

The following resolution was offered by Carlos Archfield and seconded by N.R. "Rusty" Williamson:

RESOLUTION NO. 6- 2019

WHEREAS the Local Government Budget Act requires the Governing Authority to amend their operating budget(s) when the anticipated revenues and/or expenses vary from the adopted budgets due to transfers, increases, decreases, errors or movement of one funding or program to another; and

WHEREAS to comply with the Budget Act and provide a guide for accountable management of public funds all line item budgets for the General Fund, Special Revenue fund and Blended Component Units accounted for by the Police Jury Administration must be amended.

THEREFORE, BE IT RESOLVED that the 2019 Proposed Budget has been adopted as shown in the below Exhibit(s) A and B.

Exhibit A

BEAUREGARD PARISH POLICE JURY
2019 PROPOSED BUDGET

FUNDS	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL COMBINED BUDGETS
REVENUES:			
Prior Year	1,258,459.00	15,997,138.00	17,255,687.00
Restricted Fund Balance	56,535.00		
Carry-over			
Taxes	849,107.00	<div style="font-size: 3em;">}</div>	<div style="font-size: 3em;">}</div>
Licenses & Permits	312,107.00		
Intergovernmental	1,862,000.00		
Revenue			
Fees & Charges			
Fines & Forfeitures		15,482,947.00	18,533,104.00
Use of Money & Property	15,800.00		
Other Revenues	11,250.00		
Transfers In	0.00		
TOTAL REVENUES:	4,365,241.00	31,423,550.00	35,788,791.00
EXPENDITURES:			
General Government		<div style="font-size: 3em;">}</div>	<div style="font-size: 3em;">}</div>
Legislative	314,280.00		
Judicial	189,904.00		
Elections	89,648.00		
Finance & Admin.	502,593.00		
Gen. Gov. Bldg & Maint.	681,752.00		
Public Safety	960,524.00		
Public Works			
Health & Welfare	100,000.00		
Culture & Recreation	44,056.00		
Economic Develop	33,995.00		
Debt Service	117,679.00		
Other Expenditures	8,083.00		
Transfers/Interfund	407,522.00		
TOTAL EXPENDITURES:	3,450,036.00	17,273,874.00	19,041,429.00
Reserved/Designated	915,205.00	14,149,676.00	16,747,362.00

Cont'd
Exhibit B:

BEAUREGARD PARISH AIRPORT
2019 PROPOSED BUDGET
(ENTERPRISE FUND)

REVENUES	2019 BUDGET
Un-Expended Prior Year Funds	201,758.00
State & Federal Funds	755,803.00
Fuel Sales	160,000.00
Water Sales	0.00
Interest Earned	1,104.00
Rental & Property Leases	117,000.00
Timber Sales A/P Property	0.00
Other	3,000.00
TOTAL REVENUES	1,238,665.00
EXPENDITURES:	
Administrative Cost	258,450.00
Maintenance & Operations	175,367.00
Miscellaneous Expenses	20,000.00
Travel & Training	2,000.00
State & Federal Taxes	9,000.00
Capital Improvements	767,804.00
Reforestation	0.00
Community Projects	0.00
Debt Services	0.00
TOTAL EXPENDITURES	1,232,621.00
RESERVED UNDESIGNATED	6,044.00

This resolution having been submitted to a vote, the vote was recorded as follows:


YEAS: N.R." Rusty" Williamson, S.E. "Teddy" Welch, Elvin "Doc" Holliday, John Stebbins, Carlos Archfield, Jerry Shirley, Gerald "Mike" McLeod, Mike Harper, and Ronnie Jackson.

NAYS: None.

ABSENT: Ronnie Libick.

And the resolution was declared adopted on this, the 26th day of March 2019.


SHANTEL ALLEMAN
SECRETARY -TREASURER


S.E. TEDDY WELCH
PRESIDENT

STATE OF LOUISIANA
PARISH OF BEAUREGARD

I, SHANTEL ALLEMAN, Secretary-Treasurer of the Police Jury of the Parish of Beauregard, State of Louisiana, DO HEREBY CERTIFY that the foregoing is a true and correct copy of the Resolution adopted by the Police Jury in Special Session on March 26, 2019, and recorded in Minute Book 30, at which meeting a quorum was present. GIVEN UNDER MY OFFICIAL SIGNATURE AND SEAL OF OFFICE THIS 26TH DAY OF MARCH 2019.

(SEAL)


SHANTEL ALLEMAN, SECRETARY -TREASURER
BEAUREGARD PARISH POLICE JURY

BEAUREGARD PARISH POLICE JURY

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2019 BUDGET MESSAGE

General Fund, Special Revenue Funds, and Airport Enterprise Fund

The 2019 Budget outlines a financial plan for the following fund types and account groups managed by the Beauregard Parish Police Jury. The accounts are organized on the basis of funds and account groups, each of which is a separate accounting entity; whereby there is no grouping or co-mingling of individual entity's transactions. Line item budgets are prepared for each individual fund to ensure that a management plan is in place for the projected revenues and expenditures of that entity. With each major revenue source there are specific limitations, either by legislative act, by proposition, or by local ordinance stating what is allowed under the basis of having received the revenue. The enclosed or expanded line item budgets for each fund group represents the 2019 financial plan of how the Police Jury anticipates receiving revenues and expending those revenues throughout the course of the year. The aforementioned expanded line item detail budget report is recapped into the Proposed Budget Totals shown on the Revenue and Expenditure recap and then further combined into General, Special Revenue and Enterprise Fund Groups shown on the Resolution for adoption.

Government Funds:

001: General Fund:

The General Fund is comprised of all financial resources that are not accounted for in all the other Special Revenue Funds, Blended Component Units, and Debt Service Funds. General Fund is the only discretionary fund that is managed by the Police Jury. The major categories of revenue in the General Fund are occupational licenses tax, and severance taxes. We must note that severance taxes are from timber and general severance within our parish and can fluctuate substantially. The general and timber combined totaled \$1,881,533.00 in 2018. The development within the parish in recent years along with the increasing demands in mandated expenses and governmental demands of services and accountability has forced the Jury to begin making provisions for acquiring a new revenue source to continue to maintain all government buildings. Due to the age of the Parish Jail and the age of other parish owned buildings that provide public services, expenses have begun exceeding revenue needed for their required maintenance. The maintenance, increased inmate count, medical cost, feeding, and housing operational expenses of the Beauregard Parish Jail has continued to increase. General Fund revenue constraints brought about by increases in mandated expenses and cost of living, monies have not been adequate in the past to make all needed renovations and repairs to the aging government buildings (i.e. Old Post Office, Parish Jail, and other Police Jury owned buildings). The renewals for 2019 insurance premiums for buildings and their contents have decreased slightly.

On 2018, fund 041 was combined into General Fund to mainstream the accounting process. The Automated Flight Service Station (AFSS) is a separate department code with the general fund to allow us to maintain accountability for expenses. The AFSS was constructed in 1985 and the FAA fully occupied the center until 2007. Currently the building is not occupied by staff daily; however, a small portion of the facility is still being used by the FAA. The facility is still on annual lease. The AFSS leases only an estimated 800 square feet. The remaining 10,000 square feet of the building is being marketed and available for lease. Our remaining focus in 2019 will be to continue to maintain the building and to seek a lessor for the remaining 10,000 square feet of the building that is currently unoccupied.

We proactively seek legislative funds and grants for revenue. The Police Jury must reach a resolve on acquiring dependable avenues to fund the increasing expenditures of the General Fund's mandated expenses, either with a sales tax proposition or an ad valorem tax proposition. Beauregard is one of a few parishes without a levied tax to fund

mandated expenses as well as the magnitude of other expenses paid from the General Fund.

In 2019, we have budgeted \$250,000.00 to repurpose the activities building to utilize the facility for other governmental entities operated by the Police Jury. These building is in need of roof repairs, HVAC systems and renovations to allow access to office space upstairs. We have also budgeted \$20,000.00 to upgrade the security system and the phone system at the Police Jury Administration office. The current systems have been in place since the Administration office was built. The security system upgrade would allow for integration with the one currently in the Parish Courthouse and the Parish Jail, if necessary.

020: Parishwide Road Fund

Legislative action to change formula on Parish Transportation Funds to include road miles in the formula has increased the amount received from State Treasury. In 2019 we anticipate an estimated \$490,000 based on prior year revenues.

Major expenses in Parishwide are employee costs, fuel, equipment maintenance, and insurance. The most significant revenue, the 1% Sales Tax collected by the Parishwide Fund is expended 35% for employee salary, 35% equipment and 30% road materials in each ward.

In 2018, Fund 002, Permitting Fund, was incorporated into the Parishwide fund. We added a revenue line to the fund to account for all the Administration fees incurred during the permitting process.

21-28: Road Districts One through Eight:

Road Districts are funded by 30 percent of a one percent sales tax collected in the Sales Tax Revenue account. Those taxes are to be used for road materials and maintenance within that specific Road District. The main sources of revenue for each of the Road Districts are sales tax and ad valorem tax, which is passed by each respective road district to be used exclusively in that road district. In 2009 ad valorem tax proposition renewal for Road District One failed a second time. All other Road Districts are collecting ad valorem millages. The main expenses paid by the Road Districts are road maintenance for the District, salaries for employees, professional services, maintenance service contracts, and capital improvements to roads as funds are available. Line item budgets from each of the Road Districts outline in detail how the monies are proposed to be spent. Each Road District has a varying tax base and levied millage amounts; therefore, amounts in revenue vary.

Parishwide road fund and the eight road districts constitute the road maintenance system for the parish. The accumulated total projected budgeted expenditures for road systems is anticipated to be \$9,052,926.80. There are over 942 miles of parish roads in the unincorporated parts of Beauregard being maintained by the Police Jury.

030: Beauregard Parish Health Unit:

The Beauregard Parish Health Unit has expanded their Parish services. Their operational costs have been held to a minimum, and their accumulated funds have grown because of the levying of their last ad valorem millage and investments of accumulated revenue. The excess is held for unpredictable health crisis and/or inmate medical cost. The Health Unit Staff members travel throughout the Parish administering health care to parish residents who cannot travel to the intercity Health Unit. They provide several programs for immunizations, health care, and health education at remote sites throughout the parish as well as at the main Health Unit. In 2018, \$150,000 was transferred to General Fund to help off-set Inmate Medical Expenses.

031: Solid Waste –

Solid Waste Fund accounts for the 1% sales tax collected for solid waste collections and disposal of waste within the un-incorporated parts of Beauregard Parish. The Sales Tax Collection of 1% for Solid Waste is generated only in the un-incorporated parts of the parish. 1.87% of collections are paid to the Sheriff for collecting the tax.

Generally, \$600,000 is transferred to the individual Wards with the remainder being left in the Sales Tax Fund as a cushion for Solid Waste.

Blended Component Units:

The Blended Component Units are units of Government managed by Boards of Directors appointed by the Police Jury. The Police Jury has oversight over those boards. The following Component Units are reported on and accounted for as part of the Primary Government by the Police Jury leaving the Board of Directors responsible for the day to day management and function of the operation. Department heads and/or board members work with the Police Jury Secretary-Treasurer throughout the year in maintaining their operations of each separate component district. Their financial records are managed by the Police Jury Administration and budgets are prepared. All the blended components whose finances are not managed by the Police Jury are required to adopt a single budget and prepare financial statements independent from the Police Jury.

In August 2018, the Police Jury adopted Resolution 26-2018 which authorized a Fiscal Year change for the Police Jury and all funds managed by the police jury. Our new fiscal year will be April 1 – March 31, thus allowing for less accruals during our annual audits.

003: South Beauregard Recreational District:

South Beauregard Recreational District (Wards 4 and 6) was established by Parish Ordinance No. 2-2005 adopted on March 8, 2005. In 2016, South Beauregard Recreational District issued a bond for \$225,000 to purchase the 3.5 acres adjacent to the current property. Revenue from the current Ad Valorem is used to pay for the Operation and Management of the current facility and the debt service for the bond. The South Beauregard Recreational District is planning on building a new basketball pavilion in 2019 at an estimated cost of \$475,000.

029: Beauregard Parish Tourist Commission:

The Beauregard Parish Tourist Commission's focus is to promote the Parish and State tourist related functions and attractions. The Tourist Commission is funded by a 4% Bed Tax levied on hotels, motels, and camping facilities within the Parish. Also, a 1% State Sales Tax Collection made possible by legislative Act 12, 2002 known as the (CIF) Community Improvement Fund allocation funded through the State Treasurer adds an additional source of revenue. The CIF and Bed Tax are the main sources of funding for the operation of the Beauregard Tourist Commission. The Commission has an obligation to have certified travel consultants on duty 40 hours per week. Funds received are expended for salaries to hold the Center's open, advertisement, promotion, and administration. Also, on deposit for the Tourist Commission is a balance of \$112, which is held solely for the use of maintaining and displaying the Lois Loftin Doll Collection. In December 2017, the collection was moved to the Old First Baptist Church in Deridder, which is where the Beauregard Parish Tourist Commission is currently located. Those monies are to be used at the discretion of the Doll Board. Other items placed in the 2018 budget are the items relative to special functions or projects inclusive of the Watermelon Festival, Gothic Jail After Dark, and tours of the Beauregard Parish Gothic Jail. All of which are directed by the Tourist Commission. The commission has been very active in festivals. Gothic Jail After Dark was introduced in October 2016 and has been very successful at generating revenue to be used solely to promote the Beauregard Parish Gothic Jail and continue to renovate the facility.

32/34: Fire Protection Districts Two and Four:

Fire Protection Districts No. 2 and 4 are managed by boards within their established districts. Fire stations are located an estimated five miles apart in each district. The revenues supporting the District are Fire Insurance Rebates based on population and ad valorem tax millage levied by each district. All monies received are utilized for vehicles, fire apparatus, maintenance operations and training. Depending on the capabilities and availability of adequate fire equipment, fire departments are rated. The better the fire ratings the less homeowner's and businesses must pay for fire insurance. Fire Protection District #4 was planning on building a new \$600,000 Training Center in 2018. A bonding attorney may assist with financing options. The facility was not constructed.

They have decided to build a new Training Center in 2019 at an estimated cost of \$200,000. Fire Protection District #2 has begun the process of purchase three new tankers that should be delivered by the end of June 2019.

37: Criminal Court Fund

The Criminal Court Fund is for the operations of the court system. Funds deposited into the Criminal Court Fund are generated by the court system through court fines and fees. Expenses paid from the funds generated by the court system are for salaries, maintenance and operational cost related to carrying out the legal obligations of the court system including the District Attorney's Office and the District Judge's offices. Any remaining fund balance in the Criminal Court Fund at year end is statutorily split, ½ remaining in the Criminal Court Fund and ½ deposited into General Fund. When collections are not sufficient to meet the obligations of the court the Police Jury must supplement their income to meet their obligations. All expenditures made by the Police Jury from the Criminal Court Fund are ordered or approved by the District Judges and/or the District Attorney prior to payment. With the decrease in fines and fees the financial stability of the fund has greatly decreased in 2017, and it not predicted to generate sufficient funds to maintain a positive balance in 2019. In 2018, \$470,787.87 was transferred to Criminal Court to help off-set expenses. It is estimated that \$407,522.00 will need be transferred to Criminal Court from General Fund in 2019 to help off-set expenses.

38: Beauregard Parish Civic Center/Covered Arena:

The Beauregard Parish Civic Center/Covered Arena operations are managed by the board and accounted for by the board. Revenue reported through the Police Jury comes from the state grant and the rental of the facility for Special Events. Act 3 of 2018 Sales Tax Dedication's \$52, 639 is disbursed to the arena and will be managed and reported by the Beauregard Parish Police Jury. The Beauregard Parish Civic Center/Covered Arena has undergone changes in 2017, a new manager was hired at the end of the year and the board was decreased to a (5) five-member board, as originally specified in Louisiana Revised Statute R.S. 33:4577. While revenue for rentals and shavings were up in 2018, the arena's fire suppression system was in need of repairs. Maintenance costs for normal wear and tear of the facility and the fire suppression system, along with a decrease in fund from the state Sales Tax Dedication grant has caused a deficit in for 2018. General fund transferred \$51,674 to the Covered Arena to off-set those expenses.

39: War Memorial Civic Center:

The operations at the War Memorial Civic Center are made available through revenue collected from rentals of the facility by the community and through a Parishwide millage (1.18 mills) estimated \$203,000 annually. The War Memorial Civic Center houses the Veteran's Administrative Service.

Enterprise Fund:

90: Beauregard Parish Airport:

The Beauregard Parish Police Jury owns only one Enterprise Fund, which is the Beauregard Parish Airport. The operations are overseen by a Board of Directors with Police Jury oversight. The main source of operational revenues is received from sale of fuel, leases and/or rental of the airport property, and timber sales from the airport property. The income is expended mainly for management and operations of the Airport facility. All State and Federal grants received are designated for typical improvements funded by the State and Federal Government. The Airport operations and land base provides economic benefit to Beauregard Parish. The unused land base is available for potential economic developments and is being marketed for lease. Beauregard Parish is home to the second-largest "shovel ready" industrial mega site. The new certified mega-site – nearly 1,200 acres of parish-owned property with access to a railroad spur, major highways, a 5,495-foot airport runway and on-site utilities was announced December 19, 2016.