



JACKSON PARISH POLICE JURY

Jackson Parish Courthouse
500 East Court Street, Room 301
Jonesboro, Louisiana 71251-3446

Phone: (318) 259-2361

Fax: (318) 259-5660

www.jacksonparishpolicejury.org

Notice Posted: Thursday, January 02, 2020, 4:00 PM
January 6, 2020 Business Session

MEMBERS

District 1

TODD CULPEPPER
P. O. Box 323
Quitman, LA. 71268
(318) 259-4184 (Work)
(318) 243-1084

District 2

LEWIS CHATHAM
1575 Mariah Road
Chatham, LA. 71226
(318) 235-0254

District 3

AMY C. MAGEE
2332 Walker Road
Jonesboro, LA. 71251
(318) 235-0002

District 4

JOHN W MCCARTY
2766 Hwy 155
Quitman, LA 71268
(318) 259-9694

District 5

TARNESHALA COWANS
598 Beech Springs Road
Jonesboro, LA. 71251
(318) 480-9095

District 6

REGINA H. ROWE
159 Hughes Rd.
Jonesboro, LA 71251
(318) 259-7923

District 7

LYNN TREADWAY
505 Fifth Street
Jonesboro, LA 71251
(318) 259-7673
(318) 680-8510

MEETING DATE: Monday, January 06, 2020
MEETING TIME: 5:15 PM
PLACE OF MEETING: Jackson Parish Courthouse
500 E. Court Street, Room 301
Jonesboro, LA 71251

AGENDA:

Call to Order

Invocation

Pledge of Allegiance

Public Comments

Agenda Items

1. Consider and act on appointment of the Secretary-Treasurer position for a 2-year term ending December 31, 2021
2. Consider and act on 2020 meeting date, time, and location
3. Discuss 2020 procedures for meetings, committees, and projects

Continued Business (Discussion and Review)

4. Discuss status of Hospital Drainage Project
5. Discuss status request for livestock pavilion project
6. Discuss letter of response from Town of Jonesboro regarding drainage request

New Business (Discussion and Review)

7. Discuss and review 911 addresses for cemeteries
8. Discuss request to have Mr. Avery review the Parish Transportation Act

Discussion of Other Topics

9. Review 2020 Budget Message: *Secretary-Treasurer*

Announcements and Notifications

10. Announce appointment of 2020 OEP Director
11. Announce 2020 Liquor Permits Issued
12. Invitations to be sent to all Parish Mayors to attend the February Business Session

Adjourn

Gina M. Thomas, Secretary-Treasurer

Jackson Parish Police Jury

500 E. Court Street, Room 301, Jonesboro, LA. 71251

(318) 259-2361 extension 203

In accordance with the Americans with Disabilities Act, if you need special assistance, please contact Gina Thomas at (318) 259-2361, extension 203 describing the assistance that is necessary.



Town of Jonesboro

Mayor Leslie Thompson
Ph: 318-259-2385
Fax: 318-259-4177

P.O. Box 610
128 Allen Avenue
Jonesboro, Louisiana 71251

December 23, 2019

Mr. John McCarty, President
Jackson Parish Police Jury
500 E. Court St, Room 301
Jonesboro, LA 71251

Dear Mr. McCarty:

Thank you for your consideration of the Town of Jonesboro's request to assist with a drainage issue on Cooper Avenue. Although your investigation provided that you were unable to assist, we sincerely appreciate your efforts at looking into the issue. We hope that we can work together on future projects.

Sincerely,

Leslie C. Thompson, Mayor

/jms

"This institution is an equal opportunity provider" 



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December 3, 2019

MEMBERS

WARD 1

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Quitman, LA. 71268
(318) 259-4184 (Work)
(318) 243-1084

WARD 2

EDDIE M. LANGSTON
770 Taylor Road
Jonesboro, LA. 71251
(318) 259-7448

WARD 3

AMY C. MAGEE
2332 Walker Road
Jonesboro, LA. 71251
(318) 235-0002

WARD 4

JOHN W MCCARTY
2766 Hwy 155
Quitman, LA 71268
(318) 259-9694

WARD 5

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WARD 7

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505 Fifth Street
Jonesboro, LA 71251
(318) 259-7673
(318) 680-8510

Mayor Leslie Thompson
Town of Jonesboro
128 Allen Avenue
Jonesboro, LA 71251

Dear Mayor Thompson,

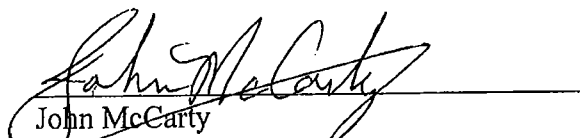
At the November 21st meeting of the Police Jury Finance Committee, your attached letter requesting our assistance with a drainage issue on Cooper Avenue for the United Methodist Church was reviewed.

Our Road Superintendent visited the site and determined that there are several issues that would need to be addressed. First, there is an issue of access to be able to get equipment into place in order to clear out the existing debris. This would likely involve taking equipment onto privately owned property. He also noted that there appears to be a house/structure located in the drainage discharge area that may be causing some of the flooding issues. Our policy is that we do not perform any drainage work in municipalities without an engineering study. When performing drainage work on our own right of ways, we take the engineering into consideration to ensure that fixing an issue in one area will not adversely affect a property further down the line.

The Committee determined that the request is beyond the scope of the work that our road construction crews perform. Our recommendation is that you have your engineer assess the drainage issues and then hire a contractor to ensure a complete and satisfactory result.

We appreciate you reaching out to one of our Jurors to give us the opportunity to determine if we are able to assist you in this request. Although we are not able to provide more than general guidance in this matter, we look forward to working with you on future projects.

Sincerely,


John McCarty
President

TOWN OF JONESBORO



LESLIE C. THOMPSON
MAYOR

OFFICE OF THE MAYOR

126 ALLEN AVE.
POST OFFICE BOX 610
JONESBORO, LA 71251
PHONE (318) 259-2385
FAX (318) 259-4177

September 10, 2019

Hon. John McCarty, President
Jackson Parish Police Jury
500 E. Court St., Room 301
Jonesboro, LA 71251

RE: Request for Assistance

Dear Mr. McCarty:

It has been brought to my attention that the Jonesboro United Methodist Church is requesting the clearing of over grown vegetation and removal of debris from the drainage area adjoining the property line of the church Parsonage on Cooper Avenue. Regretfully, the Town of Jonesboro does not have the necessary equipment to accommodate this request.

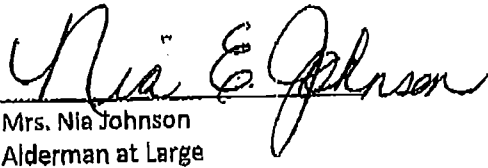
This matter was brought to my attention by Police Juror Lynn Treadway and church member Ben Ledbetter. Mr. Treadway suggested that I request assistance from the Police Jury to accomplish the desired outcome of clearing debris and vegetation to eliminate flooding of the Parsonage when it rains. This is a request from the Town of Jonesboro to assist in this matter as it is my understanding that the Jury has the necessary equipment to handle the situation.

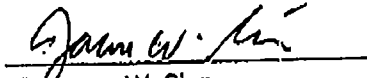
Please feel free to call me if you have questions regarding this request. Thank you for your consideration.

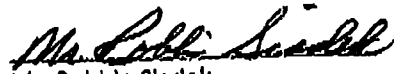
Sincerely,


Leslie C. Thompson
Mayor

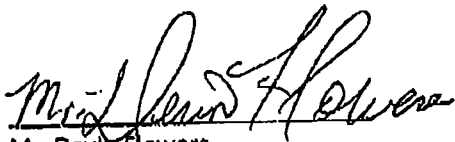
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Mrs. Nia Johnson
Alderman at Large


Mr. James W. Ginn
Alderman District A


Mr. Robble Sladek
Alderman District B


Mr. Aaron "Pete" Stringer
Alderman District C


Mr. Devin Flowers
Alderman District D



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(318) 680-8510

JACKSON PARISH COMMUNICATION DISTRICT
P.O. BOX 636
319 JIMMIE DAVIS BLVD
JONESBORO, LOUISIANA 71251
PHONE (318) 259-2103
FAX (318) 259-8509
E-MAIL jpcd911@att.net
DECEMBER 24, 2019

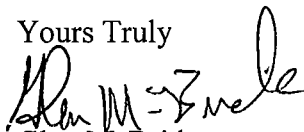
Mr. John McCarty
President
Jackson Parish Police Jury
301 Jimmie Davis Blvd
Jonesboro, La 71251

Subject: 911 addresses for Parish Cemeteries

As you requested, I have compiled a list of 911 addresses for cemeteries in Jackson Parish. I have attempted to identify all that I could, but there could be additional locations that I will come across later and if I do, I will add to list and forward the updated list to the Police Jury.

Please call if you have questions or additions.

Yours Truly



Glen McBride

Jackson Parish Communication District

Attachment

CEMETERY LOCATIONS

JACKSON PARISH

NAME	LOCATION	MUNICIPALITY	911 NUM
ANSLEY	342 ANSLEY RD	RUSTON	342
ANITIOCH	518 ANITIOCH RD	QUITMAN	518
ASBURY	16900HWY 4 E	CHATHAM	16900
BEAR CREEK	894 BEAR CREEK RD	QUITMAN	894
BEECH SPRINGS	3942 BEECH SPRINGS RD	QUITMAN	3942
BELTON	130 RODEO HILL	JONESBORO	130
BETHANY	441 BETHANY RD	QUITMAN	441
BROOKS CHAPEL	1176 BROOKS CHAPEL RD	QUITMAN	1176
BROOKLYN CHURCH	2229 MIRIAH RD	CHATHAM	2229
BROWN GROVE	194 RODEO HILL	JONESBORO	194
CANEY LAKE	10030 HWY 4 E	CHATHAM	10030
CHATHAM	154 HWY 4 E.	CHATHAM	154
CONCORD	2200 CONCORD RD	CHATHAM	2200
EBENEZER	217 EBENEZER RD	JONESBORO	217
EBENEZER/COUNTY LINE	332 COUNTY LINE RD	RUSTON	332
FELLOWSHIP	6005 QUITMAN HWY	QUITMAN	6005
GALA TRAINA	2523 WINNFIELD HWY	JONESBORO	2523
GARDEN OF MEMORIES	1743 HWY 4 E	JONESBORO	1743
HANSEN	2177 HWY 548 /KILPATRICK	EROS	2177
HEBRON	2849 GLADWAY RD	JONESBORO	2849
HODGE	406 CENTRAL ST	HODGE	406
JONESBORO	194 RODEO HILL	JONESBORO	194

JONESBORO CITY	302 S NAPOLEON	JONESBORO		302
MCDONALD	1676 HWY 4 E	JONESBORO		1676
MIDWAY	353 MIDWAY CHURCH RD	JONESBORO		353
MT MIRAH	410 MT. MIRIAH RD	CHATHAM		410
MT ZION	385 MT ZION RD	RUSTON		385
NEW GAILEE	194 RODEO HILL	JONESBORO		194
NEW PROSPERITY	1381 PROSPERITY CH RD	RUSTON		1381
OAK RIDGE	2072 VERNON-EROS RD	RUSTON		2072
OLD BETHANY	154 OLD BETHANY CHURCH RD	QUITMAN		154
OLD BETHEL	1259 NINE PINE RD	JONESBORO		1259
OLIVE GROVE	3138 OLIVE GROVE RD	CHOUDRANT		3138
PLEASANT GROVE	1046 EVERGREEN RD	JONESBORO		1046
PLEASANT GROVE	446 BOWDEN RD	RUSTON		446
PLEASANT HILL	1855 ZOAR RD	CHATHAM		1855
QUITMAN BAPT	175 BROOKS CHAPEL RD	QUITMAN		175
SALEM	1725 CENTURY LOOP	EROS		1725
SILOAM SPRINGS	820 SILOAM CHURCH RD	JONESBORO		820
SPRINGHILL	2961 WALKER RD	JONESBORO		2961
ST CLAIRE	2035 HWY 146	CHATHAM		2035
ST CLAIRE	2477 ST CLAIRE RD	CHATHAM		2477
ST REST	831 ST REST RD	QUITMAN		831
SWEETWATER	3942 BEECH SPRINGS RD	QUITMAN		3942
TRANSPORT	TRANSPORT RD	JONESBORO		WINN
TRAVELERS REST	194 RODEO HILL	JONESBORO		194
TRIUMPH	130 HEARNE ST	JONESBORO		130
WALNUT RIDGE	1218 HWY 147	QUITMAN		1218

WOMACK	266 LAKESHORE DR	CHATHAM		266
WYATT	2200 CONCORD RD	CHATHAM		2200
OLD ZEIGLER	2847 HWY 144	CHOUDRANT		2847
ZIEGLER CEMETERY	245 ZEIGLER CEMETERY RD	EROS		245
ZION REST	237 GARNER RD	JONESBORO		237



Parish Transportation Fund Act

R.S. [48:751](#) – [48:762](#)

Overview

The following document is a summary of the general principles and guidelines concerning [Louisiana’s Parish Transportation Fund Act \(PTA\)](#). This document is presented in a “frequently asked questions” (FAQ) format. While the FAQ is fairly detailed, remember that every situation is unique and that each situation deserves careful individual review.

To facilitate use of this document, links within the document will direct your attention to text within the document and to external websites. For example, clicking the question number in the index section will link you directly to that question and answer in the text. Within the FAQ, several links will direct you to other textual areas of the FAQ and to relevant external documents. Clicking on the individual question number in the text will return to the index to allow you to select another question to view.

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Attorney General Opinions

Parish Transportation Fund Act

I. [AG Op. No. 08-0236 – Legislative funds v. Local funds](#)

Q.1. How does [AG Op. No. 08-0236](#), which was issued January 22, 2010, affect: (1) the Parish Transportation Fund Act (PTA); and (2) how a parish spends purely local road funds?

A.1. AG Op. No. 08-0236

- AG Op. No. 08-0236 represents a shift in the AG’s previous longstanding position on the PTF. Prior to this opinion, the AG opined that R.S. [48:753](#) did limit the expenditure of purely local funds and that R.S. [48:755](#) is general, statewide, substantive law with which parish governing bodies must comply regardless of the source of monies expended.
 - With AG Op. No. 08-0236 the AG now opines that: Purely local funds are excluded from the requirements of R.S. 48:755, the System of Administration statute, and
 - Prioritization of parish road projects applies **only** to PTF monies appropriated by the legislature, and not to purely local funds.
 - As part of the budget process, the governing body must approve all expenditures as a whole, regardless of the source of the funds, to further the best interests of the parish and the parish road system.
- For the purposes of this FAQ, the following points are important:
 - Making expenditures of purely local funds does not require following the prioritization outlined in R.S. 48:755.
 - Unless there is another violation, a parish will not be issued an audit finding if that parish does not put local funds into the System of Administration.
 - The PTA does not apply to purely local road funds and how they are spent, unless the Charter or other mandate so provides. The local funds include funds donated to the parish for road work.
 - The AG states that the parish governing authority must approve all expenditures, including local funds, “as a whole.” (Citing the Local Government Budget Act (LGBA), R.S. [39:1305](#) and R.S. [39:1309](#)).

- The AG also cites R.S. [33:1236\(2\)\(a\)](#) that grants to parish governing authorities the power to repair and make roads, bridges, causeways, dikes, dams, levees and highways. ...to further the best interest of the parish.

RECOMMENDATION:

Parish governing authorities should continue to exercise caution when expending public dollars. The parish governing authority should follow the guidance of the PTA for purely legislatively appropriated funds (the PTF monies). The governing authority should follow the guidelines of the Attorney General, the LGBA and R.S. 33:1236(2)(a) when expending local funds, always keeping in mind the best interests of the parish as a whole.

II. General and Definitions

Q.2. What is the Louisiana Parish Transportation Fund Act (PTA)?

- A.2.** The PTA is a special fund in the state treasury that was established as of January 1, 1990, to provide funding for the maintenance, construction, and repair of parish roads. Provisions for the Parish Transportation Fund can be found in [Article VII, § 27](#) of the Constitution of Louisiana and at R.S. [48:751](#) - 762. Monies in the fund are disbursed to parish authorities according to the distribution formula contained in R.S. [48:756](#). Parish authorities may expend the funds only for the uses legislatively provided in R.S. [48:753](#) and R.S. [48:754](#).

Q.3. Where is the PTA found?

- A.3.** The PTA is a set of statutes that can be found at R.S. [48:751](#) - 762 of the Louisiana Revised Statutes and within [Article VII, §27](#) of the Constitution of Louisiana. The Act establishes the Parish Transportation Fund (PTF).

Q.4. How are monies appropriated to the Parish Transportation Fund (PTF)?
R.S. [48:752](#)

- A.4.** Revised Statute [48:752](#) requires the state treasurer to credit to the PTF the following:
- All monies made available to the parishes for **road purposes** from funds annually appropriated by the legislature in accordance with the provisions of the Transportation Trust Fund as provided in [Article VII, §27](#) of the Constitution of Louisiana.
 - Any other funds made available for use for **parish transportation** in accordance with legislative appropriation.

Q.5. How are monies distributed from the PTF?

R.S. 48:756

A.5. Monies from the PTF are disbursed on a per capita basis in population categories (classes), based on the population of a parish as determined by the latest federal decennial census or by the Louisiana State University and Agricultural and Mechanical College Agriculture Center, Department of Agricultural Economics and Agribusiness, under the most recent federal-state cooperative program for local population estimates, whichever is more recent.

The classes are as follows:

Class	Parish Population	Per Capita Distribution
1	1 to 16,000	\$13.32
2	16,001 to 45,000	\$10.82
3	45,001 to 100,000	\$8.32
4	100,001 to 200,000	\$7.32
5	200,001 to 400,000	\$5.57
6	400,001 and over	\$4.65

Except for funds withheld for misuse under R.S. 48:761, no parish shall receive an amount of funds for a fiscal year that is less than it received in the Fiscal Year 1972-1973.

The state treasurer distributes funds to the parishes in equal monthly installments, unless the Legislative Audit Advisory Council (LAAC) notifies the state treasurer, by written resolution, to suspend distribution of funds to any parish that the LAAC has found to be in noncompliance with the PTA.

If funds are available and if the legislature appropriates an amount to the PTF in an amount greater than it appropriated in the 1994-1995 fiscal year, excess funds shall be distributed to the parishes on a per mile basis, with the total number of miles of parish roads determined by the DOTD for the year 1990.

The amount each parish receives will be based in on a ratio of total miles within the parish to total miles of parish roads in the state. (Excess amount appropriated x Total miles of parish roads in parish ÷ Total miles of parish roads in the state = amount of excess funds distributed to a parish).

Any funds specifically appropriated for transportation purposes other than those provided in R.S. 48:756(A), shall be credited to the PTF, only after:

- ❖ Appropriating 2.5% of the amounts allocated to the public transportation section of the Louisiana DOTD for the sole purpose of acquiring capital for transit providers operating under 49 U.S.C. §5310 and §5311, and

- ❖ Providing a base amount of \$75,000 each for mass transit purposes as defined in the Transportation Equity Act for the 21st Century (TEA 21), or its successor, as amended, to the parish or municipal governing authorities of Orleans, Jefferson, Kenner, East Baton Rouge, Monroe, Alexandria, Lafayette, Lake Charles, Shreveport, St. Bernard, St. Charles, St. Tammany, and Terrebonne.
 - If the appropriation in a fiscal year for mass transit purposes is at least \$8,000,000 but not more than \$10,000,000, the base amount shall be \$100,000. If the appropriation exceeds \$10,000,000, the base amount shall be \$125,000.

The balance remaining shall be distributed as follows:

- ❖ One dollar per capita for each urbanized area, as determined by the most current federal census for the parishes of Orleans, Jefferson, East Baton Rouge, Ouachita, Rapides, Lafayette, Calcasieu, Caddo, St. Bernard, St. Charles, St. Tammany, and Terrebonne.
- ❖ Plus an amount per passenger determined as follows:

Passengers per year	Amount
0-1,000,000	\$0.50/passenger
1,000,001-1,250,000	\$500,000
1,250,001-5,000,000	\$0.40/passenger
5,000,001-6,666,666	\$2,000,000
6,666,667-10,000,000	\$0.30/passenger
10,000,001-12,000,000	\$3,000,000
12,000,001-25,000,000	\$0.25/passenger
25,000,001-34,722,223	\$6,250,000
over 34,722,223	\$0.10/passenger

- ❖ Multiplied by the ratio of the operating income to the operating expense of the transit system.
- ❖ Amount of remaining balance to be distributed = \$1.00 per capita + amount based on passengers per year x (operating income/ operating expense)

Note:

- ❖ Funds appropriated to the governing authority of Jefferson Parish under the provisions of R.S. [48:756\(B\)](#) shall have 13% distributed to the municipal governing authority of Kenner. R.S. [48:756\(D\)\(1\)](#).

- ❖ All funds appropriated to the governing authority of Lafayette Parish under the provisions of R.S. [48:756\(B\)](#) shall be distributed to the municipal governing authority of the City of Lafayette. R.S. [48:756\(D\)\(2\)](#).
- ❖ All funds appropriated to the governing authority of Calcasieu Parish under the provisions of R.S. [48:756\(B\)](#) shall be distributed to the municipal governing authority of the city of Lake Charles. R.S. [48:756\(D\)\(3\)](#).
- ❖ All funds appropriated to the governing authority of Ouachita Parish under the provisions of R.S. [48:756\(B\)](#) shall be distributed to the municipal governing authority of the city of Monroe. R.S. [48:756\(D\)\(4\)](#).
- ❖ All funds appropriated to the governing authority of Caddo Parish under the provisions of R.S. [48:756\(B\)](#) shall be distributed to the municipal governing authority of the city of Shreveport. R.S. [48:756\(D\)\(5\)](#).
- ❖ All funds appropriated to the governing authority of Rapides Parish under the provisions of R.S. [48:756\(B\)](#) shall be distributed to the municipal governing authority of the city of Alexandria. R.S. [48:756\(D\)\(6\)](#).

Operating expenses, operating revenues, and number of passengers shall be defined as provided in R.S. [48:756\(C\)](#).

Funds allocated for maintenance, repair, and construction of railroad crossings and off-system bridges or funds allocated as a match for federal funds to be used to maintain, repair, and construct railroad crossings and off-system bridges shall be allocated to the Department of Transportation and Development for administration and expenditure based on the number and cost of crossings or bridges in need of construction, repair, or maintenance throughout the state. The funds expended under the provisions of this Subsection shall be used exclusively in conjunction with federal match dollars and shall be used exclusively for the maintenance, repair, and construction of railroad crossings and off-system bridges. R.S. [48:756\(F\)](#)

R.S. [48:756\(G\)](#) states:

Transit systems with nine or fewer bus waivers shall be exempt from the National Transit Database reporting requirements. These transit systems shall report data on the number of passengers, operating expenses, and operating revenue or income in accordance with the requirements of the current National Transit Database Reporting Manual. The data shall

be reported by these transit systems to the Department of Transportation and Development.

Q.6. What are public roads?

R.S. 48:753(F)

A.6. “Public road” means any road, or portion thereof:

- dedicated as a public road **and/or** accepted for maintenance by a parish or municipal governing authority; or
 - ❖ A tacit dedication of a road as public makes a road public for purpose of determining whether PTF monies may be used to maintain the road. [AG Op. No. 92-0343](#).
- constructed or maintained for an uninterrupted period of three years, by a parish or municipal governing authority;

provided the road, or a portion of it, serves a public purpose that is in the best interest of the parish or municipality and its respective road systems.

Subject to the provisions of [Article VII, §14](#) of the Constitution of Louisiana, each parish and municipal governing authority shall determine whether a road, or portion thereof, within its respective road systems, meets the definition of a public road for the purpose of the parish transportation system.

The provisions of R.S. [48:753\(F\)](#) shall not invalidate any public road that has been **constructed or maintained by a parish or municipal governing authority prior to August 15, 1993**.

Q.7. What are off-system roads?

R.S. 48:757

A.7. Off-system roads are roads that are not in the state highway system, such as parish roads and municipal streets.

Under R.S. [48:757](#), the DOTD is prohibited from performing any construction or maintenance work on the parish road system or any other roads or streets that are not in the state highway system (off-system), , whether the work is done at the expense of the state or the governing authority of the parishes, **except in the following circumstances:**

- ❖ DOTD shall construct, maintain, and improve roads, whether hard surfaced or otherwise, within state parks and state historic sites as defined in R.S. [56:1684](#), and connect such sites with existing highways.

- ❖ DOTD is authorized to perform work on any off-system bridge that is included as a TIMED project within the provisions of R.S. [47:820.2\(B\)\(1\)\(b\)](#).
- ❖ DOTD is authorized to perform work on intersectional improvements on parish roads or municipal streets and to perform work on parish roads or municipal streets for purposes of operational or safety reasons when the parish road or municipal street intersects with a state highway that is programmed for improvement or construction; however, the distance of the off-system work must conform to AASHTO design standards, as adopted pursuant to R.S. [48:35](#).
- ❖ [R.S. 48:757\(A\)\(1\)\(d\)](#) added a provision for roads within wildlife management areas. The department may construct, maintain, and improve roads, whether hard-surfaced or otherwise, within wildlife management areas owned by the Department of Wildlife and Fisheries and proclaimed as a wildlife management area by the governor, refuges, and other lands owned by the Department of Wildlife and Fisheries. The work must be at the direction of, and in cooperation with, the Department of Wildlife and Fisheries or the Wildlife and Fisheries Commission and shall be funded from monies specifically designated for that purpose.

Q.8. What is commingling?

- A.8.** Commingling, in in context of the PTF, involves combining PTF funds with other local funds into a single account (**single physical account without any separate accounting**). The Attorney General has stated that the commingling of local funds with PTF funds subjects the local funds to the provisions of the PTF in order to preserve the accounting of and protect against misuse of PTF funds. Essentially, commingling converts local funds into PTF funds.

AG Op. No. 96-0189

III. Expenditure of funds

Q.9. How are monies in the PTF to be used?

R.S. [48:753](#)

- A.9.** The monies in the PTF shall be used:

- To **regulate the proportion, direction, making, and repairing** of the roads, bridges, causeways, dikes, dams, levees, and highways, **when in the opinion of the parish governing authority**, the work will further the **best interest** of the parish and the parish road system.
 - ❖ “Despite the fact that the public roadway in question is no longer needed for the purposes of school bus transport, it seems **as long as the police**

jury believes that the maintenance of the road is in the best interests of the parish, nothing prevents them from continuing to maintain it.”
“Although no cases could be found where maintenance of a road has been challenged, it would appear that **actions by police juries with respect to maintaining or abandoning parish roads are discretionary in nature and . . . subject to attack [only if they are] arbitrary or capricious action[s] by the police jury.”**

[AG Op. No. 05-0362](#)

[AG Op. No. 07-0043](#)

- To maintain private driveways in connection with a general road improvement program *within the right of way of a public road or highway owned by the parish* **when such maintenance serves a public purpose.**

- ❖ The use of public funds, equipment, and/or labor to maintain or improve private streets and lanes (where the benefit inures primarily to the private individuals, and benefit to the public, if any, would only be incidental), would constitute a prohibited donation of public funds under [Article VII, §14](#) of the Constitution of Louisiana.

[AG Op. No. 00-0149](#)

[AG Op. No. 08-0307](#)

- To purchase equipment for road work at the discretion of the parish governing authority:

- ❖ Public Bid Law or State Procurement Code, if applicable, may apply to these purchases.

- To assist in the cost of providing public transit:

- ❖ Public transit under statute creating PTF refers to bus, rail, or other conveyance used for public transportation in parish. [AG Op. No. 92-0131](#)

- ❖ Funds cannot be used to purchase buses to transport senior citizens if the buses not made available to transport the public in general.

[AG Op. No. 92-0200](#)

- ❖ While a parish governing authority is not prohibited from contributing public funds or hiring people to aid in the unloading and distribution of food items and other commodities to qualified senior citizens, the **parish governing authority may not use funds from the PTF, nor may it use parish road workers paid from funds from the PTF.**

[AG Op. No. 08-0056](#)

- To repair, maintain, or care for roads, streets, alleys, bridges, culverts, and other drainage facilities, situated within the jurisdiction of an incorporated municipality by the parish governing authority, **upon request of the governing authority of any incorporated municipality.**

- ❖ Parish governing authority may choose not to spend transportation act funds for roads in incorporated municipalities, but may not do so in an arbitrary and capricious manner.

Wholesale rejection by parish governing authority of spending any PTA funds in all incorporated municipalities without providing any rational basis for the decision is an arbitrary and capricious decision and thus forbidden. *Pasqua v. St. Landry Police Jury*, 651 So.2d 430 (La. App. 3rd Cir. 1995).

- **If the project cost does not exceed the contract limit as defined by R.S. [38:2212](#), and the parish governing authority indemnifies the state for any loss or injury arising therefrom, a parish governing authority may perform maintenance work on state highway right-of-ways as follows:**

- ❖ Install culverts in drainage ditches after acquiring and complying with any permit required by the department.
- ❖ Clean out ditches and work on shoulders of state highways. **The local governing authority shall notify the Department of Transportation and Development (DOTD) not less than five days prior to the commencement of such work.**
- ❖ Patch potholes on aprons connecting parish and state highways. **The local governing authority shall notify the DOTD not less than five days prior to the commencement of such work.**

Eighty percent (80%) of funds expended on roads and bridges shall be used for maintenance, construction contracts, or maintenance or construction materials. R.S. [48:753](#)(B)

Funds used for transit purposes may be used for transit operating expenses as defined in R.S. [48:756](#)(C) or for rolling stock. R.S. [48:753](#)(C)

- According to [AG Op. No 92-0131](#), rolling stock includes buses, rail cars, or other conveyances.

Purely local funds are excluded from the requirements of R.S. [48:755](#). The parish governing authority must approve all expenditures as a whole

regardless of source as part of an overall budget process. [AG Op. No. 08-0236](#), issued 1/22/2010.

R.S. 48:753(G) provides that in addition to the permitted uses of PTF above, the governing authority of Calcasieu parish is authorized to use a portion of its PTF for:

- ❖ Funding or performing landscaping and maintenance improvements along interstate highway right-of-ways in Calcasieu Parish;
- ❖ Funding or constructing capacity improvements to state highways within Calcasieu Parish in accordance with Louisiana Department of Transportation and Development Standards.

Any work done under this authority shall not exceed the contract limit under R.S. 38:2212, which provides for public bidding of public works projects, and Calcasieu Parish's governing authority shall indemnify the State for any loss or injury arising from the work.

Q.10. May PTF funds be used to repair, construct, or maintain off-system roads?

A.10. Constitutional [Article VII, §27](#) prohibits the monies in the Transportation Trust Fund from being used for building or maintaining roads or bridges that are not within the state or federal highway system. **AG Op. No. 94-267A**

The AG opines in 95-0300 that Transportation Trust Fund monies can be used to provide the state matching funds and salaries of DOTD employees who administer the Railroad Crossing Program.

A parish governing authority **may use** funds from the Parish Transportation Fund or from other sources to repair, construct, or maintain its parish road system. The substantive provisions of the PTA (i.e. System of Administration) must be followed regarding PTF funds.

Q.11. What procedures must be followed for expenditures from the PTF?

A.11. Statutory Guidelines: **R.S. [48:755](#)**

Unless otherwise provided by law, parishes (including Orleans Parish) shall adopt a system of road administration [that] shall require approval of the governing authority for any expenditures made out of this fund, and **no member of the governing authority shall expend any funds in his [or her] ward or district without the approval of the parish governing authority.** Each parish shall adopt a parish-wide system of administration inclusive of parish roads within municipalities [that] shall include the development of a capital improvement program on a **selective basis**, centralized purchasing of equipment and supplies,

centralized accounting, and selective maintenance and construction. All construction shall be based upon engineering plans and inspection.

The parish-wide capital improvement program **shall list all projects to be constructed during the fiscal year**. Each parish shall undertake a continuing study of the needs of the various parish roads for the purpose of bringing existing roads up to current standards or for replacement of existing roads where required and shall keep the information so developed up to date through a continuing annual needs study.

Each parish shall develop a parish-wide program of construction inclusive of parish roads within municipalities to be commenced the ensuing fiscal year which shall be based upon the anticipated revenues to be appropriated by the legislature and listed in a prioritized ranking based on parish-wide needs inclusive of parish roads within municipalities and shall include overlay projects. The program shall also list the projects which may reasonably be anticipated to be constructed in the following two years. **All projects listed for the total three-year program shall be approved by the parish governing authority**. The capital improvement program shall be **adopted by the parish governing authority prior to the beginning of the first year of the three-year plan**. The program shall be adopted annually regardless of whether the parish governing authority anticipates capital improvements in the first year of the plan. R.S. [48:755\(B\)\(1\)](#).

The funds appropriated to each parish shall be used for the **benefit of the parish as a whole and within the priority ranking for the parish**. The most critical needs existing parish-wide according to the priority ranking shall be met first. **Funds shall not be expended in the parish until the parish has complied with the provisions of this Part**. R.S. [48:755\(B\)\(2\)](#).

The parish-wide selective maintenance program inclusive of parish roads within municipalities shall provide for a schedule of the work to be **performed by category, on a weekly basis**. The program shall be prepared and administered by the **parish road manager**. The parish road manager may authorize maintenance work not contained in the weekly schedule upon receipt of constructive notice of a defect in the parish road system and when, in the opinion of the parish road manager, the defect constitutes a hazard to public safety. **The parish road manager shall maintain a record of the work so authorized and shall report the total amount of such expenditures on a monthly basis to the parish governing authority**. R.S. [48:755\(C\)](#)

Q.12. May PTF funds be used for bonds of the Parish?

R.S. [48:754](#)

- A.12.** The governing authority of any parish, with the approval of a majority of the electors of the parish voting in an election called for that purpose, and with approval of the State Bond Commission, is authorized to fund into that parish's bonds a portion of its allocation from the PTF that is credited or distributed to it.

The portion that shall be funded into bonds shall not exceed 75% of the amount the parish would receive if only \$24,000,000 was appropriated to the PTF for that year.

The bonds may be issued for any purpose that R.S. [48:753](#) authorizes for use of the fund, may be general or limited obligations of the parish issuing them, and shall run for a period not to exceed ten years from the date of bond issuance.

Said bonds shall be issued pursuant to a resolution adopted by the parish governing authority and shall have such maturities and bear such interest as may be determined and fixed by the parish governing authority. They shall be payable in principal and interest at such place or places and at such time or times as the governing authority prescribes. The bonds shall be callable on such terms and in such manner as the governing authority fixes and shall be issued in the denomination of one thousand dollars or an integral multiple thereof, as determined by the governing authority. They may be registered or payable to bearer, in the discretion of the governing authority.

The bonds shall be sold to the highest bidder at public sale after advertisement by the governing authority **one time at least seven days prior to the date fixed for the reception of bids** in a newspaper published in the parish and in a newspaper of general circulation or other periodical containing a section devoted to municipal bond matters published in New Orleans, Chicago, or New York, **reserving to the governing authority the right to reject any and all bids.**

R.S. [48:754\(A\)](#).

All bonds issued under authority of this Part shall be signed by the president and by the secretary of the parish governing authority issuing them, one of whose signature may be a facsimile, under the seal of the parish, and any interest coupons attached to said bonds shall be signed by the facsimile signatures of these officers. Any such bonds may be issued and delivered, notwithstanding that one or more of the officers signing such bonds or the officer or officers whose facsimile signature or signatures may be on the coupons shall have ceased to be such officer or officers at the time such bonds shall actually have been delivered.

R.S. [48:754\(B\)](#).

The parish governing authority may authorize the issuance of refunding bonds of the parish for the purpose of refunding outstanding bonds issued pursuant to this Part. Such refunding bonds may either be sold and the proceeds applied to or deposited in escrow for the retirement of the outstanding bonds or may be delivered in exchange for the outstanding bonds. The refunding bonds shall be authorized in all respects as original bonds are herein required to be authorized, and the parish governing authority, in authorizing the refunding bonds, shall provide for the security of the bonds, the sources from which the bonds are to be paid, and for the rights of the holders thereof in all respects as herein provided for other bonds issued under authority of this Part. R.S. [48:754\(C\)](#)

Any resolution authorizing the issuance of bonds under this Part shall be published one time in the official journal of the parish, as required by Subsection A of this Section, with the resultant effect of incontestability as provided in Paragraph (B) of Section 35 of Article VI of the Constitution of Louisiana ([Article VI, §35](#)). All bonds issued by virtue hereof shall be and are hereby declared to have the qualities of negotiable paper under the laws of the state of Louisiana and shall not be invalid for any irregularity or defect in the proceedings for the issue and sale thereof, and shall be incontestable in the hands of bona fide purchasers or holders thereof. Said bonds and the income thereof shall be exempt from all taxation in the state of Louisiana. No proceedings in respect to the issuance of any such bonds shall be necessary, except such as are contemplated by this Part. R.S. [48:754\(D\)](#).

The provisions of this Section and authority given to governing authorities by this Section shall not apply to the parishes of Calcasieu, Cameron, Jefferson, and Jefferson Davis. R.S. [48:754\(E\)](#).

Q.13. Are parish authorities required to spend funds on roads within incorporated municipalities?

A.13. No. Parish governing authorities are not required to spend funds on roads within incorporated municipalities. The language of R.S. [48:753](#) is **permissive** -- not mandatory; a parish governing authority **may, therefore**, choose to spend PTF funds to repair, construct, or maintain roads within incorporated municipalities, but are not otherwise obligated to do so. [AG Op. No. 92-0072](#)

While a parish governing authority may choose not to pay PTA funds for roads in incorporated municipalities, it may not do so in an arbitrary and capricious manner.

❖ Wholesale rejection by the parish governing authority from expending any parish transportation act funds in all incorporated municipalities without providing any rational basis for the decision is an arbitrary and capricious decision and thus forbidden. *Pasqua v. St. Landry Police Jury*, 651 So.2d 430 (La. App. 3rd Cir. 1995).

Q.14. What happens if a Parish Governing Authority does not spend all funds transferred to it from the PTF in a fiscal year? R.S. [48:758\(C\)](#)

A.14. If a parish governing authority does not spend the funds that have been distributed to it from the PTF during a given year, the parish governing authority shall still certify annually to the Legislative Auditor (or, where applicable, the certified public accountant), that it is in compliance with the statutory provisions of the PTA. R.S. [48:758\(C\)](#)

Even if funds are not spent in the current fiscal year, they may be encumbered for future fiscal year projects as part of the three-year plan established under R.S. [48:755\(B\)](#).

IV. [Capital Improvement Program](#)

[Q.15.](#) What are selective maintenance and capital improvement projects?

A.15. R.S. [48:755](#) requires that parish governing authorities adopt a parish-wide **capital improvement program** that shall include the following:

- ❖ A list of all projects to be constructed during a given fiscal year;
- ❖ A continuing annual study of the needs of various parish roads for the purpose of bringing existing roads up to current standards or for replacement of existing roads where required; and,
- ❖ A prioritized parish-wide program of construction, including parish roads within incorporated municipalities, for ensuing fiscal year and following two years based upon anticipated revenues to be appropriated by the legislature.
 - All projects listed for the total three-year program shall be approved by the parish governing authority. The capital improvement program shall be adopted by the parish governing authority prior to the beginning of the first year of the three-year plan. The program shall be adopted annually regardless of whether the parish governing authority anticipates capital improvements in the first year of the plan.

A parish is also required to adopt a **selective maintenance program** that shall provide for the following:

- ❖ A weekly schedule of the work to be performed by category, on a weekly basis, and
- ❖ Prepared and administered by the parish road manager.
 - The parish road manager may authorize maintenance work not contained in the weekly schedule upon receipt of constructive notice of a defect in the parish road system and when, in the opinion of the parish road manager, the defect constitutes a hazard to public safety.
 - The road manager shall maintain a record of the work so authorized and shall report the total amount of such expenditures on a monthly basis to the parish governing authority.

Q.16. What is a 3 year plan?

R.S. 48:755

A.16. A 3 year plan is the required prioritized project list required of all parish governing authorities under an adopted capital improvement program as required under R.S. 48:755(B)(1). The list should include the following:

- ❖ A prioritized parish-wide program of construction, including parish roads within incorporated municipalities, for the ensuing fiscal year based upon anticipated revenues to be appropriated by the legislature.
- ❖ A prioritized list of anticipated construction for the following two fiscal years (two years beyond the ensuing fiscal year).
 - This program shall be approved annually by the parish governing authority regardless of lack of any capital improvements for the pending fiscal year and prior to the beginning of the first year of the three-year plan.

***Note:** The three-year plan does not include the prioritized list of construction projects for the current fiscal year, which should have been included in the prior year's three-year plan. That is, the current fiscal year rotates off of the "three-year's plan" to become the current year's plan. The three-year plan always consists of the next fiscal year and the two years thereafter.*

Q.17. How often must the three year plan be updated?

A.17. The three-year plan should be updated and approved annually by the parish governing authority, extending the plan by an additional year. As stated in Q.14, the three-year plan always consists of the next fiscal year and the two years thereafter, not the current fiscal year.

Q.18. What is a prioritization schedule?

A.18. The prioritization schedule is the list of construction projects for the current fiscal year and those projected under the parish's three-year plan. The projects must be prioritized to ensure that critical needs are addressed first. Once the prioritization schedule is determined, the projects must be commenced and funded according to the schedule, with critical needs (highest priority) addressed first.

Q.19. What happens if a parish governing authority does not create a prioritization schedule?

R.S. 48:755

A.19. A parish governing authority may not spend any monies allocated from the PTF for the construction or maintenance of parish roadways, without adherence to the

requirements of R.S. [48:755](#), under a system of administration. A parish governing authority must create a prioritization schedule as required under R.S. [48:755](#) and spend funds according to the priority schedule. However, purely local funds are excluded from the requirements of La. R.S. 48:755. Parish officials that fail to comply with the requirements of the PTA may be deemed non-compliant and face [suspension of disbursement](#) of and possible [forfeiture](#) of PTF funds, [criminal sanctions](#) for malfeasance, and potential [personal liability](#) for civil damages to restore the improperly spend funds.

V. [Roads funded with millages](#)

[Q.20.](#) Must roads funded by millages be prioritized?

A.20. Purely local funds are excluded from the requirements of R.S. [48:755](#).

[AG Op. No. 08-0236](#)

Funds acquired from parochial tax revenues that have not been commingled with state PTF monies may be used for any lawful purpose **specified in the tax proposition**; however, if the tax funds are commingled with state PTF monies, the local funds become subject to the same use restrictions applicable to PTF funds. [AG Op. No. 96-189](#).

[Q.21.](#) What happens to millage funds if they are commingled with monies from the PTF?

A.21. If millage funds are commingled with state Parish Transportation Funds (PTF), then all funds, including the millage funds, become subject to the use restrictions of R.S. [48:753](#).

AG Op. No. 96-0189

VI. [Safeguards and Penalties](#)

[Q.22.](#) What safeguards prevent parish governing authorities from misusing the PTF or failing to comply with statutory provisions?

R.S. [48:758](#), [48:759](#), & [48:761](#)

A.22. Misuse of funds or non-compliance with statutory requirements of the PTA can lead to withholding of disbursement of funds, possible forfeiture of withheld funds, and possible criminal prosecution.

R.S. [48:758](#)(A) requires the Legislative Auditor at least biennially to audit all monies distributed from the PTF. In lieu of an audit, the Legislative Auditor has discretion to accept an audit prepared by a certified public accountant under the authority and terms set forth in R.S. [24:513](#). The scope of the audit shall include certification of legal compliance with the statutory requirements set forth under the PTA (including R.S. [48:755](#)), and shall document any failures to observe the parish road [standards established](#) by the department.

Parish governing authorities are further required to certify annually to the Legislative Auditor (or, where applicable, the certified public accountant), that the funds made available under the PTF have been expended in accordance with the standards established by law. Further, if a parish governing authority does not spend the funds that have been distributed to it from the PTF during a given year, the parish governing authority shall still certify annually to the Legislative Auditor (or, where applicable, the certified public accountant), that it is in compliance with the statutory provisions of the PTA. R.S. [48:758](#)(C)

If an audit cites improper expenditures or non-compliance with the statutory requirements of the PTA, the Legislative Auditor shall promptly report the improper expenditures or noncompliance to the LAAC or its successor. R.S. [48:759](#). The LAAC shall then further investigate the matter as it deems necessary.

If, on the basis of the report by the Legislative Auditor, the LAAC determines that there has been a misuse of PTF funds by a parish governing authority or that the parish governing authority has failed to comply with the statutory provisions of the PTA, the LAAC shall then determine whether wholly or partially withhold the parish's appropriation for any remaining months in the current fiscal year. R.S. [48:761](#)(A). If the LAAC decides to withhold all or part of the parish's appropriation, the LAAC must notify each member of the Legislature who represents any portion of the affected parish.

Unless, within thirty (30) days after the members of the Legislature are notified, the LAAC determines that the misuse of funds or noncompliance with statutory requirements has ceased, the LAAC shall instruct the State Treasurer **to suspend monthly distributions of PTF funds to the parish**. Suspension shall remain in effect until the LAAC verifies, in writing, to the State Treasurer that the offending parish is in compliance with Act No. 336 of 1974 Regular Session, as amended. This verification shall be given when the Legislative Auditor's best knowledge allows certification to the LAAC that the parish is in compliance with the relevant acts, or in the absence of LLA certification, when the LAAC determines that the parish is in compliance with the acts.

"Upon receipt of the [LAAC's] written resolution, the State Treasurer shall reinstate the monthly distribution of PTF funds as well as all funds previously withheld to the affected parish governing authority." R.S. [48:761](#)(B)(3).

The LAAC shall report any action it has taken with regard to the suspension of funds to the next regular session of the Legislature, **along with any recommendations it may have for forfeiture of suspended funds for those parishes that are still in noncompliance with the acts**. Forfeiture of funds may be authorized only by the Legislature. R.S. [48:761](#)(B)(4), (5).

Whenever the LAAC has determined that a parish governing authority has misused PTF funds, or that the governing authority is in noncompliance with the

statutory provisions of the PTA, the council shall furnish to the District Attorney of the parish where the misuse or noncompliance occurred a copy of the written resolution directing the State Treasurer to withhold funds. R.S. [48:761](#)(C)(1).

The District Attorney shall, within thirty (30) days, advise the chairman of the LAAC as to action taken or proposed in connection with the misuse of funds or noncompliance with statutory requirements cited in the resolution. If action is proposed by the district attorney, the council shall set a date for receipt of further advice in the matter. If such advice is not forthcoming, or if it is evident that suitable action has not taken place, the LAAC shall report the matter to the Legislature at its next regular session. The Legislature shall take whatever action it deems advisable under the circumstances.

Q.23. What criminal penalties may be imposed for violations of the PTA?

R.S. [48:762](#)

- A.23.** Any person who knowingly uses or causes the use of parish transportation funds for purposes not authorized by the PTA shall be subject to prosecution under the provisions of R.S. [14:134](#) – 134.3 (malfeasance in office). In addition to this criminal penalty, **the parish governing authority shall have a right of action against the individual person, who shall be personally liable, to recover in a civil action the amount of the funds that were misused.**

Further, [R.S. 14:134\(C\)\(2\)](#) states:

In addition to the penalty provided for in Paragraph (1) of this Subsection, a person convicted of the provisions of this Section may be ordered to pay restitution to the state if the state suffered a loss as a result of the offense. Restitution shall include the payment of legal interest at the rate provided in [R.S. 13:4202](#).

VII. [Miscellaneous](#)

Q.24. What is a “ward system”? A “unit system”? May a ward system be used to prioritize road projects?

- A.24.** The Attorney General described the ward system and the unit system in opinion [No. 05-0396](#). The following section quotes that opinion:

Under the old ward system, wards resembled petty baronages. Individual police jurors had a myopic view, thinking only of their respective districts. Ward Bosses hired, fired, supervised separate ward work crews and determined the projects to be undertaken in their own wards. They budgeted and spent money for their projects and purchased equipment and supplies for use in their ward only, but the systemic framework

created a disincentive for them to think beyond their own ward boundaries. Under the ward system, roads may have been built or repaired if neighboring landowners gave economic concessions to the Ward Boss. Road construction or repair may have resulted from other non-economic considerations as well. In any case, regardless of what motivated road construction and repair in the ward system, it proved to be inequitable, inefficient and decentralized.

The PTF ushered in major reform. The statutory provisions of the PTF require the parish road system to be administered efficiently and centrally by a police jury as a whole. This method of administration is commonly referred to as the “unit system.” The unit system recognizes that each police juror represents a certain constituency within his or her voting district. It replaces the ward system under which individual jurors functioned autonomously for the exclusive benefit of his or her own ward. The unit system calls for the implementation of centralized accounting and parish wide capital improvement and selective maintenance programs based upon the prioritization of projects developed by the police jury collectively. Expenditures are made only upon the approval of the Police Jury, and pursuant to a duly adopted budget. A centralized purchasing system must be implemented and work assignments are scheduled and supervised, centrally, by the parish road manager.

A ward system in which individual jurors specify and prioritize road projects based on individual wards (districts) **is not permissible**, as [R.S. 48:755](#) requires parish governing authorities to adhere to the unit system in administering their road programs using PTA funds. However, the AG has determined that purely local funds are excluded from the requirements of La. R.S. 48:755 in AG Op. No. 08-0236; thus, prioritization of parish road projects is a condition for the receipt and use of only Parish Transportation Fund monies appropriated by the legislature and distributed by the state-- not for purely local funds. [AG Op. No. 08-0236](#)

Even though local funds are not subject to [R.S. 48:755](#), the use of a ward system **is still not permitted** for purely local funds. AG Op. No. 08-0236. Parish governing authorities must approve all expenditures as a whole, regardless of the funding source, as a part of the overall budgetary process. Additionally, in considering proposed expenditures for road projects funded by purely local funds, parish governing authorities are guided by [LA R.S. 33:1236\(2\)\(a\)](#), in which they are granted the power “**to regulate the proportion and direction, the making and repairing of the roads, bridges, causeways, dykes, dams, levees and highways when, in the opinion of the police jury, such work will further the best interests of the parish and the parish road system.**” [AG Op. No. 08-0236](#).

The statutory provisions of the PTA, the LGBA, and [R.S. 33:1236](#) work in concert as part of a public policy to require the parish road system to be **administered efficiently and centrally by a police jury as a whole, whether PTA funds or purely local funds are used.** As explained above, this method of administration is commonly referred to as the “unit system.” The unit system replaces the ward system, under which individual jurors functioned autonomously for the exclusive benefit of his or her own ward.

The unit system, with regard to PTA funds, calls for the implementation of centralized accounting and parish-wide capital improvement and selective maintenance programs based upon the prioritization of projects **developed by the police jury collectively.** Expenditures are made only upon the approval of the Police Jury and pursuant to a duly adopted budget. A centralized purchasing system must be implemented and work assignments are scheduled and supervised, centrally, by the parish road manager.

[Attorney General Opinions](#)

[AG Op. No. 12-0128](#)

Once a Parish maintains a road for more than three years with the knowledge of the private owner, that road is considered a public road and becomes a part of the parish road system. The Parish may not abandon its maintenance of the road, except as provided by law, and after a declaration that the road is no longer needed for public purposes.

[AG Op. No. 08-0236](#)

[Revised Statute 48:755](#) requires parishes to adopt a “system of administration” that includes a “capital improvement program.” However, purely local funds are excluded from the requirements of R.S. [48:755](#).



Jackson Parish Police Jury



2020 ANNUAL BUDGET

ADOPTED
December 9, 2019

2020 ANNUAL BUDGET
JACKSON PARISH, LOUISIANA



JACKSON PARISH POLICE JURY

Todd Culpepper
District #1

Eddie Langston
District #2

Amy Magee
District #3

John McCarty
District #4
**2019 President*

Tarneshala “Niki” Cowans
District #5

Regina Rowe
District #6

Lynn Treadway
District #7



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JACKSON PARISH POLICE JURY

Courthouse

500 East Court Street, Room 301
Jonesboro, Louisiana 71251-3446

Phone: (318) 259-2361

Fax: (318) 259-5660

www.jacksonparishpolicejury.org



December 9, 2019

MEMBERS

2020 BUDGET MESSAGE

DISTRICT 1
TODD CULPEPPER
P.O. BOX 323
QUITMAN, LA 71268
(318) 243-1084

To the Citizens of Jackson Parish:

In accordance with the Louisiana Local Government Budget Act (LGBA) R.S. 39:1301 – 1315, Louisiana State Laws and the Governmental Accounting Standards Boards directives, the 2020 Operating and Capital Budget for Jackson Parish is herein presented.

The condition of the national, state, and local economy was considered by the Parish's elected and appointed officials when setting the 2020 budget. We have many industries that perform work locally in Jackson Parish and are major employers of the Parish's workforce. These important industries include, but are not limited to, energy companies, oil and gas pipelines, corrugated paper manufacturing, government, construction, banking, insurance, financial services, and retail trade.

Jackson Parish is in an elite group of governments in the United States in terms of financial stability. The greatest benefit of having a healthy reserve of funds is that our taxpaying citizens will save money on financing infrastructure projects and maintaining assets. One of the key factors that commits to strong credit ratings is our commitment to build and maintain a strong financial reserve.

2019 was characterized by numerous capital projects resulting in extended life of our current assets as well as providing new infrastructure to improve the quality of life for our parish residents and visitors. These projects included new construction of roads, an ADA compliant handicapped parking lot for the Courthouse, capital equipment purchases to ensure department efficiencies, and replacing the chiller, boiler, and pumps in the courthouse. 2020 will continue to see investment and expansion in our parish infrastructure and assets.

The Police Jury Finance Committee in coordination with the Secretary-Treasurer prepared the Budget with input from all Department Heads and Police Jurors. Once

DISTRICT 2
EDDIE LANGSTON
770 TAYLOR ROAD
JONESBORO, LA 71251
(318) 475-1240

DISTRICT 3
AMY MAGEE
2332 WALKER ROAD
JONESBORO, LA 71251
(318) 235-0002

DISTRICT 4
JOHN MCCARTY
2766 HWY 155
QUITMAN, LA 71268
(318) 475-1251

DISTRICT 5
TARNESHALA COWANS
598 BEECH SPRINGS RD
JONESBORO, LA 71251
(318) 480-9095

DISTRICT 6
REGINA ROWE
159 HUGHES ROAD
JONESBORO, LA 71251
(318) 243-1168

DISTRICT 7
LYNN TREADWAY
505 FIFTH STREET
JONESBORO, LA 71251
(318) 680-8510

prepared, the Finance Committee presents the Budget to the Police Jury, who adopts the Budget with any changes in a time frame outlined by the LGBA. Once adopted, the Secretary-Treasurer and Department Heads are responsible for the execution and supervision of the Budget. The Secretary-Treasurer meets with the Finance Committee throughout the year to review compliance with the Budget and to address any revenue or expenditure traits that may exceed Budget forecasts.

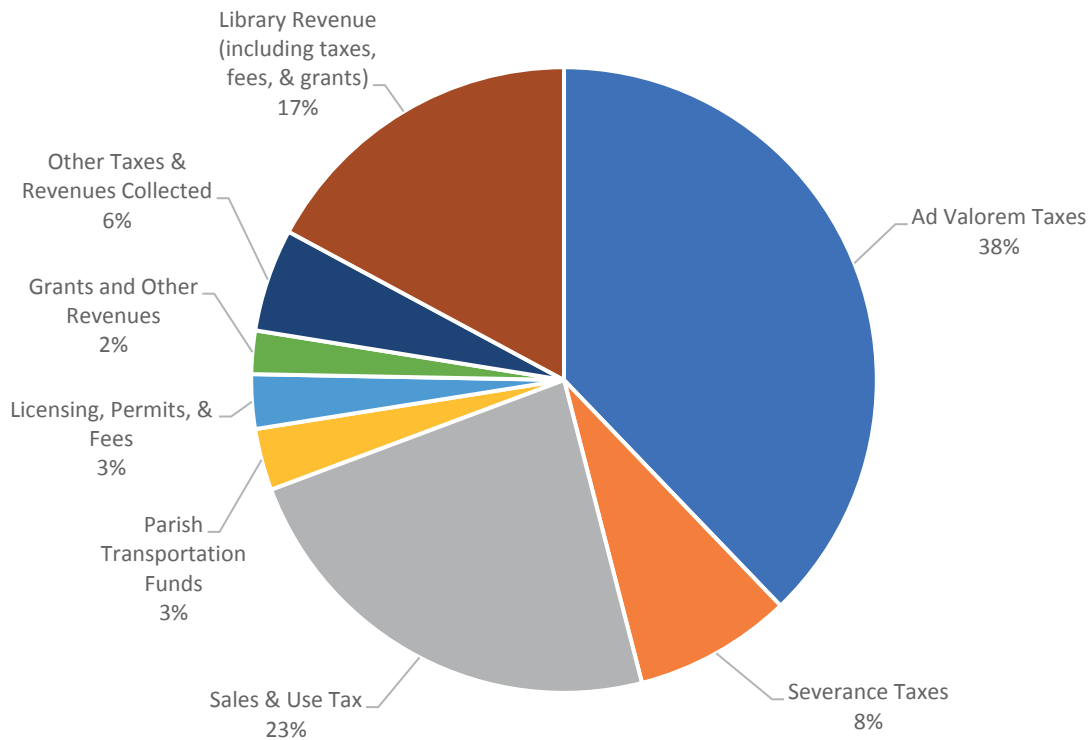
The 2020 Budget has been prepared to maintain all individual funds with a positive Fund Balance as of December 31, 2020. Each line of revenue and expenditure is identified for your review.

The Operating Budget is based on conservative estimates while the Capital Budget is an aggressive budget with funding primarily provided by revenue received in prior years as well as current grants.

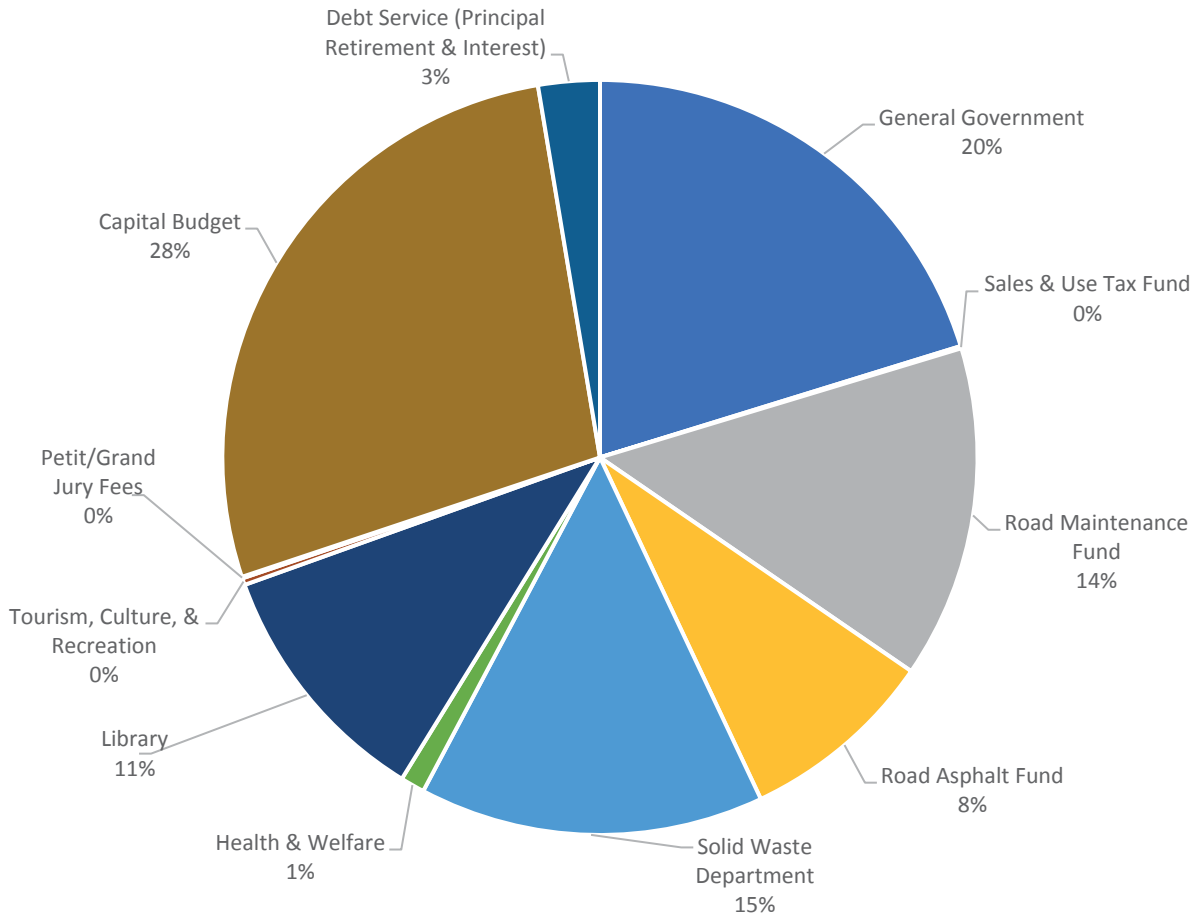
**OPERATING AND CAPITAL BUDGET
Year 2019 compared to Year 2020**

OPERATING BUDGET	2019 Final Amended Budget	2020 Adopted Budget	2020 Budget Increase/(Decrease)
General	\$2,397,543	\$2,506,001	\$108,458
Special Revenue	5,675,177	6,148,744	473,567
TOTAL OPERATING BUDGET	\$8,072,720	\$8,654,745	\$582,025
DEBT SERVICE BUDGET	\$319,685	\$325,990	\$6,305
CAPITAL BUDGET	\$2,702,516	\$3,404,962	\$702,445
GRAND TOTAL	\$11,094,921	\$12,385,697	\$1,290,776

2020 Consolidated Budgeted Revenues:



2020 Consolidated Budgeted Expenses:



Major capital construction projects are as follows (approx. values):

- 2020 Major Road Construction Program \$1,350,000
- Construction of two Solid Waste model bin sites \$650,000
- Industrial Drive building repairs, equipment, & supplies \$260,000
- Technology upgrades and improvements \$203,000
- Vehicle and equipment purchases \$110,000
- Replacing Air Handling Units #1 and #2 in the Courthouse \$105,000
- New building/storage shed construction \$100,000
- Infrastructure repairs and improvements \$72,000
- *Library Capital Projects* \$555,000

Total Major Construction Projects: \$3,405,000

The Parish’s largest source of revenues are sales and ad valorem tax collections in addition to federal and state grants for specific projects.

The Budget is a responsible approach to address the needs of the Parish through the stability of providing vital governmental services with an aggressive plan to address the growing infrastructure and capital improvement needs for our community.

Ordinance No. 02-1209-2019
2020 CONSOLIDATED BUDGET
AS ADOPTED DECEMBER 9, 2019

Jackson Parish Police Jury 2020 Consolidated Budget Adoption Date: December 9, 2019	2019 Projected Year Total	2020 Proposed Budget	% Change Projected 2019 Actual vs. Proposed 2020 Budget
<u>CONSOLIDATED REVENUE</u>			
Taxes Collected:			
Ad Valorem	\$3,170,913	\$3,128,903	-1%
Sales & Use	1,898,737	1,928,000	2%
Severance Taxes	642,950	675,000	5%
Other Taxes & Revenues Collected	100,466	99,800	-1%
Inter-Governmental Revenue:			
State Revenue Sharing	\$62,850	\$62,265	-1%
Parish Transportation Funds	258,440	264,000	2%
State Aid Grants	375,373	47,775	-87%
Federal Grants	94,087	56,747	-40%
Other State Revenues & Reimbursements	80,832	80,845	0%
Other Revenue:			
Licensing, Permits, & Fees	\$190,823	\$189,216	-1%
Fees for Services	26,334	26,400	0%
Coroner's Fees	16,865	16,750	-1%
Library Revenue <i>(including taxes, fees, & grants)</i>	1,627,500	1,417,500	-13%
Sale of Recycle	71,052	48,000	-32%
Other Income (Interest, Refunds, Scrap, Etc.)	366,938	230,090	-37%
TOTAL REVENUE	\$8,984,160	\$8,271,291	-8%
<u>CONSOLIDATED EXPENSES</u>			
General Government:			
Legislative	\$(157,340)	\$(231,882)	47%
Judicial:			
Judicial - District Attorney	(126,758)	(126,647)	0%
Judicial - Clerk of Court	(10,094)	(14,310)	42%
Judicial - Justices of the Peace and Constables	(28,977)	(30,336)	5%
Elections - Registrar of Voters	(23,951)	(27,821)	16%
Public Safety - Sheriff	(696,606)	(710,380)	2%
Homeland Security - OEP	(33,222)	(33,277)	0%
Coroner's Office	(93,759)	(98,474)	5%
Parish Promotion - LSU Ag/County Agent	(5,274)	(5,483)	4%
General Administration & Finance	(389,388)	(492,422)	26%
Building & Grounds Maintenance	(655,921)	(559,292)	-15%
Grants/Inter-Governmental	(86,310)	(85,525)	-1%
Appropriations & Services Provided	(89,944)	(90,153)	0%
Special Revenue Funds:			
Sales & Use Tax Fund	\$(11,529)	\$(12,000)	4%
Road Maintenance Fund	(1,676,040)	(1,764,737)	5%
Road Asphalt Fund	(872,601)	(1,042,584)	19%
Solid Waste Department	(1,735,624)	(1,828,228)	5%
Health & Welfare	(111,092)	(128,695)	16%

Library	(1,248,500)	(1,328,500)	6%
Tourism, Culture, & Recreation	(15,363)	(36,000)	134%
Petit/Grand Jury Fees	(4,429)	(8,000)	81%
TOTAL OPERATING EXPENSES	\$(8,072,720)	\$(8,654,745)	7%
Capital Funds:			
State Grants Fund	\$(326,958)	\$ -	-100%
Federal Grants Fund	(37,876)	(30,556)	-19%
Current Year Road Program	(1,051,626)	(1,356,205)	29%
Capital Projects & Improvements	(1,279,557)	(1,463,200)	14%
Library Capital Projects	(6,500)	(555,000)	8438%
Livestock Pavilion	-0-	-0-	0%
Statutory Reserve	-0-	-0-	0%
Landfill Closure Fund	-0-	-0-	0%
TOTAL CAPITAL EXPENSES	\$(2,702,516)	\$(3,404,962)	26%
Debt Service Funds:			
TOTAL DEBT SERVICE (Principal Retirement & Interest)	\$(319,685)	\$(325,990)	2%
TOTAL EXPENSES	\$(11,094,921)	\$(12,385,697)	12%
OTHER FINANCING SOURCES (USES)			
Transfers In	\$-0-	\$-0-	0%
Transfers Out	-0-	-0-	0%
TOTAL OTHER FINANCING SOURCES	\$-0-	\$-0-	0%
FUND BALANCES - BEGINNING	\$15,647,793	\$13,537,032	
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$(2,110,761)	\$(4,114,406)	95%
FUND BALANCES - ENDING	\$13,537,032	\$9,422,626	

December 9, 2019
Jonesboro, Louisiana
www.jacksonparishpolicejury.org

The Jackson Parish Police Jury met in regular session on Monday, December 9, 2019 at 5:30 PM in the Dr. Charles H. Garrett Community Center, 182 Industrial Drive, Jonesboro, Louisiana. Members Present: Mr. Todd Culpepper, Mr. Eddie Langston, Ms. Amy Magee, Mr. John McCarty, Ms. Niki Cowans, Ms. Regina Rowe, and Mr. Lynn Treadway. Absent: none. Also present: Darrell Avery, Assistant District Attorney.

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Motion Ms. Cowans, seconded Mr. Culpepper to adopt Ordinance 02-1209-2019: operating budgets of revenue and expenditures for the fiscal year beginning January 1, 2020 and ending December 31, 2020 for General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Funds. Motion carried by unanimous vote.

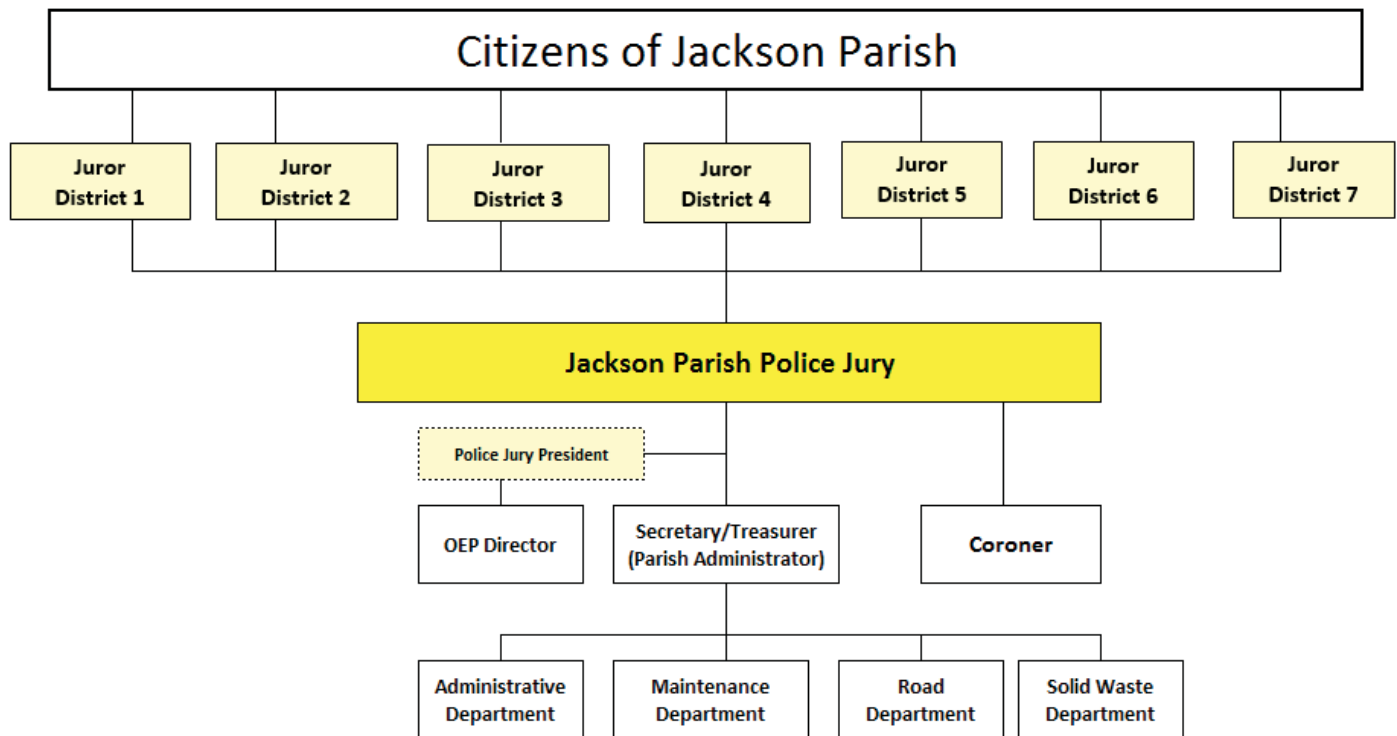
This Ordinance was adopted this 9th day of December, 2019.

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# ORGANIZATIONAL SECTION

# Jackson Parish Police Jury Organization Chart



## 2019 Organization Headcount

| Job Classification                         | Administration Department | Maintenance Department | Road Department | Solid Waste Department | Health Unit | Elected Officials |
|--------------------------------------------|---------------------------|------------------------|-----------------|------------------------|-------------|-------------------|
| General Laborer                            | 0                         | 2                      | 3               | 3                      | 2           | 0                 |
| Heath Unit CNA                             | 0                         | 0                      | 0               | 0                      | 1           | 0                 |
| Operator I                                 | 0                         | 0                      | 3               | 6                      | 0           | 0                 |
| Operator II                                | 0                         | 0                      | 3               | 2                      | 0           | 0                 |
| Specialty Equipment Operator               | 0                         | 0                      | 2               | 2                      | 0           | 0                 |
| Mechanic                                   | 0                         | 0                      | 2               | 1                      | 0           | 0                 |
| Administrative Clerk                       | 2                         | 0                      | 1               | 1                      | 2           | 0                 |
| Supervisor                                 | 0                         | 1                      | 1               | 1                      | 0           | 0                 |
| Superintendent                             | 1                         | 0                      | 1               | 1                      | 0           | 0                 |
| <b>Elected Officials</b>                   | 0                         | 0                      | 0               | 0                      | 0           |                   |
| <i>Police Jurors</i>                       |                           |                        |                 |                        |             | 7                 |
| <i>Coroner &amp; Deputies</i>              |                           |                        |                 |                        |             | 3                 |
| <i>OEP Director</i>                        |                           |                        |                 |                        |             | 1                 |
| <i>District Attorney &amp; ADA</i>         |                           |                        |                 |                        |             | 2                 |
| <i>Registrar of Voters &amp; Assistant</i> |                           |                        |                 |                        |             | 2                 |
| <i>Justices of the Peace</i>               |                           |                        |                 |                        |             | 5                 |
| <i>Constables</i>                          |                           |                        |                 |                        |             | 5                 |
| <b>Total Headcount</b>                     | <b>3</b>                  | <b>3</b>               | <b>16</b>       | <b>17</b>              | <b>5</b>    | <b>25</b>         |

## Jackson Parish Police Jury

The Jackson Parish Police Jury was established in 1912 by the state of Louisiana and is the legislative and executive government of the parish. The members are called Jurors and are elected by the voters every four years. Each year they appoint a president as their chairman to preside over their meetings. The current term is a board of seven (7) members representing each of the seven (7) districts of the parish elected in 2016 through 2019.

The legislative functions include enacting a code of ordinances and resolutions as well as establishing programs and policies for the parish system. As an executive body, they approve the annual budget and financial spending, negotiate contracts, oversee the maintenance and construction of parish roads, maintain a solid waste collection and transfer program, and generally direct the activities and functions under its jurisdiction.

The Police Jury has a staff of approximately 45 employees under the departments of Administration, Health Unit, Maintenance, Road, and Solid Waste.

### 2019 OFFICERS:

President: Mr. John McCarty (District 4)  
Vice President: Ms. Amy Magee (District 3)

Regular Jackson Parish Police Jury meetings are held on the second Monday of each month at 5:30 PM at the Dr. Charles H. Garrett Community Center 182 Industrial Drive, Jonesboro, LA 71251.

### **Budget Preparation and Adoption Process**

The Parish reviewed the proposed budget items for all departments and funds according to the following schedule:

- 10/1/2019 Internal budget reviews by department heads
- 10/30/2019 Finance Committee: Initial review of departmental requests
- 11/21/2019 Finance Committee: Second review of departmental requests
- 11/12/2019 Regular Meeting: Authorized Secretary-Treasurer to publish budget availability and public hearing
- 11/28/2019 Public Notice: Publication of 2020 Notice of Public Hearing in Official Journal
- 12/2/2019 Police Jury Business Session: Review of all budget assumptions and requests
- 12/9/2019 Public Hearing: Hearing to receive comments on 2019 budget amendments and 2020 consolidated budget
- 12/9/2019 Adoption of Ordinance 02-1209-2019 Consolidated 2020 Budget
- 12/26/2019 Public Notice: Notice of availability of adopted 2020 Consolidated Budget

### 2019 Finance Committee

Mr. John McCarty, Chairman  
Mr. Todd Culpepper  
Ms. Regina Rowe



## **FINANCIAL SECTION**

\*\*\*\*\*

## GENERAL FUND

### Summary Overview

The General Fund is always considered a major fund of the Parish. The other major funds of the Parish are determined by identifying any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget. Specifics concerning the major funds are as follows:

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Revenues derived by the General Fund are budgeted to be \$2,004,000. Operating expenditures are budgeted at \$2,388,848 for the Year 2020. Transfers out to other funds total \$1,383,000 and appropriations to other agencies total \$90,000.

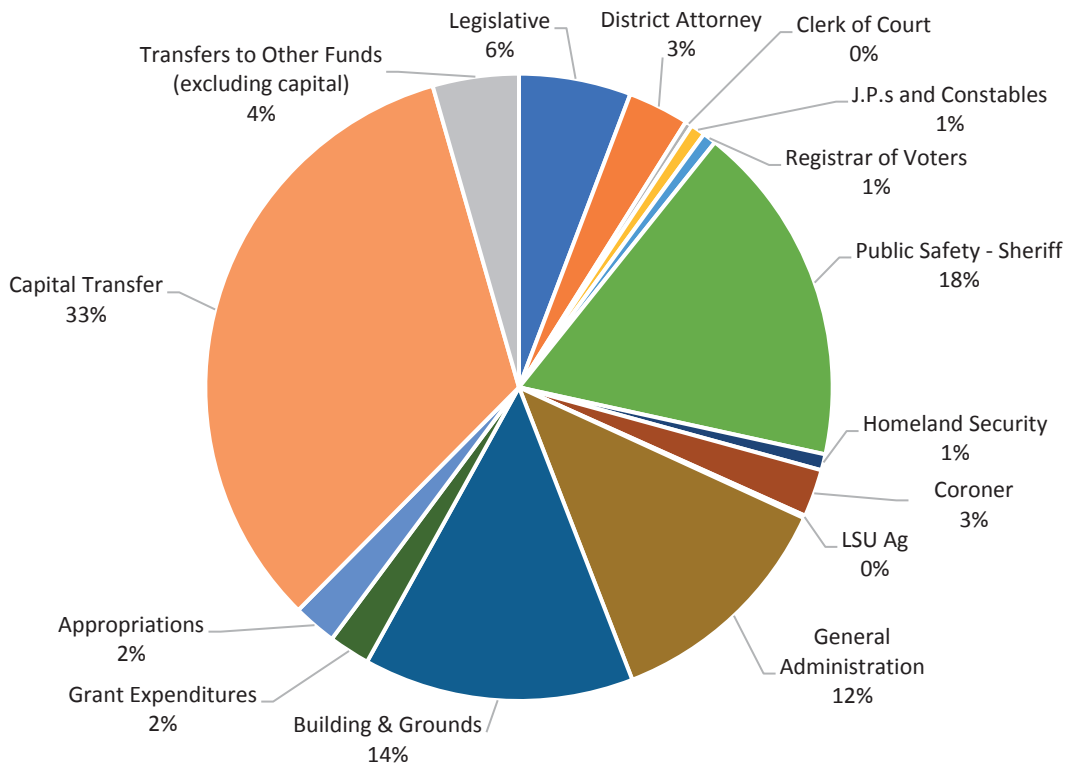
The General Fund will continue to be funded primarily through our Ad Valorem and other taxes with a General Fund Ad Valorem millage rate of 4.87. Along with rising costs to provide services, the cost of unfunded legislated mandates has continued to rise.

Funding for the housing and medical care of parish prisoners is provided by the General Fund in the amount of \$605,000.

The General Fund will be the primary funding source for \$1.205 million of the planned capital projects for 2020 including the construction of two solid waste model bin sites.

Fiscal Recommendation – continued monitoring of revenues derived from Ad Valorem and other taxes and fees as well as conservative management and increasing efficiencies in operations. The Parish should also assess services provided to the citizens for potential revenue sources.

### 2020 General Fund Budgeted Expenses by Department:



## Department Descriptions

### LEGISLATIVE

The Jackson Parish Police Jury consists of 7 members who are elected from a single member district. The Police Jury serves as the legislative and policy making body of the Parish. Their functions include, but are not limited to, enacting ordinances, levying and collecting taxes, special assessments, service charges, license charges, fees and other revenues, borrowing money in such manner and subject to such limitations as may be provided by law.

### JUDICIAL: DISTRICT ATTORNEY

The District Attorney (or Assistant District Attorney) of the Second Judicial District shall serve as the Parish Attorney to the parish governing authority and all parish departments, offices, and agencies. The Parish provides office space for the District Attorney's office and is mandated by state law to pay a portion of the District Attorney's and Assistant District Attorney's salaries.

### JUDICIAL: CLERK OF COURT

The Parish is mandated by state law to provide and pay the expense of offices, furniture, and equipment needed by the Clerk and recorders of the parish for the proper conduct of their office.

### JUDICIAL: JUSTICES OF THE PEACE AND CONSTABLES

The five Justices of the Peace and five Constables are elected officials from districts within Jackson Parish. Jackson Parish provides an annual salary of \$2,400 per Justice and Constable. Minimum funding is provided for travel.

### ELECTIONS: REGISTRAR OF VOTERS

The Parish is mandated by state law to provide office space and pay for a designated portion of the annual salary of the Registrar of Voters, a portion of the salaries of chief deputies and confidential assistants, all necessary equipment, supplies, and other expenses for the Registrar of Voters.

### PUBLIC SAFETY: SHERIFF

The Parish provides office space for the Jackson Parish Sheriff's Office in addition to paying Jackson Parish Correctional Center, Richland Parish Sheriff's Office, Madison Parish Correctional Center, and Green Oaks Juvenile Detention Center to house and provide medical needs to adults and juveniles that are ordered by the court to be placed there from Jackson Parish.

### HOMELAND SECURITY: Office of Emergency Preparedness (OEP)

The Jackson Parish Office of Homeland Security serves the citizens of the Parish through effective planning for natural and man-made disasters. The goal is to save lives and to protect property through the coordination of an integrated emergency management system with all emergency response organizations, support services and volunteers. The salary for the OEP Director is funded 100% by the EMPG grant. Additional office supplies and expenses are funded by the Parish. Administrative support is provided by the Administration Department.

### 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 Parish also provides an office space with supplies and equipment in addition to a van and for transportation. The salary of the Coroner and deputies is funded by the General Fund.



#### PARISH PROMOTION: LSU AG – COUNTY AGENT

Jackson Parish subsidizes the salaries of state employees of the Louisiana Cooperative Extension Service assigned to the Parish. Funding is also provided for the costs associated with housing, operating, and maintaining an office. The LSU Ag Center provides extension programs within Jackson Parish which include Nutrition and Health, Character Education, Natural Resources, and 4-H Youth Development and Horticulture.

#### GENERAL ADMINISTRATION & FINANCE

This department is used to account for general governmental revenues and expenditures in accordance with General Accepted Accounting Principles required by the Governmental Accounting Standards Board (GASB), the Louisiana Legislative Auditor, as well as all other applicable State and Federal Laws. Charges for various miscellaneous expenses, include but are not limited to, select administrative salaries, utilities and maintenance to various public buildings, insurance coverage, and related office supplies. The Administration Department's mission is to maintain a positive environment to empower the employees to be effective, efficient, and accountable for their job responsibilities in order to ensure the citizens of Jackson Parish that their public funds are maintained in strict compliance with General Accepted Accounting Principles.

The Administrative Department also reviews and issues various permits including, but not limited to building, flood, liquor, and cell towers.

#### BUILDINGS & GROUNDS MAINTENANCE

The Maintenance Department is responsible for the maintenance and repairs of all parish-owned properties and grounds including the Jackson Parish Courthouse, Dr. Charles H. Garrett Community Center, Industrial Drive Office, Veteran's Park, Blake Building, Fain Building, and Cooper Street storage.

#### GRANTS/INTER-GOVERNMENTAL

Grants and Inter-Governmental is used to account for general grant expenditures and designated allocations.

#### APPROPRIATIONS & SERVICES PROVIDED

Appropriations are funds issued to other entities and non-profit organizations in order to provide the citizens of Jackson Parish with additional services and benefits. All appropriations are monitored and adhere to an established Cooperative Endeavor Agreement.

\*\*\*\*\*

## SPECIAL REVENUE FUNDS

### Summary Overview

Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. Following is a summary of the major highlights of the overall Special Revenue Funds 2020 operating budget.

#### Revenues:

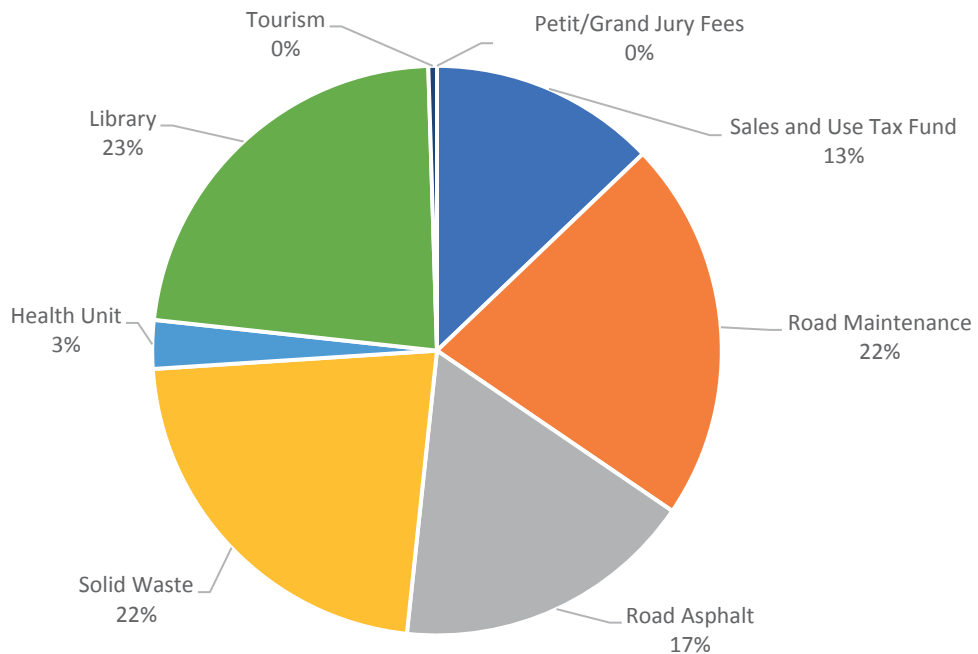
The special revenue funds' primary sources of revenue are from ad valorem and sales taxes collections. These major revenue sources represent over 75% of the projected 2020 total special fund revenues and other financing sources with a total of \$6.2 million.

Ad Valorem taxes are projected to be approximately \$3.4 million, or 55% of total revenues and other financing sources (including the Library). These estimates have been based on property value assessments provided by the Parish Assessor's Office. Special Fund ad valorem taxes levied on property were dedicated as follows:

|                      | <u>2020 Millage Rate</u> |
|----------------------|--------------------------|
| Roads & Bridges      | 5.23                     |
| Road Asphalt/Paving  | 4.55                     |
| Library & Bookmobile | 6.40                     |
| Health Unit          | 0.80                     |

Sales tax proceeds used to support the Parish's general governmental functions and those restricted for specific purposes are accounted for in the special revenue funds. These financing sources represent 31% of all revenues and other financing sources collected by the special revenue funds.

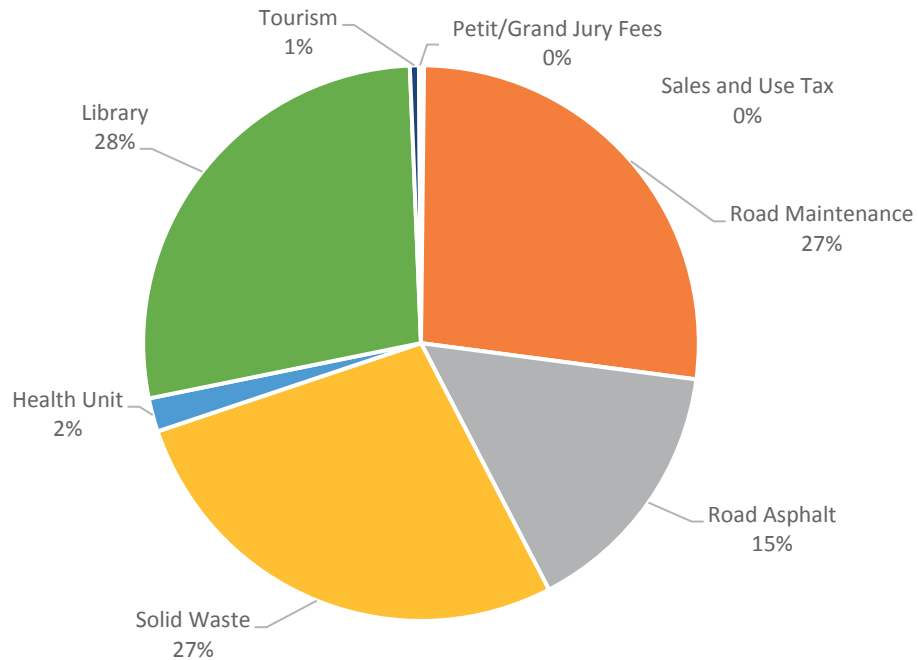
#### 2020 Special Fund Budgeted Revenues by Fund:



**Expenditures:**

The special revenue fund expenditures are projected to increase by approximately 8%, or approximately \$474 thousand over fiscal year 2020. The increase is mainly due to increased materials budgeted for the asphalt and gravel programs as well as increased personnel expenditures for the Library.

**2020 Special Fund Budgeted Expenses by Fund:**



**Fund Descriptions**

**SALES AND USE TAX FUND**

The Sales and Use Tax Fund is used to account for the collection and distribution of the parish sales tax for asphalt. This tax is a four-tenths of one percent (0.4%) sales tax with the proceeds dedicated for the purpose of blacktopping and sealing roads and to be further authorized to fund the proceeds of the tax, from time to time, into bonds or certificates of indebtedness for the purpose of blacktopping and sealing roads/streets in the parish. This tax was voted in by the citizens of Jackson Parish with an effective date of July 1, 2016 and shall remain in effect for ten (10) years through June 30, 2026.

**ROAD MAINTENANCE FUND**

The Road Maintenance Fund provides for the maintenance and improvements of parish roads and bridges. Financing has been provided primarily by the appropriation of ad valorem taxes, state revenue sharing, and from the State’s Parish Transportation Fund. Major expenditures for this fund include personnel salaries and benefits, gravel, culverts, equipment leases and purchases, vehicle purchases and maintenance, and other necessary expenses of maintaining roads and bridges in the parish. The Parish maintains 449 roads spanning approximately 390.21 miles. Of the total Parish Roads, 101.66 miles are gravel, and 42.42 miles are cracked fuel-oil surface. The Parish also maintains 35 bridges on various roads.

Funding has increased by approximately \$100 thousand for additional gravel materials with additional increases for the purchase of an equipment shed and a maintenance truck to improve the longevity of our capital assets.

The Parish will continue to monitor the financial stability of the Road Maintenance Fund in order to address the transportation needs of the Parish. The Parish has invested in equipment and materials to further maintain the Parish roads in a manner that will extend the useful life of the Parish Road System and continues the bridge evaluation program to monitor the integrity of the Parish bridges.

#### ASPHALT FUND

The Asphalt Fund provides funds for the maintenance, repair, and improvement of asphalt roads in the Parish Road System. Revenues are derived primarily from the appropriation of ad valorem taxes and state revenue sharing. The bulk of the asphalt expenditures is an annual transfer to the Current Year Road Program Fund to cover the expenditures for the year's major road construction projects. Remaining funds are primarily spent on personnel salaries and benefits, asphalt supplies, and equipment. Projects charged to this fund are performed by the parish Road Department and include overlaying and drainage work. Of the 390.21 miles of parish roads, 246.13 are asphalt surface.

Funding for asphalt supplies and materials have increased by 152% or \$133 thousand. The Parish is planning for an extensive asphalt program in 2020.

#### SOLID WASTE FUND

The Solid Waste Fund provides funding for the operation of the solid waste system in Jackson Parish. Currently, the Police Jury operates the solid waste system utilizing a container system. The Police Jury has container sites (also referred to as model bin sites) located throughout the parish and the containers are emptied by compactor trucks. The solid waste is then hauled to the Jackson Parish Transfer Station and emptied into trailers. Once a trailer is full, it is hauled to the Union Parish Landfill.

Revenue for this fund is derived from a six-tenths of one percent (0.6%) sales tax with the proceeds dedicated for the purpose of waste management and to pay debt service on waste management. This tax was voted in by the citizens of Jackson Parish with an effective date of July 1, 2016 and shall remain in effect for ten (10) years through June 30, 2026.

The Solid Waste Department continues recycling of wood waste, paper, cardboard, plastic, and metal. The aggressive recycling plan has added many years to the life expectancy of the parish saving the taxpayers a substantial amount of money. Despite the efforts of the department to generate income through recycling and commercial collection fees, the Solid Waste fund balance continues to decline because of static sales tax collections and increasing costs of the operation.

#### HEALTH UNIT FUND

The Health Unit Fund provides funding for the local operation and maintenance of the Jackson Parish Health Unit. The Police Jury owns the building occupied by the Health Unit. Because of state budget cuts, the Police Jury has employed four part-time and one full-time employees to provide services that were formerly provided by state employees. The Police Jury called for a new 0.8 mill tax for the Health Unit in November 2012 which was approved by the voters. Approval of the millage generates approximately \$163,000 to provide continued service to the citizens. The General Fund has not had to supplement funding for the Health Unit in the last 5+ years.

#### LIBRARY FUND

The Library Fund is under the direction and authority of the appointed Library Board of Control. This fund accounts for the revenues and expenditures for the operation and maintenance of the Jackson Parish Library branches located in Jonesboro and Chatham, Louisiana. The Library Board approves the expenditure of funds and oversees the personnel policies and procedures.

Based on a review of the Library Fund balance (including their special revenue account), the Police Jury has reduced the Library's millage rate from the maximum of 8.94 mills as voted in by the citizens of Jackson Parish on March 28, 2018 effective for ten (10) years through 2028. The Police Jury reviewed the planned capital projects including the purchase of a new bookmobile, construction of a new parking lot at the Chatham branch, and general infrastructure repairs. Based on the capital plans and the current surplus in the Library Funds, the Police Jury reduced their millage to 6.40 mills.

#### TOURISM FUND

The Tourism Fund provides for the promotion of tourism within Jackson Parish. The Tourism Fund is under the direction of the Tourism Board and the Board approves all expenditures of the fund. The Tourism Fund is largely dependent upon the annual appropriation from the State of Louisiana.

#### COURT WITNESS FEES FUND

This fund reimburses citizens who are subpoenaed as petit/grand jurors for criminal court cases in the Second Judicial District in Jackson Parish. These funds are maintained in a separate bank account from the master fund. The expense of this is solely funded by the Parish's General Fund.

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## CAPITAL FUNDS

### Summary Overview

Capital projects funds are used to account for financial resources to be used for the acquisition of or improvements to capital facilities and/or capital equipment. All capital project funds are considered non-recurring capital expenditures since these funds are project driven, versus operating in nature. The Current Year Road Project Fund and the Capital Outlay Fund account for the Parish’s most significant capital outlay projects projected for 2020.

The Parish has a capital outlay budget for 2020 in excess of \$3.4 million. These projects are being funded through tax collections, grant proceeds, and previously reserved funds. Below is a summary of the Capital Projects Funds.

### Fund Description and Capital Plan

#### CURRENT YEAR ROAD PROGRAM FUND

The Current Year Road Program Fund accounts for various road improvement projects including major asphalt overlay, road widening, and comprehensive road maintenance. Additional construction can include constructing roundabouts and turnarounds where necessary to improve the flow of traffic.

During 2020, the Parish will also have all Parish Roads in the system assessed and rated in a priority listing to determine future maintenance needs.

The budget for 2020 has been initially set at \$1.36 million. This budgeted amount is subject to change based on the collection of the 0.4% sales tax collections for construction. The Parish Engineer will present the Police Jury with proposed projects within the determined budget that fall within the previously determined priority listings.

#### CAPITAL OUTLAY FUND

The Capital Fund is an extension of the General Fund created by the Police Jury. Funds are transferred from the General Fund into the Capital Fund to fund major capital projects for the fiscal year. This fund does not account for planned capital projects for the Library which are budgeted within the Library Fund.

#### 2020 Budgeted Projects:

- Construction of two Solid Waste model bin sites \$650,000
- Industrial Drive building repairs, equipment, & supplies \$237,000
- Technology upgrades and improvements \$200,000
- Replacing Air Handling Units #1 and #2 in the Courthouse \$105,000

#### STATE GRANTS FUND

The State Grants Fund was created to monitor the state grant awards and authorized expenditures. In 2017, Jackson Parish received an LCDBG grant to construct a new water well for the Punkin Center Water System. The activity for that grant is monitored by the State Grants Fund.

This fund has a separate, non-interest-bearing checking account associated with it.

#### FEDERAL GRANTS FUND

All Federal Grants are maintained within the Federal Grants Fund. For 2020, the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) will issue the State Homeland and Security Grant (SHSP) to provide equipment, training, and exercise funds for First Responders, law enforcement, fire, health, emergency preparedness, and health personnel. The Parish Office of Emergency Preparedness (OEP) Director will meet with all interested parties to determine the best use of the grant and they will monitor and administrate all grant submissions.

The annual Emergency Management Performance Grant provides 100% of the salary for the OEP Director. Additional day-to-day operation of the OEP office are supplemented by the General Fund.

#### STATUTORY RESERVE FUND

The Jury recognized the importance of preparing for unforeseen events that could adversely affect the financial condition of the Jackson Parish Police Jury. It has therefore created the Statutory Reserve Fund in order to reserve surplus funds for future use. With a transfer of \$173 thousand budgeted in 2020, the final ending balance of the fund will be \$500 thousand. The Police Jury will review the annual budget and decide how much to set aside each year.

The transfer or expenditure of the reserve fund requires a 2/3 vote of the jury.

#### LANDFILL CLOSURE FUND

The Landfill Closure Fund was established by the Police Jury to fund the closure of the Jackson Parish Construction Debris Landfill at the end of its useful life. The State requires that the Jury fund the closure of the landfill. The approximate amount needed for closure is calculated by the Parish Engineer annually and was \$687 thousand as of 2019. The Solid Waste fund will transfer the necessary amount annually to ensure this fund is equal to the approximate closure costs.

#### LIVESTOCK PAVILION FUND

In 2015, the Jury approved the transfer of \$250,000 from the Statutory Reserve Fund and created the Livestock Arena & Pavilion Fund. The purpose is to supplement the Recreation District's Capital Outlay Project for the construction of a Livestock Pavilion and Riding Arena pending final approval from the State of Louisiana's Capital Outlay program. Because of the state's financial situation, the construction funding has been delayed indefinitely. The Police Jury will continue to reserve these funds until the project is finalized.

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DEBT SERVICE FUNDS

**Summary Overview**

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

The Debt Service Fund’s primary source of revenue is from the annual transfer from the Sales and Use Tax Fund (Special Revenue Fund) which is dedicated each year to paying off the scheduled principal and interest due.

The annual transfer is for the amount for the following year’s debt service requirements to ensure that each year starts out with the fund balance that is due in payment.

**Long-Term Debt Schedule for Remaining Periods**

| <b>Payment Date</b> | <b>Principal Due</b> | <b>Interest Rate</b> | <b>Interest Due</b> |
|---------------------|----------------------|----------------------|---------------------|
| 6/1/2020            | \$295,000            | 1.333%               | \$16,479.60         |
| 12/1/2020           |                      |                      | \$14,513.43         |
| 6/1/2021            | \$305,000            | 1.469%               | \$14,513.43         |
| 12/1/2021           |                      |                      | \$12,273.20         |
| 6/1/2022            | \$310,000            | 1.678%               | \$12,273.20         |
| 12/1/2022           |                      |                      | \$9,672.30          |
| 6/1/2023            | \$320,000            | 1.835%               | \$9,672.30          |
| 12/1/2023           |                      |                      | \$6,736.30          |
| 6/1/2024            | \$330,000            | 1.954%               | \$6,736.30          |
| 12/1/2024           |                      |                      | \$3,215.20          |
| 6/1/2025            | \$340,000            | 2.066%               | \$3,215.20          |





## **BUDGET POLICY SECTION**

## BUDGET POLICIES AND ASSUMPTIONS

The Parish's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The budgets of the Parish are prepared consistent with the accounting method used for the applicable fund and are amended periodically for changes in projected activity.

### **Budgetary Basis**

Budgets for all governmental funds are prepared on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when measurable and available, and expenditures are recognized when the related fund liability is incurred.

### **Balanced Budget**

Louisiana law requires the Parish to adopt a balanced budget for the General Fund, certain Special Revenue Funds, and Capital Project Funds. In accordance with Louisiana law, the Parish's budget is considered balanced when expenditures do not exceed total available revenues and beginning fund balance. The Parish is prohibited to report a deficit fund balance in those funds that are legally required to have an adopted budget.

### **Budget Assumptions**

The goal of the budgetary process is to properly align the resources available to the Parish to meet the current and future needs of its constituents. The development of this budget is governed by various legal requirements contained in the Louisiana Local Government Budget Act. In addition, parish management sets generalized budgetary policies and goals. Budgetary development practices recognize that a budget presents a forecast of future financial events and certain rational assumptions must be incorporated in order for the various components of the budget to be developed on a logical and consistent basis. As part of this process, parish officials most consider the effect current actions have on the long-term goals and financial position of the Parish. The more significant of such concerns are detailed as follows:

- Revenues are estimated at conservative levels to guard against unanticipated economic downturns, an unexpected decrease in state revenues, or decreases in collection levels. Additionally, the Parish prohibits the use of one-time revenues for ongoing operating expenditures. The Administrative Department prepares revenue estimates for each fund. Many of the projections are developed from information derived from the various departments. The major sources of revenues for the Parish are property and sales and use taxes and intergovernmental revenues.
- Sales tax revenue projections are conservative given the volatile nature of this economically sensitive revenue source. Revenue from this source is extremely difficult to project since these tax collections are heavily influenced by the level of commercial construction and equipment acquisitions. While there is current legislation and regulations to increase internet/on-line tax revenues, the Parish has not seen an increase in this revenue source. We do not anticipate to see a material increase until the state finalizes their programming to track and capture these sales in order to distribute them at the parish level.
- Ad Valorem Taxes represent another major source of funding for Jackson Parish. This is consistent with Louisiana statutes providing that parish governments may, with voter authorization, levy

special property tax millages for any purpose legally within their scope of jurisdiction. Jackson Parish levies a number of such special millages. All of these levies are legally dedicated for a specific purpose as decided by the voters of the Parish. This means that, by law, the Parish can only use the revenue derived from the millages for the specified purpose. The ad valorem taxes for the Parish are dedicated as follows:

| <u>Description</u>   | <u>Authorized Millage</u> | <u>Adopted Millage</u> |
|----------------------|---------------------------|------------------------|
| General Fund         | 4.87                      | 4.87                   |
| Roads & Bridges      | 5.23                      | 5.23                   |
| Road Asphalt/Paving  | 4.55                      | 4.55                   |
| Recreation District  | 4.63                      | 4.63                   |
| Library & Bookmobile | 8.94                      | 6.40                   |
| Health Unit          | 0.80                      | 0.80                   |

- Long-term assets are accounted for as capital assets and are classified as capital expenditures, which include land and land improvements, buildings, equipment, furniture and infrastructure assets (streets, roads, bridges, etc.). Major outlays for capital assets and improvements are capitalized at the completion of construction projects and are generally accounted for in a Capital Outlay Fund. The Parish’s capitalization policy stipulates a capitalization threshold of \$5,000.

**Budgetary Controls**

The Parish maintains a system of budgetary controls, the objective of which is to ensure compliance with the annual appropriated budget. Activities of the General Fund, certain Special Revenue Funds, Debt Service Funds, and Capital Project Funds are included in the annual appropriated budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is on a functional basis. The Parish also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Purchase orders which would result in the material overrun of a departmental budget are held by the accounting system and are not processed until additional funding is available. Monthly budget reports are prepared for management's use in monitoring and control of the approved budget.

**Pension Plan**

Substantially all Parish employees are members of the Parochial Employees' Retirement System of Louisiana. The plan is funded through employee payroll deductions, which is matched by the Parish at an actuarially determined rate. All deducted and matched funds are remitted to the retirement system. Retirement benefits are administered by the statewide plan and are not guaranteed by the Parish.

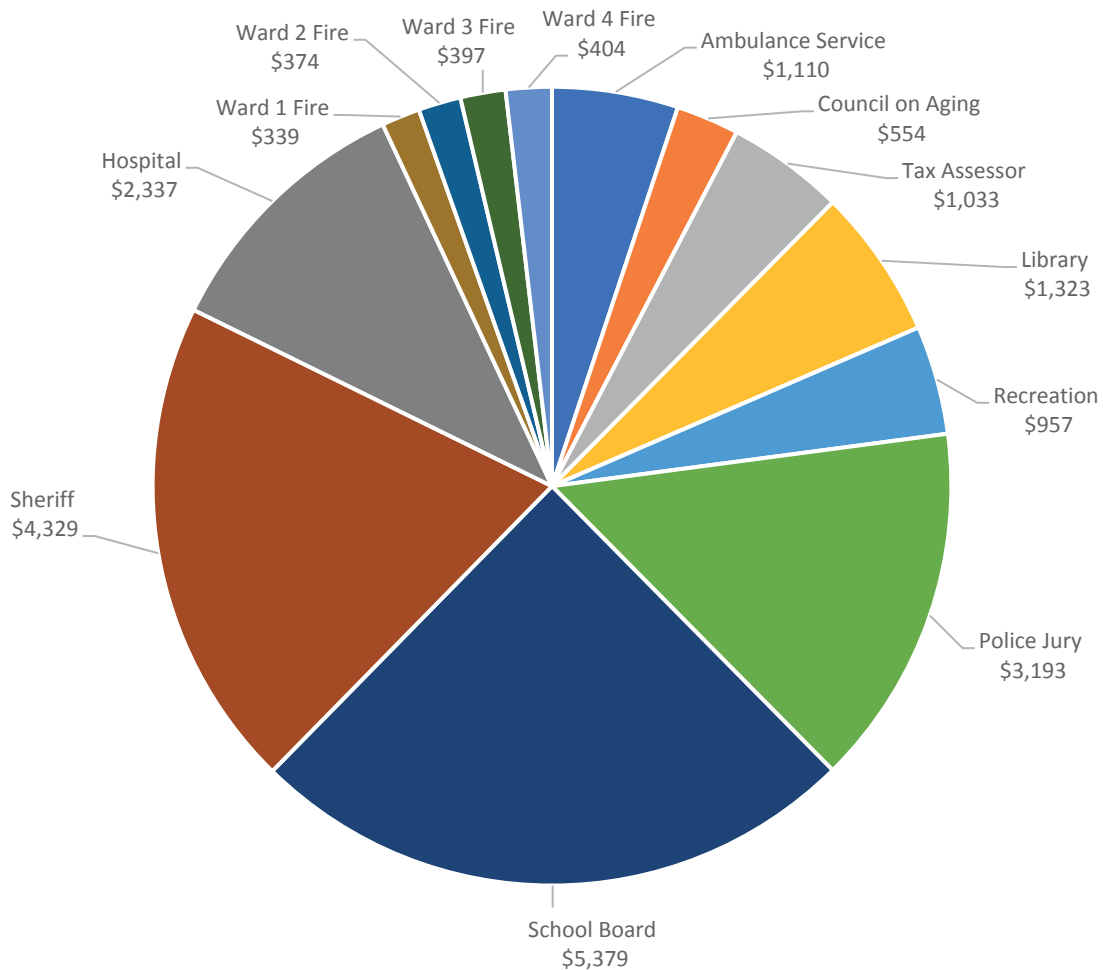


# **GENERAL AND STATISTICAL INFORMATION SECTION**

TOTAL ASSESSED VALUES IN JACKSON PARISH, LAST TEN FISCAL YEARS  
(in thousands)

| Year            | Real Estate | Personal Property | Public Service | Other (Oil & Gas) | TOTAL            |
|-----------------|-------------|-------------------|----------------|-------------------|------------------|
| 2019 (estimate) | \$62,028    | \$30,835          | \$68,192       | \$66,948          | <b>\$228,002</b> |
| 2018            | 60,994      | 30,609            | 68,802         | 73,815            | <b>\$234,220</b> |
| 2017            | 59,694      | 28,768            | 74,486         | 76,207            | <b>\$239,154</b> |
| 2016            | 59,980      | 28,151            | 74,413         | 84,040            | <b>\$246,587</b> |
| 2015            | 56,671      | 27,353            | 75,582         | 97,648            | <b>\$257,254</b> |
| 2014            | 55,702      | 25,374            | 78,986         | 104,678           | <b>\$264,740</b> |
| 2013            | 54,598      | 23,997            | 79,863         | 112,809           | <b>\$271,268</b> |
| 2012            | 53,713      | 23,114            | 74,554         | 106,972           | <b>\$258,354</b> |
| 2011            | 52,989      | 24,422            | 58,730         | 117,901           | <b>\$254,042</b> |
| 2010            | 51,955      | 26,110            | 34,295         | 112,020           | <b>\$224,380</b> |

**2019 Tax Dollars by Organization** (in \$1,000s)



## Community Profile

### Municipalities:

Chatham, East Hodge, Eros, Hodge, Jonesboro (Parish Seat), North Hodge, and Quitman

### Lakes & Rivers:

Caney Lake, Chatham Lake, Dugdemona River

### Neighboring Parishes:

Bienville, Caldwell, Lincoln, Ouachita, and Winn

### Major Highways:

U.S. Highway 167, Louisiana Highway 4, Louisiana Highway 34

### Schools:

Jonesboro-Hodge Elementary, Jonesboro-Hodge Middle School, Quitman Elementary & High Schools, Weston Elementary & High Schools, Gracepoint Christian Academy, North Hodge Assembly Preschool, PineBelt Head Start Preschool

## Population & Demographics

*Information from the US Census Bureau*

### Population:

Population Estimates, July 1, 2018: 15,902

Population Census, April 1, 2010: 16,274

Population Percent Change, April 1, 2010 (estimates base) to July 1, 2018: -2.3%

### Population Characteristics:

Veterans, 2013-2017: 1,054

Foreign born persons, percent, 2013-2017: 1.3%

### Age and Sex:

Persons under 5 years, percent: 5.5%

Persons under 18 years, percent: 21.9%

Persons 65 years and over, percent: 19.9%

Female persons, percent: 48.7%

### Housing:

Housing units, July 1, 2018: 7,923

Owner-occupied housing unit rate, 2013-2017: 70.6%

Median value of owner-occupied housing units, 2013-2017: \$84,400

Median selected monthly owner costs (with a mortgage), 2013-2017: \$900

Median selected monthly owner costs (without a mortgage), 2013-2017: \$283

Median gross rent, 2013-2017: \$520

### Families & Living Arrangements:

Households, 2013-2017: 6,032

Persons per household, 2013-2017: 2.44

Living in same house 1 year ago, percent of persons age 1 year+, 2013-2017: 86.5%  
Language other than English spoken at home, percent of persons age 5 years+, 2013-2017: 2.1%

Education:

High school graduate or higher, percent of persons age 25 years+, 2013-2017: 79.1%  
Bachelor's degree or higher, percent of persons age 25 years+, 2013-2017: 13.0%

Computer and Internet Use:

Households with a computer, percent, 2013-2017: 74.9%  
Households with a broadband Internet subscription, percent, 2013-2017: 67.3%

Health:

With a disability, under age 65 years, percent, 2013-2017: 17.0%  
Persons without health insurance, under age 65 years, percent: 9.9%

Economy:

In civilian labor force, total, percent of population age 16 years+, 2013-2017: 47.5%  
In civilian labor force, female, percent of population age 16 years+, 2013-2017: 50.0%  
Total health care and social assistance receipts/revenue, 2012 (\$1,000): 40,994  
Total retail sales, 2012 (\$1,000): 128,115  
Total retail sales per capita, 2012: \$7,901

Transportation:

Mean travel time to work (minutes), workers age 16 years+, 2013-2017: 30.1

Income & Poverty:

Median household income (in 2017 dollars), 2013-2017: \$36,394  
Per capita income in past 12 months (in 2017 dollars), 2013-2017: \$20,109  
Persons in poverty, percent: 24.6%

Businesses:

Total employer establishments, 2016: 240  
Total employment, 2016: 2,651  
Total non-employer establishments, 2016: 835



# **SUPPLEMENTAL PARISH BUDGETS SECTION**



**Jackson Parish Ambulance District**  
*(as presented by the Jackson Parish Ambulance Board)*

**Jackson Parish Ambulance Service District**  
**Amended Budget Proposal 2019-2020**

|                                                        | Nine Months Ended<br>September 30, 2019 | Annualized for 2019 | Current Year<br>Budget 2019 | Amended Budget<br>2019 | % Change Last<br>Adopted Budget vs.<br>Projected Annual<br>Result at Year End | Proposed Budget<br>2020 |
|--------------------------------------------------------|-----------------------------------------|---------------------|-----------------------------|------------------------|-------------------------------------------------------------------------------|-------------------------|
| <b>Total Operating Revenues</b>                        | 1,639,296.49                            | 1,969,021.97        | 1,670,700.00                | 1,928,000.00           | 2.13%                                                                         | 1,744,000.00            |
| <b>Total Operating Expenses</b>                        | 2,501,196.52                            | 3,334,928.69        | 3,173,435.00                | 3,465,385.00           | -3.76%                                                                        | 3,272,585.00            |
| <b>Incr (Decr) in Net Position from<br/>Operations</b> | (861,900.03)                            | (1,365,906.72)      | (1,502,735.00)              | (1,537,385.00)         | -11.15%                                                                       | (1,528,585.00)          |
| <b>Total Non-Operating Revenues (Expenses)</b>         | 954,191.04                              | 962,515.95          | 1,170,082.00                | 1,170,082.00           | -17.74%                                                                       | 1,144,712.00            |
| <b>Incr (Decr) in Net Position</b>                     | 92,291.01                               | (403,390.77)        | (332,653.00)                | (367,303.00)           | 9.83%                                                                         | (383,873.00)            |

**Jackson Parish Hospital Service District No. 1**  
*(as presented by the Jackson Parish Hospital Board)*

JACKSON PARISH HOSPITAL  
JONESBORO, LOUISIANA

**Proposed Operating Budget Fiscal Year Ending September 30, 2020**

**OPERATING REVENUE**

|                                         |                      |
|-----------------------------------------|----------------------|
| Net Patient Service Revenues            | 14,111,621.00        |
| Intergovernmental Transfers – Operating | 2,268,000.00         |
| 340B                                    | 550,000.00           |
| UPL                                     | 100,000.00           |
| Other Operating Revenue                 | 273,137.00           |
| TOTAL OPERATING REVENUE                 | <u>\$ 17,302,758</u> |

**OPERATING EXPENSES**

|                               |                      |
|-------------------------------|----------------------|
| Professional Services         | 8,892,788.00         |
| General and Administrative    | 9,612,685.00         |
| Depreciation and Amortization | 1,139,029.00         |
| TOTAL OPERATING EXPENSES      | <u>\$ 19,644,502</u> |

**INCOME (LOSS) FROM OPERATIONS** \$ (2,341,744)

**NON-OPERATING REVENUES (EXPENSES)**

|                              |                     |
|------------------------------|---------------------|
| Ad Valorem Taxes             | 2,600,000.00        |
| Grant Income                 |                     |
| Interest Income              | 87,000.00           |
| Interest Expense             | (37,000.00)         |
| Insurance Refund             |                     |
| Loss on Disposal of Asset    |                     |
| TOTAL NON-OPERATING REVENUES | <u>\$ 2,650,000</u> |

**CHANGE IN NET POSITION** \$ 308,256

**Jackson Parish Recreation District**

*(as presented by the Jackson Parish Recreation Board)*

|                                      | Proposed Budget            | Budget                     |
|--------------------------------------|----------------------------|----------------------------|
|                                      | FYE                        | FYE                        |
|                                      | <u>12/31/2020</u>          | <u>12/31/2019</u>          |
| <b>REVENUES:</b>                     |                            |                            |
| Ad Valorem Taxes, net                | 1,116,050                  | 1,116,050                  |
| All Star Donations                   | 2,000                      | 4,200                      |
| Baseball/softball fees               | 45,000                     | 40,000                     |
| Basketball fees                      | 11,000                     | 11,000                     |
| Cart Rentals                         | 20,000                     | 20,000                     |
| Cheerleading Fees                    | 1,000                      | 1,000                      |
| Concession revenues                  | 65,000                     | 65,000                     |
| Field rental                         | 4,000                      | 1,000                      |
| Fishing                              | 250                        | 200                        |
| Food sales                           | 7,000                      | 7,000                      |
| Gate fees                            | 0                          | 24,000                     |
| Free Fees/Range Balls                | 30,000                     | 30,000                     |
| Interest                             | 1,000                      | 750                        |
| Membership                           | 65,000                     | 65,000                     |
| Miscellaneous revenues – Golf Course | 1,000                      | 400                        |
| Miscellaneous revenues               | 2,000                      | 400                        |
| Pro Shop Sales                       | 10,000                     | 9,000                      |
| Rental Income                        | 0                          | 50                         |
| Rental Income – Golf Course          | 14,000                     | 14,000                     |
| Softball Fees                        | 0                          | 100                        |
| Tournaments                          | 9,000                      | 9,000                      |
| <b>TOTAL REVENUES</b>                | <b><u>\$ 1,403,300</u></b> | <b><u>\$ 1,418,150</u></b> |
| <b>EXPENDITURES:</b>                 |                            |                            |
| Advertising                          | 2,000                      | 2,000                      |
| All Star expenditures                | 5,600                      | 5,600                      |
| Archery expenses                     | 1,000                      | 19,000                     |
| Baseball/softball expenditures       | 70,000                     | 51,000                     |
| Baseball/softball officials          | 45,000                     | 45,000                     |
| Basketball expenditures              | 22,000                     | 22,000                     |
| Basketball officials                 | 10,000                     | 10,000                     |
| Board Per Diem                       | 3,360                      | 3,360                      |
| Capital outlay                       | 100,000                    | 105,000                    |
| Capital outlay – engineering         | 10,000                     | 10,000                     |
| Capital outlay – Golf Course         | 45,000                     | 45,000                     |
| Cash Over/Short                      | 0                          | 19,000                     |
| Cheerleading Expenditures            | 2,000                      | 2,000                      |
| Concession supplies                  | 33,000                     | 33,000                     |
| Concession services                  | 25,000                     | 25,000                     |

|                                      |                            |                            |
|--------------------------------------|----------------------------|----------------------------|
| Credit Card Fees – Golf Course       | 3,500                      | 4,000                      |
| Dues & Subscriptions                 | 1,000                      | 500                        |
| Engineering services                 | 20,000                     | 30,000                     |
| Equipment lease – Golf Course        | 9,500                      | 9,500                      |
| Food costs – Golf Course             | 3,000                      | 3,000                      |
| Fuel expense                         | 6,000                      | 6,000                      |
| Fuel expense – Golf Course           | 5,000                      | 5,000                      |
| Grounds maintenance                  | 45,000                     | 45,000                     |
| Grounds maintenance – Golf Course    | 40,000                     | 40,000                     |
| Insurance and bonds                  | 50,000                     | 50,000                     |
| Janitorial services                  | 1,000                      | 1,000                      |
| Legal & Accounting                   | 25,000                     | 25,000                     |
| Miscellaneous                        | 500                        | 500                        |
| Office Supplies                      | 6,000                      | 6,000                      |
| Office Supplies                      | 1,000                      | 1,000                      |
| Parcel fee expenses                  | 40                         | 0                          |
| Payroll taxes                        | 12,000                     | 12,000                     |
| Payroll taxes – Golf Course          | 4,000                      | 4,000                      |
| Pension retirement deduct            | 45,000                     | 45,000                     |
| Pro shop purchases                   | 4,000                      | 4,000                      |
| Recreation Wages                     | 190,000                    | 190,000                    |
| Recreation wages – Golf Course       | 100,000                    | 100,000                    |
| Rent                                 | 1,000                      | 1,000                      |
| Rent – Golf Course                   | 15,000                     | 15,000                     |
| Repair and maintenance               | 50,000                     | 50,000                     |
| Repair and maintenance – Golf Course | 30,000                     | 25,000                     |
| Retirement                           | 25,000                     | 25,000                     |
| Retirement – Golf Course             | 6,000                      | 6,000                      |
| Seminars/Travel                      | 1,500                      | 0                          |
| Soccer expenditures                  | 500                        | 500                        |
| Supplies                             | 20,000                     | 20,000                     |
| Supplies – Golf Course               | 50,000                     | 50,000                     |
| Taxes & Licenses                     | 200                        | 200                        |
| Telephone                            | 5,000                      | 5,000                      |
| Telephone – Golf Course              | 2,000                      | 2,000                      |
| Tennis expenditures                  | 500                        | 0                          |
| Tournament expense                   | 0                          | 8,500                      |
| Tournament expense – Golf Course     | 0                          | 100                        |
| Travel                               | 0                          | 200                        |
| Utilities                            | 45,000                     | 40,000                     |
| Utilities – Golf Course              | 15,000                     | 15,000                     |
| <b>TOTAL EXPENDITURES</b>            | <b><u>\$ 1,212,200</u></b> | <b><u>\$ 1,241,960</u></b> |

**OTHER FINANCING SOURCES (USES):**

|                             |        |        |
|-----------------------------|--------|--------|
| Grant Income                | 0      | 0      |
| Debt retirement – principal | 0      | 0      |
| Debt retirement – interest  | 0      | 0      |
| Cooperative Endeavor        | 70,000 | 70,000 |

**TOTAL OTHER FINANCING  
SOURCES (USES**

**\$ 70,000**      **\$ 70,000**

**Excess of revenue over (under)  
Expenditures**

**\$ 261,100**      **\$ 246,190**