13.65%
4002.15 Salaries - JOPs & Constables	38,400	38,400	34,500	3,200	37,700	-1.82%	38,400	1.86%
4002.2 Benefits - JOPs & Constable	1,970	1,970	3,106	287	3,393	72.23%	3,450	1.68%
4002.25 JOPs & Constables Expenses	7,040	7,040	4,306	-	4,306	-38.84%	5,000	16.13%
4002.3 Salaries - District Attorney	19,750	19,750	18,104	1,646	19,750	0.00%	19,750	0.00%
4002.35 Benefits - District Attorney	500	500	715	90	805	60.96%	1,070	32.96%
4002.4 District Attorney Expenses	33,000	33,000	7,318	850	8,169	-75.25%	8,200	0.39%
4003 Salaries - DA Secretaries	35,000	35,000	32,120	2,920	35,040	0.11%	35,000	-0.11%
4003.25 Benefits - DA Secretaries	4,200	4,200	3,851	350	4,201	0.02%	4,200	-0.02%
4002.45 Clerk of Court	152,000	138,000	135,577	2,144	137,720	-0.20%	23,060	-83.26%
4002.5 Salaries - Criminal Court	93,000	93,000	85,254	7,750	93,004	0.00%	93,000	0.00%
4002.55 Benefits - Criminal Court	42,500	42,500	41,916	3,907	45,824	7.82%	47,400	3.44%
4002.6 Criminal Court Expenses	20,000	20,000	35,746	2,870	38,615	93.08%	20,000	-48.21%
Total Judicial	469,860	448,360	410,939	26,386	437,325	-2.46%	308,530	-29.45%
Elections								
4004.2 Salaries - Registrar of Voters	28,950	28,950	26,538	2,413	28,951	0.00%	28,950	0.00%
4004.4 Benefits - Registrar of Voters	5,080	5,080	4,778	448	5,225	2.86%	5,370	2.77%
4004.6 Registrar of Voters Expenses	15,000	15,000	19,497	863	20,361	35.74%	15,000	-26.33%
4004.8 Elections	5,000	5,000	12,526	210	12,736	154.72%	5,000	-60.74%
Total Elections	54,030	54,030	63,339	3,934	67,273	24.51%	54,320	-19.25%
Financial & Administrative								
4001.9 Dues	3,100	3,100	6,445	-	6,445	107.92%	3,600	-44.15%
4002.65 Publications	10,000	10,000	3,073	200	3,273	-67.27%	3,300	0.84%
4005.2 Financial Admin Expenses	130,000	130,000	91,632	8,330	99,962	-23.11%	102,870	2.91%
4005.25 Insurance	100,500	100,500	81,711	821	82,531	-17.88%	85,000	2.99%
4005.3 Salaries - Financial Adm	212,120	212,120	204,050	28,932	232,982	9.84%	230,000	-1.28%
4005.4 Benefits - Financial Admin	75,200	75,200	80,486	8,930	89,416	18.90%	90,000	0.65%
4005.5 Miscellaneous	2,400	2,400	2,065	-	2,065	-13.95%	2,000	-3.15%
4005.6 Assessor Taxation	4,000	4,000	4,201	347	4,548	13.71%	4,000	-12.06%
4106 Postage	1,000	1,000	1,687	308	1,995	99.48%	2,000	0.26%
Total Financial & Administrative	538,320	538,320	475,351	47,867	523,218	-2.81%	522,770	-0.09%
Other General Administrative								
4006.6 Governmental Buildings	143,500	243,500	169,114	101,865	270,979	11.28%	43,500	-83.95%
4105 Litter Expenses - KEFB	500	500	456	-	456	-8.80%	500	9.65%
Total Other General Administrative	144,000	244,000	169,570	101,865	271,435	11.24%	44,000	-83.79%
Public Safety								
4001.6 Off Duty Deputies Expenses	5,500	5,500	2,100	-	2,100	-61.82%	2,500	19.05%
4006.65 Salary - Public Defender	45,000	45,000	37,500	7,500	45,000	0.00%	45,000	0.00%
4101 Sheriff's Office Expenses	5,000	5,000	6,299	556	6,854	37.08%	5,000	-27.05%
4104 Fire Protection	80,000	80,000	82,311	-	82,311	2.89%	82,300	-0.01%
4105.1 Parish Prison Expenses	443,000	405,000	370,291	34,200	404,491	-0.13%	443,000	9.52%
Total Public Safety	578,500	540,500	498,501	42,256	540,756	0.05%	577,800	6.85%



**East Feliciana Parish Police Jury
2020 Annual Operating Budget**

General Fund

	CURRENT YEAR						UPCOMING YEAR	
	Original Budget	Amended Budget	Actual YTD as of 11/30/2019	Estimated Remaining For Year	Projected Actual at Year End	% Change Amend Budg vs Proj Actual	PROPOSED 2020	% Change Proj Actual vs Fin Budg
Health & Welfare								
4302.5 Council On Aging	165,000	165,000	137,925	11,382	149,307	-9.51%	155,000	3.81%
4411 Waterworks Grant	-	5,000	4,998	-	4,998	-0.04%	-	-100.00%
Total Health & Welfare	165,000	170,000	142,923	11,382	154,305	-9.23%	155,000	0.45%
Culture & Recreation								
4505.2 Recreation - Jackson	1,000	1,000	1,064	71	1,135	13.46%	1,100	-3.05%
4505.5 Recreation - Morning Star Park I	500	500	647	53	700	40.04%	700	-0.03%
4505.6 Recreation - McManus	1,000	1,000	1,103	108	1,211	21.07%	1,200	-0.89%
4505.8 Recreation - Wilson Comm Ctr	150	150	-	-	-	-100.00%	150	-
Total Culture & Recreation	2,650	2,650	2,814	232	3,046	14.93%	3,150	3.43%
Economic Development & Assistance								
4503 Tourism Commission	3,700	3,700	3,693	-	3,693	-0.19%	3,700	0.19%
4652 Parish Farm Agent	27,000	27,000	24,750	2,250	27,000	0.00%	27,000	0.00%
Total Economic Dev & Assistance	30,700	30,700	28,443	2,250	30,693	-0.02%	30,700	0.02%
Other Financing Sources								
4849 Transfer Out-Homeland Security	48,230	48,230	48,230	-	48,230	0.00%	40,000	-17.06%
4899.1 Transfer Out-Road & Bridge	-	500,000	500,000	-	500,000	0.00%	-	-100.00%
4899.5 Transfer Out-Coroner	98,000	98,000	98,000	-	98,000	0.00%	40,900	-58.27%
4899.2 Transfer Out-Criminal Court	36,000	36,000	33,000	3,000	36,000	0.00%	36,000	0.00%
Total Other Financing Sources	182,230	682,230	679,230	3,000	682,230	0.00%	116,900	-82.87%
TOTAL EXPENSES	2,326,920	2,872,420	2,630,386	250,974	2,881,361	0.31%	1,974,800	-62.93%
NET CHANGE IN FUND BALANCE	(240,970)	48,280	194,560	(155,344)	39,215		-	
FUND BALANCE, 1/1	1,273,096	1,273,096	1,273,096	1,467,656	1,273,096		1,312,311	
FUND BALANCE, 12/31	1,032,126	1,321,376	1,467,656	1,312,311	1,312,311		1,312,311	
Fund Balance, Reserved-Prison HVAC	0	0	0	0	0		38,000	
Fund Balance, Reserved-Parks	0	0	50,000	50,000	50,000		50,000	
Fund Balance, Unreserved	1,032,126	1,321,376	1,417,656	1,262,311	1,262,311		1,224,311	



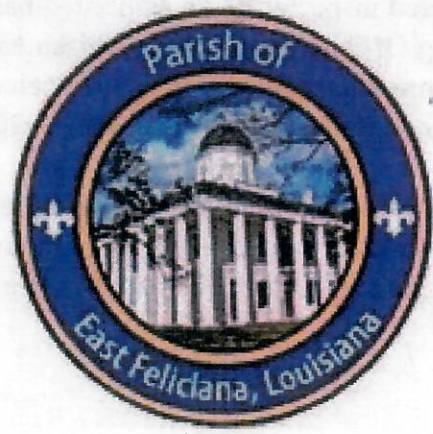
The East Feliciana Parish Police Jury established the Building Code in 1993. Under the direction of the Building Official, the Building Code Department is responsible for providing assistance and oversight throughout plan review and approval. This department also inspects, issues permits, and enforces the Building Code. This department is located in the main offices of the Police Jury Building.

Revenue

This department receives fees for plan review, building permits, and other services. The Police Jury also receives a portion of the 2021-2022 budget for the Police Jury Building. The Police Jury also receives a portion of the 2021-2022 budget for the Police Jury Building. The Police Jury also receives a portion of the 2021-2022 budget for the Police Jury Building.

Expenditures

Expenditures of the Police Jury include salaries and benefits for the Building Official and the Building Code Department staff. Other expenditures include office supplies, equipment, and other expenses. The Police Jury also receives a portion of the 2021-2022 budget for the Police Jury Building. The Police Jury also receives a portion of the 2021-2022 budget for the Police Jury Building.





The East Feliciana Parish Police Jury established the Building Code Fund in 2007. Under the direction of the Building Official, the Building Code Department is responsible for permitting residential and commercial structures, plan review and approval, field inspections, tower inspections, and enforcement of the adopted Building Code. This department is located in the main office of the Police Jury building.

Revenues

This fund generates revenue from fees charged for building permits within the Parish. The parish adjusted the fee structure in 2011 with the objective to provide this service at-cost to the public without accumulating a large reserve. These revenues are dedicated to the operational cost of providing these services. The projected revenues for 2020 are \$178,000 for permit fees. The total revenues for 2020 are expected to be \$182,550.

Expenditures

Expenses of the fund include full-time salaries and related benefits for the Building Official and the Permit Supervisor, as well as a part-time contracted inspector on an as-needed-basis. Other operational costs are office supplies, vehicle expenses of the Building Official, mileage reimbursement for the contracted inspector, permit software, continuing education and other miscellaneous expenses that include the shared costs related to building use and maintenance, office equipment, and utilities. Expenditures for 2020 are budgeted at \$140,850.

The material decrease reflected in the 2020 budget, as compared to 2019 expenses, is due to two large changes (1) Severance pay from a retirement was funded directly by the department, increasing salaries and benefits for the current year; and (2) The operating transfer to the General Fund for expenses related to the main office renovation.



**East Feliciana Parish Police Jury
2020 Annual Operating Budget**

Building Code Fund

	CURRENT YEAR						UPCOMING YEAR	
	Original Budget	Amended Budget	Actual YTD as of 11/30/2019	Estimated Remaining For Year	Projected Actual at Year End	% Change Amend Budg vs Proj Actual	PROPOSED 2020	% Change Proj Actual vs Fin Budg
REVENUES								
4110 Building Permits	195,000	178,000	162,909	14,810	177,718	-0.16%	178,000	0.16%
4115 Tower Inspections	4,250	4,250	2,500	1,250	3,750	-11.76%	4,250	13.33%
4200 Interest Income	1,250	1,250	1,400	25	1,425	14.01%	300	-78.95%
TOTAL REVENUES	200,500	183,500	166,809	16,085	182,894	-0.33%	182,550	-0.19%
EXPENSES								
5010 Salaries	113,940	125,940	112,702	13,478	126,181	0.19%	95,750	-24.12%
5020 Benefits	38,730	26,730	20,691	2,090	22,781	-14.77%	18,400	-19.23%
5030 Operating Expenses	11,700	11,700	11,445	3,700	15,145	29.45%	11,700	-22.75%
5040 Office Expenses	5,000	5,000	4,097	465	4,562	-8.76%	5,000	9.60%
5041 Conference Expenses	2,000	2,000	1,065	100	1,165	-41.77%	2,000	71.73%
5050 Vehicle Expenses	8,000	8,000	7,089	363	7,452	-6.85%	8,000	7.36%
5060 Transfer Out - General Fund	0	100,000	100,000	0	100,000	0.00%	0	-100.00%
TOTAL EXPENSES	179,370	279,370	257,089	20,196	277,285	-0.75%	140,850	-49.20%
NET CHANGE IN FUND BALANCE	21,130	(95,870)	(90,281)	(4,111)	(94,392)		41,700	
FUND BALANCE, 1/1	231,738	231,738	231,738	141,457	231,738		137,346	
FUND BALANCE, 12/31	252,868	135,868	141,457	137,346	137,346		179,046	



**East Feliciana Parish Police Jury
2020 Annual Operating Budget**

Homeland Security Fund

The East Feliciana Parish Police Jury President appoints the head of Homeland Security. Under the direction of the Homeland Security Director, this office is responsible for coordinating emergency response and disaster recovery efforts related to emergencies that are natural, man-made, threats to national security, and acts of terrorism under the authority granted in various state and federal laws. This office is located at the Emergency Operations Center.

Revenues

This fund derives revenue from various federal and state grants. These sources of revenues vary from year to year depending on availability of grant funding and the parish's ability to meet grant requirements. Projected revenues for 2020 are \$153,730, in which \$40,000 is support from an operating transfer from the General Fund.

Expenditures

Expenses of the fund include full-time salaries and related benefits for two employees. The Homeland Security Director is 100% grant funded. The Deputy Director is 46.5% grant funded with 53.5% funded by the General Fund subsidy. Most operational costs of the department are adjusted to fulfill grant obligations for specific purposes. The remainder is covered in the General Fund subsidy for office supplies, vehicle expenses of the director, utilities, and other miscellaneous expenses.

As a result of efficiency in operations under the current Director, a surplus has been generated in this fund for future use or grant matches that can extend local funding. Total expenditures for 2020 are budgeted at \$153,730.

The Director may seek additional grants dedicated to a specific purpose. Upon an award letter being issued during the 2020 budget year, an appropriation will be requested by the Parish Manager/Treasurer with balanced revenue and expenditure amounts for consideration and approval by the Police Jury.

Special thanks to our Homeland Security Director for taking a lead role with the parish's disaster recovery team. Under FEMA's reimbursement grant for DR-4277, repairs to roads and bridges to restore them to pre-flood conditions are in progress as recovery efforts continue. More details are under the Road and Bridge Fund, where these funds have been expended and reimbursed as public works projects.



**East Feliciana Parish Police Jury
2020 Annual Operating Budget**

Homeland Security Fund

	CURRENT YEAR					UPCOMING YEAR		
	Original Budget	Amended Budget	Actual YTD as of 11/30/2019	Estimated Remaining For Year	Projected Actual at Year End	% Change Amend Budg vs Proj Actual	PROPOSED 2020	% Change Proj Actual vs Fin Budg
REVENUES								
Entergy Grant	40,000	40,000	40,000	0	40,000	0.00%	40,000	0.00%
EMPG Grant	26,520	35,640	35,644	0	35,644	0.01%	26,500	-25.65%
SHSP Grant	31,580	15,780	15,780	0	15,780	0.00%	31,580	100.13%
City Readiness Initiative Grant	16,700	15,650	15,648	0	15,648	-0.01%	15,650	0.01%
Transfer In - General Fund	48,230	48,230	48,230	0	48,230	0.00%	40,000	-17.06%
TOTAL REVENUES	163,030	155,300	155,302	0	155,302	0.00%	153,730	-1.01%
EXPENSES								
2100-01 Salaries	90,380	94,380	83,542	11,014	94,556	0.19%	94,160	-0.42%
2300 Benefits	11,020	11,020	9,353	1,246	10,599	-3.82%	11,940	12.65%
2600 Miscellaneous Expenses	250	1,950	1,930	0	1,930	-1.03%	980	-49.22%
2800-02 Vehicle Purchase	37,000	39,500	39,506	0	39,506	0.02%	-	-100.00%
2800-03 Vehicle Expenses	2,300	2,300	2,562	0	2,562	11.41%	3,000	17.07%
2820-00 Hardware/Equipment	15,790	32,790	32,782	0	32,782	-0.02%	18,800	-42.65%
2880-00 Internet Services	7,850	7,850	5,877	1,959	7,836	-0.18%	7,850	0.18%
2910-01 Telephone Services	3,590	3,590	4,289	364	4,653	29.61%	4,650	-0.06%
2950-00 Utilities	9,900	9,900	7,383	1,460	8,843	-10.68%	8,850	0.08%
3100-01 Office Supplies	400	1,400	1,314	80	1,393	-0.46%	1,400	0.47%
3100-02 Fuel	1,550	1,550	1,766	265	2,030	30.99%	2,100	3.43%
TOTAL EXPENSES	180,030	206,230	190,304	16,388	206,692	0.22%	153,730	-25.62%
NET CHANGE IN FUND BALANCE	(17,000)	(50,930)	(35,002)	(16,388)	(51,390)		-	
FUND BALANCE, 1/1	73,156	73,156	73,156	38,154	73,156		21,766	
FUND BALANCE, 12/31	56,156	22,226	38,154	21,766	21,766		21,766	



**East Feliciana Parish Police Jury
2020 Annual Operating Budget**

Coroner Fund

The East Feliciana Parish Coroner is elected to serve the living and deceased citizens of the parish and the State of Louisiana. Services include investigating and reporting sudden, unexpected, or traumatic death as well as assist the mentally ill and their families.

The residents of East Feliciana Parish elected a new Coroner that will take office in late-March 2020. Negotiations between the Police Jury and the new Coroner are expected to begin in early 2020. Therefore, the proposed budget includes estimates only for the first quarter of the year. Once a funding arrangement is agreed upon for the remainder of the year, a mid-year budget amendment will be necessary.

Revenues

This fund accounts for dedicated revenues derived from court fines and other support for operations of the Coroner. The proposed budget for 2020 reflects one quarter of the estimated fines and interest income. Included is a \$40,900 operating transfer from the General Fund to present a balanced budget. Total revenues are estimated at \$42,500.

Expenditures

The requested budget from the Coroner is \$319,800. It includes salaries for the Coroner and other employees of the Coroner, related benefits, operating expenses, out-of-parish office rent, outsourcing services, and Coroner fees.

The East Feliciana Parish Police Jury adopted a structure of Salary and Fees to compensate the current Coroner. The approved annual salary was set at \$30,000. The 2020 proposed budget includes one quarter of the approved amount for the remainder of this term (\$7,500) and related benefits (\$575). All other expenses are proposed at one quarter of the projected expenses of 2019. This covers outsourcing autopsies, transport fees, operating expenses such as rent at the West Baton Rouge Parish Coroner's facility, and supplies thru late-March. Other Coroner Fees include evaluations, death investigations and visits, cremations, mileage, etc. Rates are from the Schedule of Fees required by state statute to be delivered to the Police Jury by January 31 each year. Expenditures of \$42,500 are proposed in 2020. Amendments may be needed as actual expenses are remitted to the Police Jury for approval.



**East Feliciana Parish Police Jury
2020 Annual Operating Budget**

Coroner Fund

	CURRENT YEAR						UPCOMING YEAR		
	Original Budget	Amended Budget	Actual YTD as of 11/30/2019	Estimated Remaining For Year	Projected Actual at Year End	% Change Amend Budg vs Proj Actual	REQUEST 2020	PROPOSED 2020	% Change Proj Actual vs Fin Budg
REVENUES									
3000 Fines	7,700	6,200	4,870	864	5,733	-7.53%	6,000	1,500	-73.84%
3200 Interest Income	300	300	310	24	334	11.24%	400	100	-70.03%
3900 Transfer In - General Fund	98,000	98,000	98,000	-	98,000	0.00%	313,400	40,900	-58.27%
3910 Transfer In - Escrow Fund	-	40,500	40,500	-	40,500	0.00%	-	-	-100.00%
TOTAL REVENUES	106,000	145,000	143,679	888	144,567	-0.30%	319,800	42,500	-70.60%
EXPENSES									
4100 Salaries	30,000	30,000	-	-	-	-100.00%	102,000	7,500	-
4200 Benefits	2,300	2,300	-	-	-	-100.00%	20,400	575	-
4300 Operating Expenses	7,400	7,400	8,230	-	8,230	11.22%	10,200	1,850	-77.52%
4400 Transport Fees	8,800	8,800	26,609	-	26,609	202.38%	26,400	2,200	-91.73%
4410 Autopsy Fees	27,500	27,500	40,625	-	40,625	47.73%	43,200	6,875	-83.08%
4420 Other Coroner Fees	30,000	94,000	92,999	1,100	94,099	0.11%	117,600	23,500	-75.03%
TOTAL EXPENSES	106,000	170,000	168,463	1,100	169,563	-0.26%	319,800	42,500	-74.94%
NET CHANGE IN FUND BALANCE	-	(25,000)	(24,784)	(212)	(24,997)		-	-	
FUND BALANCE, 1/1	30,643	30,643	30,643	5,859	30,643		5,646	5,646	
FUND BALANCE, 12/31	30,643	5,643	5,859	5,646	5,646		5,646	5,646	

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**East Feliciana Parish Police Jury
2020 Annual Operating Budget**

Criminal Court Fund

The Criminal Court Fund is a dedicated fund for the operations of the 20th Judicial District Judges and District Attorney's Offices. These offices are run by elected officials in those seats.

Revenues

This fund derives revenue from court fines and is subsidized by an annual operating transfer from the Police Jury. Projected revenues for 2020 are \$123,000, in which \$36,000 is support from the General Fund.

Expenditures

The proposed budget for this fund includes a portion of salaries and related benefits for an investigator and four administrative employees of the District Attorney's Office, as well as operating expenses of the above agencies. A portion of salaries and related benefits for the four administrative employees are also paid directly from the General Fund. Expenditures in the Criminal Court Fund are based on estimates for the presentation and adoption of this fund's budget in the amount of \$123,000 for 2020.



**East Feliciana Parish Police Jury
2020 Annual Operating Budget**

Criminal Court Fund

	CURRENT YEAR					UPCOMING YEAR		
	Original Budget	Amended Budget	Actual YTD as of 11/30/2019	Estimated Remaining For Year	Projected Actual at Year End	% Change Amend Budg vs Proj Actual	PROPOSED 2020	% Change Proj Actual vs Fin Budg
REVENUES								
3599 Fines	108,000	86,000	73,582	11,520	85,101	-1.05%	85,000	-0.12%
3610 Interest Income	0	0	65	3	68	-	0	-100.00%
3899 Miscellaneous Income	2,000	4,000	4,385	0	4,385	9.63%	2,000	-54.39%
3900 Transfer In - General Fund	<u>36,000</u>	<u>36,000</u>	<u>33,000</u>	<u>3,000</u>	<u>36,000</u>	<u>0.00%</u>	<u>36,000</u>	<u>0.00%</u>
TOTAL REVENUES	<u>146,000</u>	<u>126,000</u>	<u>111,032</u>	<u>14,523</u>	<u>125,555</u>	<u>-0.35%</u>	<u>123,000</u>	<u>-2.03%</u>
EXPENSES								
4015 District Court, Division A	10,000	10,000	8,571	0	8,571	-14.29%	10,000	16.67%
4020 District Court, Division B	10,000	10,000	8,571	0	8,571	-14.29%	10,000	16.67%
4025 District Attorney Expenses	53,000	38,200	28,892	12,186	41,079	7.54%	35,000	-14.80%
4030 Salaries - DA Detective	24,000	24,000	22,000	2,000	24,000	0.00%	24,000	0.00%
4035 Benefits - DA Detective	3,100	3,100	2,849	259	3,108	0.26%	3,200	2.96%
4105 Salaries - Probation	4,800	0	0	0	0	-	0	-
4106 Benefits - Probation	400	0	0	0	0	-	0	-
4107 Salaries - DA Secretary	36,000	36,000	33,000	3,000	36,000	0.00%	36,000	0.00%
4107.5 Benefits - DA Secretary	4,700	4,700	4,274	389	4,662	-0.81%	4,800	2.96%
TOTAL EXPENSES	<u>146,000</u>	<u>126,000</u>	<u>108,157</u>	<u>17,834</u>	<u>125,991</u>	<u>-0.01%</u>	<u>123,000</u>	<u>-2.37%</u>
NET CHANGE IN FUND BALANCE	<u>0</u>	<u>0</u>	<u>2,875</u>	<u>(3,311)</u>	<u>(436)</u>		<u>0</u>	
FUND BALANCE, 1/1	<u>13,632</u>	<u>13,632</u>	<u>13,632</u>	<u>16,507</u>	<u>13,632</u>		<u>13,196</u>	
FUND BALANCE, 12/31	<u>13,632</u>	<u>13,632</u>	<u>16,507</u>	<u>13,196</u>	<u>13,196</u>		<u>13,196</u>	



**East Feliciana Parish Police Jury
2020 Annual Operating Budget**

Petit Jury Fund

The Petit Jury Fund was created in 2019 in accordance with state laws. L.R.S. 13:3049, 13:3661, and 13:3671 are the statutes that provide for these payments and set forth the amounts to be paid to the different types of jurors and witnesses for daily service, mileage, hotel, and meals. L.R.S. 15:255 provides for payment to police officers and other witnesses in criminal cases. Article 660 of the Code of Criminal Procedure provides that a physician called to testify concerning a mental examination is entitled to a witness fee and travel expenses. L.R.S. 13:5706 provides that the parish coroner, when required to appear in court for testimony arising from his official duties, is entitled to a witness fee.



**East Feliciana Parish Police Jury
2020 Annual Operating Budget**

Petit Jury Fund

	CURRENT YEAR						UPCOMING YEAR	
	Original Budget	Amended Budget	Actual YTD as of 11/30/2019	Estimated Remaining For Year	Projected Actual at Year End	% Change Amend Budg vs Proj Actual	PROPOSED 2020	% Change Proj Actual vs Fin Budg
REVENUES								
3170 Petit Juror Compensation	0	31,500	29,763	1,765	31,528	0.09%	31,500	-0.09%
TOTAL REVENUES	0	31,500	29,763	1,765	31,528	0.09%	31,500	-0.09%
EXPENSES								
4002 Petit Juror Expenses	0	18,500	18,386	0	18,386	-0.62%	18,500	0.62%
TOTAL EXPENSES	0	18,500	18,386	0	18,386	-0.62%	18,500	0.62%
NET CHANGE IN FUND BALANCE	0	13,000	11,377	1,765	13,142		13,000	
FUND BALANCE, 1/1	0	0	0	11,377	0		13,142	
FUND BALANCE, 12/31	0	13,000	11,377	13,142	13,142		26,142	



The Health Unit Fund is a dedicated fund for the operations of the East Feliciana Parish Health Unit. Office hours and schedule of services can be found at www.ldh.la.gov or by visiting the Health Unit on Marston Street in Clinton.

Environmental Health Services are provided under the direction of Parish Sanitarian, such as complaints of unsanitary conditions of premises, water and sewage systems, and investigations of retail food establishments, schools, and hospitals.

The **Clinic** provides assistance to residents of the parish including family planning services, immunizations, vital records, Women, Infants and Children (WIC) Program, treatment for sexually transmitted diseases (STDs), and treatment of tuberculosis. In partnership with Feliciana Clinic of Addictive Disorders, the Capital Area Human Services District (CAHSD) provides outpatient substance abuse treatment, group and individual counseling, drug screens, court ordered evaluations, and laboratory services. With the Governor's approval of appointments to the CAHSD Board, the Police Jury maintains two volunteer positions to represent East Feliciana Parish.

The East Feliciana Parish Police Jury also partners with Capital Resource Conservation & Development Council (CRCDC) to promote the installation of proper waste disposal systems and erosion control systems to improve water quality. This mission became a necessity in East Feliciana Parish due to research revealing high fecal content in some waterways. It is believed that aging septic systems were contributing factor so inspections are performed throughout the parish to identify residential sources and educate the owners that may need help to update their systems through grant-funded programs.

Revenues

The health unit fund accounts for the proceeds of a parish-wide ad valorem tax collected for constructing, maintaining, and operating the Public Health Unit in the Parish estimated at \$530,000 in 2020. This fund is budgeted to receive State Revenue Sharing of approximately \$39,000 and CRCDC reimbursement funding of about \$15,000 in 2020.

Expenditures

Expenditures for the operation and maintenance of the Parish Health Unit is funded in part by the State of Louisiana. This budget includes support for salaries and related benefits for three full-time employees and one part-time employee. One additional part-time employee is paid through this fund, but is reimbursed monthly by CRCDC. Also funded is the use and maintenance of a vehicle for the Parish Sanitarian.

To control expenditures, the Parish evaluates each request on a per request basis. The parish generally follows a cost sharing arrangement with the State. The Parish's 2020 spending level will be budgeted at \$200,000 and closely monitored. This will allow the health unit to render services at the same level as the prior year.



**East Feliciana Parish Police Jury
2020 Annual Operating Budget**

Health Unit Fund

	CURRENT YEAR						UPCOMING YEAR	
	Original Budget	Amended Budget	Actual YTD as of 11/30/2019	Estimated Remaining For Year	Projected Actual at Year End	% Change Amend Budg vs Proj Actual	PROPOSED 2020	% Change Proj Actual vs Fin Budg
REVENUES								
4110 Ad Valorem Tax	420,000	548,000	537,886	0	537,886	-1.85%	530,000	-1.47%
4330 State Revenue Sharing	27,000	39,000	39,246	0	39,246	0.63%	39,000	-0.63%
4400 CRCDC Reimbursement	0	15,000	13,760	1,280	15,040	0.27%	15,000	-0.27%
4610 Interest Income	3,000	4,000	4,144	15	4,159	3.97%	1,000	-75.95%
4900 Miscellaneous Income	0	0	269	0	269	-	0	-100.00%
TOTAL REVENUES	450,000	606,000	595,305	1,295	596,600	-1.55%	585,000	-1.94%
EXPENSES								
5005 Salaries	107,000	122,000	111,459	9,400	120,859	-0.93%	124,500	3.01%
5006 Benefits	24,000	24,000	21,930	1,872	23,801	-0.83%	24,500	2.93%
5007 Operating Expenses	40,000	40,000	35,061	3,187	38,248	-4.38%	40,000	4.58%
5007.1 Insurance	12,500	12,500	8,144	0	8,144	-34.85%	8,500	4.37%
5007.2 Vehicle Expenses	3,500	3,500	2,241	204	2,445	-30.15%	2,500	2.26%
8500 Transfer Out - General Fund	250,000	290,000	290,000	0	290,000	0.00%	0	-100.00%
8510 Transfer Out - Road & Bridge Fund	0	360,000	360,000	0	360,000	0.00%	0	-100.00%
TOTAL EXPENSES	437,000	852,000	828,835	14,663	843,498	-1.00%	200,000	-76.29%
NET CHANGE IN FUND BALANCE	13,000	(246,000)	(233,531)	(13,368)	(246,898)		385,000	
FUND BALANCE, 1/1	828,417	828,417	828,417	594,886	828,417		581,519	
FUND BALANCE, 12/31	841,417	582,417	594,886	581,519	581,519		966,519	



East Feliciana Parish Police Jury 2020 Annual Operating Budget

Road & Bridge Fund

The Road & Bridge Fund accounts for the maintenance of roadways, bridges, drainage, and grounds maintenance under the supervision of the Public Works Director. The maintenance yard is located on Bank Street in Clinton.

Revenues

The Road & Bridge Fund receives most of its revenue from the collection of sales taxes dedicated to road maintenance. The sales tax collections are estimated at \$1,791,000 for the year 2020. Estimates are conservative and reflect an amount less than the 2019 projected amount of \$1,898,346. This revenue is generated on a percentage of taxable sales and is subject to the general economic conditions in East Feliciana Parish.

The Parish Transportation Fund revenue from the state is budgeted in the amount of \$250,000. Collections vary from year to year due to the state's fiscal year ending of June 30. This falls mid-year with the Parish's fiscal year, therefore, this revenue source may be adjusted during the year based on collections. The economic conditions of the state affect this revenue and have seen a decline in recent years. To remain eligible for this funding, the Police Jury must adopt an annual priority list of road maintenance and capital improvement projects.

The severance tax for timber is to support the general maintenance related to logging activities on parish roads and saw an increase in 2019. It is estimated at \$216,700 in 2020.

Total revenues for the Road & Bridge Fund are budgeted at \$2,766,500 in 2020. The 33.17% decrease from the prior year projected revenues is largely due to non-recurring operating transfers in 2019. Approved amounts were transferred from other funds to: (1) provide cash flow for the completion of disaster recovery projects in the amount of \$1 million, in which the Police Jury anticipates FEMA reimbursements for allowable expenses so the funds can be transferred back to their respective fund; and (2) to dedicate and reserve \$400,000 for future capital improvements that have not yet been identified.

Expenditures

In 2020, total expenditures are budgeted in the amount of \$2,359,080. Included in 2020 is \$50,000 for the annual repayment of debt service owed to the Solid Waste Fund. If continued payments are made at this amount, the balance of the debt owed will be paid in full in 20 years. In 2019, the debt repayment was doubled to catch up a prior year payment that was not posted. It will resume as scheduled in 2020.

This fund includes salaries and related benefits for 14 full-time employees and 50% of the Assistant Director of Public Works, allowing for overtime as needed. Estimated contracts for roadside spraying are estimated at \$74,000 in 2020 but will need individual Police Jury approval after committee review of those agreements.

With climbing equipment maintenance and gravel costs, the Parish Manager/Treasurer proposes that the Public Works/Equipment Committee formulate recommendations for the Police Jury to: (1) create an equipment replacement plan based on eliminating or replacing machines and vehicles with the highest maintenance costs and mandating that employees strictly adhere to the adopted plan; and (2) seek a competitive contract for gravel or a price guarantee by soliciting several suppliers for more affordable material costs. This may also allow the parish to explore more superior materials and compare costs to the round gravel that continues to roll into ditches. With no ability to reclaim and clean these materials, they remain in ditches and impede drainage.

Capital expenditures have not yet been identified for 2020. One third of the Police Jurors will be new in 2020, so needs will be assessed, approved, and amendments will be necessary to add those items to the budget. In 2019, the Police Jury approved the lease purchase of two new motor graders with maintenance agreements. The cost in 2020 will be approved with the adoption of the budget to fulfill the appropriation clause of the contract in the amount of 108,740. Delivery of both machines is expected by the end of 2019. Other capital in 2019 included a new roller and front end loader for the anticipated asphalt zipper, as well as a new dump truck.

The first phase of flood recovery projects related to the 2016 flood began in 2019 for roadway repairs. The disaster recovery team plans to complete the public bid process and award contracts for the replacement of Carruth and John Thomas bridges in the new year. With these projects in progress, the parish must closely monitor expenses and reimbursements to amend the budget, as needed, and to keep a positive cash flow. Without proper management and oversight, reimbursement will not be possible and the cost to the Police Jury could be detrimental to their ability to provide necessary services to the parish.



**East Feliciana Parish Police Jury
2020 Annual Operating Budget**

Road & Bridge Fund

	CURRENT YEAR					UPCOMING YEAR		
	Original Budget	Amended Budget	Actual YTD as of 11/30/2019	Estimated Remaining For Year	Projected Actual at Year End	% Change Amend Budget vs Proj Actual	PROPOSED 2020	% Change Proj Actual vs Fin Budget
REVENUES								
3240 Logging Permit	2,000	2,000	2,700	0	2,700	35.00%	2,700	0.00%
3250 Culvert Permit	1,000	1,000	745	0	745	-25.50%	700	-6.04%
3260 Over The Road Permit	400	400	300	0	300	-25.00%	300	0.00%
3270 Trail Ride Permit	0	0	100	0	100	-	100	0.00%
3330.75 Sales & Use Tax	1,650,000	1,900,000	1,749,124	149,222	1,898,346	-0.09%	1,791,000	-5.65%
3335.2 Timber Severance Tax	161,000	216,000	216,710	0	216,710	0.33%	216,700	0.00%
3610 Interest Income	2,100	11,100	11,232	400	11,632	4.79%	5,000	-57.01%
3799 Miscellaneous Income	0	5,000	5,502	0	5,502	10.04%	0	-100.00%
3810 Parish Transportation - State	220,000	252,000	231,380	21,035	252,415	0.16%	250,000	-0.96%
3820 DR4277 Reimbursements	0	350,000	269,945	81,227	351,173	0.34%	500,000	42.38%
3830 Proceeds From Sale of Assets	0	0	117	0	117	-	0	-100.00%
3900 Transfer In-General Fund	0	540,000	540,000	0	540,000	0.00%	0	-100.00%
3910 Transfer In-Solid Waste	0	500,000	500,000	0	500,000	0.00%	0	-100.00%
3920 Transfer In-Health Unit	0	360,000	360,000	0	360,000	0.00%	0	-100.00%
TOTAL REVENUES	2,036,500	4,137,500	3,887,855	251,884	4,139,739	0.05%	2,766,500	-33.17%
EXPENSES								
2046.21 Due to Solid Waste	50,000	100,000	100,000	0	100,000	0.00%	50,000	-50.00%
4202.20 Salaries	538,650	538,650	443,491	56,579	500,070	-7.16%	541,740	8.33%
4202.25 Benefits	67,330	67,330	54,491	6,772	61,263	-9.01%	67,770	10.62%
4202.27 Fuel	80,000	80,000	89,268	15,840	105,108	31.39%	105,000	-0.10%
4202.29 Equipment Lease	5,000	5,000	0	4,531	4,531	-9.39%	108,740	2300.14%
4202.30 Equipment Maintenance	190,000	290,000	268,664	24,424	293,088	1.06%	300,000	2.36%
4202.40 Insurance	252,000	252,000	215,138	12,686	227,824	-9.59%	242,000	6.22%
4202.45 Engineering	5,000	5,000	59,668	0	59,668	1093.35%	5,000	-91.62%
4202.50 Road & Material Supplies	102,000	112,000	101,274	9,207	110,480	-1.36%	25,000	-77.37%
4202.53 Grader Blades	10,700	10,700	0	11,757	11,757	9.88%	11,800	0.37%
4202.54 Asphalt	50,000	0	0	0	0	-	50,000	-
4202.59 Gravel	150,000	150,000	165,668	15,947	181,615	21.08%	180,000	-0.89%
4202.64 Culverts	35,000	35,000	0	1,635	1,635	-95.33%	25,000	1429.05%
4202.66 Bridge Repairs	80,000	80,000	34,743	0	34,743	-56.57%	35,000	0.74%
4202.67 Off System Bridge Replacement	0	0	12,699	4	12,703	-	5,000	-60.64%
4202.70 Utilities	15,500	15,500	15,821	1,438	17,260	11.35%	18,000	4.29%
4202.71 Road Spraying Project	55,000	55,000	63,057	18	63,075	14.68%	74,000	17.32%
4202.75 Pest Control Services	270	270	408	204	612	126.67%	230	-62.42%
4202.80 Office Supplies	4,600	4,600	8,048	31	8,079	75.63%	5,000	-38.11%
4205.00 Miscellaneous Expenses	9,800	9,800	9,731	180	9,911	1.13%	9,800	-1.12%
4207.00 Capital Outlay & Equipment	200,000	385,000	387,434	0	387,434	0.63%	0	-100.00%
5700.00 Flood 2016	0	1,020,000	1,017,013	2,475	1,019,487	-0.05%	500,000	-50.96%
TOTAL EXPENSES	1,900,850	3,215,850	3,046,615	163,728	3,210,342	-0.17%	2,359,080	-26.52%
NET CHANGE IN FUND BALANCE	135,650	921,650	841,240	88,156	929,396		407,420	
FUND BALANCE, 1/1	481,911	481,911	481,911	1,323,151	481,911		1,411,307	
FUND BALANCE, 12/31	617,561	1,403,561	1,323,151	1,411,307	1,411,307		1,818,728	
Fund Balance, Reserved-Capital Outlay	0		0	400,000	400,000		400,000	
Fund Balance, Unreserved	617,561	1,403,561	1,323,151	1,011,307	1,011,307		1,418,728	



**East Feliciana Parish Police Jury
2020 Annual Operating Budget**

Solid Waste Fund

The Solid Waste Fund accounts for the trash collection and disposal services under the supervision of the Assistant Public Works Director. This vital service is provided to the residents of East Feliciana Parish without the need of user fees.

Revenues

Revenues for 2020 are budgeted at \$1,855,400. Estimates are conservative and reflect an amount less than the 2019 projected amount of \$1,908,447.

The majority of revenues for the Solid Waste Fund are derived from a one-cent sales tax dedicated to the collection and disposal of solid waste in the Parish. This revenue is generated on a percentage of taxable sales and is subject to the general economic conditions in East Feliciana Parish. In 2020, \$1,800,000 in collections is estimated.

Other revenues include immaterial interest income as well as debt service repayment in the annual amount of \$50,000 from the Road & Bridge Fund. If continued payments are made, the balance of the debt owed will be paid in full in 20 years. In 2019, the debt repayment was doubled to catch up a prior year payment that was not posted. It will resume as scheduled in 2020.

Expenditures

Salaries (\$176,300) and related benefits (\$42,300) are estimated for 4 full-time employees of the Department of Public Works and 50% of the Assistant Director of Public Works, including overtime as needed. The 2020 proposed budget includes regular office supplies, general liability insurance, workers' compensation insurance, and maintenance of the parish-owned trash trucks.

Major expenditures in the fund are for waste collection and disposal, which is budgeted at \$1,400,000. This includes the residential garbage collection contract in the amount of \$1,261,850. Other expenses reflected include contracted tree removal services, wood chipping and removal services at the vegetative waste site, portable toilet rentals, and commercial dumpster rental and dumping fees for parish-owned properties. Total expenses have been budgeted at \$1,695,500.



**East Feliciana Parish Police Jury
2020 Annual Operating Budget**

Solid Waste Fund

	CURRENT YEAR						UPCOMING YEAR	
	Original Budget	Amended Budget	Actual YTD as of 11/30/2019	Estimated Remaining For Year	Projected Actual at Year End	% Change Amend Budg vs Proj Actual	PROPOSED 2020	% Change Proj Actual vs Fin Budg
REVENUES								
4120 Sales & Use Tax	1,665,000	1,908,000	1,758,436	150,012	1,908,447	0.02%	1,800,000	-5.68%
4610 Interest Income	15,000	22,000	21,427	450	21,877	-0.56%	5,400	-75.32%
4855 Transfer In - Road & Bridge Fund	50,000	100,000	100,000	0	100,000	0.00%	50,000	-50.00%
TOTAL REVENUES	1,730,000	2,030,000	1,879,863	150,462	2,030,324	0.02%	1,855,400	-8.62%
EXPENSES								
5100 Salaries	166,100	166,100	164,478	6,899	171,377	3.18%	176,300	2.87%
5200 Benefits	39,220	39,220	37,218	1,592	38,810	-1.05%	42,300	8.99%
5300 Office Expenses	4,500	4,500	1,952	217	2,170	-51.79%	2,400	10.62%
5400 Waste Collection	1,365,000	1,434,850	1,262,973	184,422	1,447,395	0.87%	1,400,000	-3.27%
5500 Vehicle/Equipment Expenses	25,000	25,000	18,559	2,284	20,843	-16.63%	21,000	0.75%
5600 Insurance	52,100	52,100	48,127	1,624	49,751	-4.51%	53,500	7.54%
5700 Transfer Out-General Fund	0	500,000	500,000	0	500,000	0.00%	0	-100.00%
5710 Transfer Out-Road & Bridge Fund	0	500,000	500,000	0	500,000	0.00%	0	-100.00%
TOTAL EXPENSES	1,651,920	2,721,770	2,533,307	197,038	2,730,345	0.32%	1,695,500	-37.90%
NET CHANGE IN FUND BALANCE	78,080	(691,770)	(653,444)	(46,577)	(700,021)		159,900	
FUND BALANCE, 1/1	4,512,063	4,512,063	4,512,063	3,858,619	4,512,063		3,812,042	
FUND BALANCE, 12/31	4,590,143	3,820,293	3,858,619	3,812,042	3,812,042		3,971,942	



EAST FELICIANA PARISH
POLICE JURY
BUDGET ORDINANCE

AN ORDINANCE ADOPTING AN OPERATIONS BUDGET OF REVENUE AND EXPENDITURES FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2020, AND ENDING DECEMBER 31, 2020, SUBMITTED BY THE PARISH MANAGER/TREASURER.

BE IT ORDAINED by the Police Jury of the Parish of East Feliciana that:

- Section 1: The attached detailed estimate of revenues for the year beginning January 1, 2020, and ending December 31, 2020, being the same hereby adopted to serve as an operating budget of the revenues of the Parish during the same period.
- Section 2: The attached detailed estimate of expenditures for the year beginning January 1, 2020, and ending December 31, 2020, being the same hereby adopted to serve as an operating budget of expenditures of the Parish during said period.
- Section 3: The adoption of this operational budget of expenditures being the same is hereby declared to operate as an appropriation of the amount therein set forth within the terms of the budget classifications.
- Section 4: Amounts are available for expenditures only to the extent included within the 2020 budget or 5% excess of the budget amount upon approval of the Parish Manager/Treasurer.
- Section 5: In accordance with L.R.S. 39:1305, authority is granted to the Parish Manager/Treasurer to make changes within various budget classifications without the approval by the Police Jury, and the authority to appropriate revenues and expenditures is reserved solely by the Police Jury.

Passed and adopted at Clinton, Louisiana on this 23rd day of December, 2019.