

## **BUDGET MESSAGE**

Chairman Triche, Honorable Members of the Assumption Parish Police Jury, I am pleased to present to you the budget for general operations and maintenance and capital improvement funds for the year beginning January 1, 2017.

Assumption Parish has three different types of funds (general fund, special revenue funds, and capital project funds). The individual funds within each fund type are identified in this budget report.

Preparation of annual operating budgets for submittal to the Police Jury is the shared responsibility of the Secretary-Treasurer and the staff accountants, with the projection of program expenditures and needed improvements provided by operating department heads. The year 2017 annual budget was prepared based upon past operating history and the projected needs and changes for the upcoming fiscal period. After the budgets have been completed for each fund, they are submitted to the Police Jury President, whose responsibility is to review them. Once adjustments have been made by the Police Jury President, the budget is submitted to the Police Jury for final approval.

The following is a discussion of significant changes in select funds:

### **GENERAL FUND:**

The General Fund accounts for all revenues and expenditures of the Assumption Parish Police Jury, which are not accounted for in other funds. The fund generally receives revenues from taxes, licenses and permits, intergovernmental grants, interest earnings, rents, and royalties. For the upcoming year of 2017, revenues are estimated to have a very minimal decline compared to those revenues received in 2016. Expenditures for the year 2017 are expected to increase as compared to those expenditures in 2016. A step increase in salaries was allocated in 2017 which equates to approximately a 3% increase in pay per employee. A cost of living increase was not factored in for 2017 due to the need to reduce the budget. Recreation allowances have also decreased to \$10,000 per year per ward. However, cumulative allocations for recreation allowances have been incorporated into the budget for 2017 resulting in increased expenditures of an estimated \$600,000. Discussion relative to returning these cumulative allocations back to the fund balance will be considered. Funding of \$10,000 for maintenance and repairs of the Parish Health Unit has been allocated. For 2017, \$10,000 has been appropriated for the Summer Feeding Program and for the Assumption Parish Sheriff's Office, however, that funding will also be proposed to be cut prior to the expenditure being incurred. The building allocation for 2017 remains steady at \$20,000 to cover only absolutely necessary building renovations. The Criminal Court fund is requiring a \$185,000 transfer from General Fund. Allocations for 2017 were also incorporated to account for the reimbursement to the Sheriff's Office for parish prisoner meals in the amount of \$138,000. \$80,000 was also incorporated into the budget for the housing of the parish youth to be incarcerated since the Assumption Parish Youth Center is no longer in operation. The transfer from General Fund to the OEP budget has also increased from \$150,000 to \$200,000 due to increased expenditures relative to emergency events in which there was no FEMA reimbursement. The General Fund has an estimated ending fund balance of \$5,371,186.

#### **1% SALES TAX:**

The 1% Sales Tax Fund accounts for revenues generated from the sales tax collections throughout the parish. Estimated revenues for the 2017 Sales Tax Fund are on a decline at \$2,145,690. Expenditures are slightly increased compared to previous years. An allocation of \$50,000 has been appropriated for possible building renovations. An overall 3% increase in salaries was allocated for all existing employees, with no cost of living increase. The Library Fund allocation was decreased by \$90,000 for a total transfer of \$150,000 due to a steady and maintained Library fund balance. The transfer allocation for the Road & Bridge Fund has been maintained at \$1,019,400. The transfer allocation for the Health Unit has also remained steady at \$18,400 for utility costs. The 1% Sales Tax Fund has an estimated ending fund balance of \$2,088,874.

#### **SOLID WASTE FUND:**

The Solid Waste Fund for 2017 will have additional expenditures related to the clean-up of the Ezekiel Dump Site relative to the tornado event and the straight line winds event in 2016. A line item of \$400,000 has been earmarked for said clean-up to cover transportation to a landfill, tipping fees, etc. An additional \$10,000 of parish labor was also included as it relates to this clean-up. The estimated beginning fund balance of the Solid Waste Fund went from \$1,337,434 to an estimated ending fund balance of \$879,451.

#### **1/4% SALES TAX – DRAINAGE:**

The 1/4% Sales Tax Fund accounts for revenues generated from the sales tax collections throughout the parish. Estimated revenues for 2017 have taken a huge decline to an estimated \$360,970. Drainage project allocations have been reduced from \$365,000 to \$275,000 for 2017. Expenditures are at an increase for 2017 due to the cumulative allocations for drainage allowances being incorporated into the budget in the amount of \$197,634. Discussion relative to returning these cumulative allocations back to the fund balance will be considered. With this, the estimated ending fund balance is \$303,687.

#### **PUBLIC BUILDINGS/FACILITIES FUND:**

The Assumption Parish Community Center has been fully operational since calendar year 2014. All funding for this center is run through the Public Buildings/Facilities Fund. Total revenues for the fund are anticipated at approximately \$314,422 with expenditures anticipated at approximately \$204,905. The fund is expected to have an ending fund balance in 2017 of \$1,624,102.

Revenues and expenditures of all remaining funds are in line with past years with minor fluctuations. Resulting, therefore, in an estimated total parish ending fund balance of \$21,383,607.

Respectfully submitted,



Kim M. Torres  
Secretary-Treasurer