



DESOTO PARISH POLICE JURY
November 27, 2023 at 5:00 PM
Budget and Finance Committee Meeting

Police Jury Meeting Room, 101 Franklin Street, Mansfield, LA 71052

AGENDA

OFFICERS

Greg Baker, Chairman, Kyle Kennington, Trina Boyd-Simpson, Richard Fuller and B. D. Mitchell

- A. CALL TO ORDER**
- B. CALL FOR ADDITIONS AND DELETIONS**
- C. GUEST AND PUBLIC COMMENTS**
- D. BUDGET AND FINANCE ITEMS**
 - 1. Adopt the 2024 Road Budget
- E. ADJOURN**

**DeSoto Parish Police Jury
2024
Budget**

ROAD FUND

Beginning Fund Balance: (Projected)		13,417,914
2024 Budgeted Revenues		
General Revenues	17,259,261	
Program Revenues	2,700,000	
Total Revenues:	<u>19,959,261</u>	19,959,261
2024 Budgeted Expenses		
Public Works	11,329,748	
Capital Outlays	14,207,000	
Total Expenditures:	<u>(25,536,748)</u>	(25,536,748)
Transfers In	1,000,000	
Total Transfers:	<u>1,000,000</u>	1,000,000
Net Increase(Decrease) in Fund Balance:		<u>(4,577,487)</u>
Ending Fund Balance: (Projected)		<u><u>8,840,426</u></u>

**DESOTO PARISH POLICE JURY
ROAD FUND - BUDGET FOR YEAR ENDING DECEMBER 31, 2024**

	2023						2024	
	(A) Original Budget	(B) Last Adopted Budget	(C) Actual Year-to-Date as of: September 30, 2023	(D) Estimated Remaining for Year	(E) Projected Actual Result at Year End	(F) % Change Last Adopted Budget vs. Projected Actual Result at Year End [E / B - 1]	(G) Proposed Budget	(H) % Change Projected Actual Result at Year End vs. Proposed Budget [G / E - 1]
SUMMARY OF REVENUES - BY SOURCES								
LOCAL:								
Ad Valorem Taxes	\$ 4,343,040.14	\$ 4,343,040.00	\$ 4,274,210.54	\$ 130,000.00	\$ 4,404,210.54	1.4%	\$ 5,555,261.00	26.1%
Sales & Use Tax	6,365,200.00	6,365,200.00	6,610,598.67	\$ 2,066,677.03	\$ 8,677,269.70	36.3%	8,370,000.00	-3.5%
Interest Earnings	6,000.00	6,000.00	128,617.83	\$ 50,175.00	\$ 178,792.83	2879.9%	178,000.00	-0.4%
Misc. Revenue/Donations/Comp for Damages	1,617,500.00	1,617,500.00	259,075.27	\$ 60,000.00	\$ 319,075.27	-80.3%	300,000.00	-6.0%
Violation Citations	130,000.00	130,000.00	138,320.84	\$ 20,000.00	\$ 158,320.84	21.8%	160,000.00	1.1%
Road Use Permits	130,000.00	130,000.00	177,127.00	\$ 60,000.00	\$ 237,127.00	82.4%	240,000.00	1.2%
FEDERAL:								
Federal Grants	3,445,450.00	3,445,450.00	906,460.10	\$ 590,000.00	\$ 1,496,460.10	-56.6%	2,000,000.00	33.6%
STATE:								
State Revenue Sharing	36,000.00	36,000.00	24,235.00	\$ 10,000.00	\$ 34,235.00	-4.9%	36,000.00	5.2%
Severance Tax	750,000.00	750,000.00	699,750.03	\$ 17,000.00	\$ 716,750.03	-4.4%	720,000.00	0.5%
Parish Road Fund (PTF)	375,000.00	375,000.00	341,613.09	\$ 65,000.00	\$ 406,613.09	8.4%	400,000.00	-1.6%
State Grant	400,000.00	400,000.00		250,000.00	250,000.00	-37.5%	2,000,000.00	700.0%
TRANSFERS								
Transfer from ARPA	1,000,000.00	1,000,000.00	1,533,621.00	383,488.93	1,917,109.93	91.7%	1,000,000.00	-100.0%
Transfer from Economic Development Funds								
Total Revenues from All Sources	18,598,190.14	18,598,190.00	15,093,629.37	3,702,334.96	18,795,964.33	1.1%	20,959,261.00	11.5%

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**DESOTO PARISH POLICE JURY
ROAD FUND - BUDGET FOR YEAR ENDING DECEMBER 31, 2024**

	2023							2024	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	Original	Last Adopted	Actual	Estimated	Projected	% Change	Proposed	% Change	
EXPENDITURES BY FUNCTION									
Public Works									
Salaries Road	2,796,349.00	2,796,349.00	1,782,963.94	704,452.00	2,487,405.94	-11.0%	2,942,030.00	18.3%	
Overtime	162,000.00	162,000.00	181,111.82	47,313.00	228,424.82	41.0%	180,000.00	-21.2%	
Social Security Roads	226,313.00	226,313.00	140,840.64	57,510.00	198,350.66	-12.4%	238,835.30	20.4%	
Retirement Roads	221,876.00	221,876.00	144,103.83	56,382.38	200,486.31	-9.6%	234,152.25	16.8%	
Group Insurance Roads	658,777.00	658,777.00	407,350.89	142,773.00	550,123.69	-16.5%	763,656.00	38.8%	
Group Insurance - Retirees	53,600.00	53,600.00	33,694.75	11,217.00	44,911.75	-16.2%	45,000.00	0.2%	
Legend	64,919.00	64,919.00	48,233.73	16,728.00	64,961.77	0.1%	65,000.00	0.1%	
State Pension Plans	164,671.02	164,671.02	182,574.87	-	182,574.87	10.9%	182,574.87	0.0%	
Unemployment Expense	1,000.00	1,000.00	-	-	-	-100.0%	1,000.00	#DIV/0!	
CONTRACT LABOR									
Trucks	200,000.00	200,000.00	149,348.40	50,000.00	199,348.40	-0.3%	200,000.00	0.3%	
Tree Removal	100,000.00	100,000.00	75,900.00	30,000.00	105,900.00	5.9%	100,000.00	-5.6%	
Pug Mill (Oil Mix)	150,000.00	150,000.00	133,966.50	-	133,966.50	-10.7%	200,000.00	49.3%	
Spraying	460,000.00	460,000.00	318,666.66	159,000.00	477,666.66	3.8%	478,000.00	0.1%	
Drainage/Plumbing/Etc.	25,000.00	25,000.00	9,500.00	15,000.00	24,500.00	-2.0%	26,000.00	2.0%	
Guardrails, Striping, Etc.	30,000.00	30,000.00	0.00	30,000.00	30,000.00	0.0%	60,000.00	100.0%	
Professional Fees (Audit & Attorneys/Etc)	30,000.00	30,000.00	62.40	15,000.00	15,624.00	-47.9%	20,000.00	28.0%	
Engineering Fees	150,000.00	150,000.00	29,752.00	23,500.00	53,252.00	-64.5%	125,000.00	134.7%	
Dues	27,000.00	27,000.00	26,919.00	-	26,919.00	-0.3%	27,000.00	0.3%	
Utilities	43,000.00	43,000.00	19,001.26	11,172.00	30,173.26	-29.8%	40,000.00	32.5%	
Telephone	13,500.00	13,500.00	9,231.88	6,000.00	15,231.88	12.8%	15,000.00	-1.5%	
Rental/Trucker & Equipment	20,000.00	20,000.00	1,512.00	6,720.00	2,184.00	-89.1%	15,000.00	586.5%	
Fleet Lease Expense	199,767.00	199,767.00	154,318.64	64,533.00	218,851.64	9.6%	220,000.00	2.0%	
Maintenance of Property & Equipment	500,000.00	500,000.00	427,226.32	207,551.00	634,877.32	27.0%	634,000.00	-0.1%	
Insurance-Fleet & Workman's Comp	350,000.00	350,000.00	272,024.69	29,718.00	301,742.69	-13.8%	325,000.00	13.8%	
Maintenance of Buildings & Grounds	35,000.00	35,000.00	31,008.17	25,000.00	56,008.17	60.0%	50,000.00	12.0%	
Medical - Physicals & Drug Testing	5,000.00	5,000.00	3,101.63	3,000.00	6,101.63	22.0%	6,000.00	-1.7%	
Gas & Oil	600,000.00	600,000.00	358,527.10	180,000.00	518,527.10	-13.6%	600,000.00	15.7%	
Office Expense	7,500.00	7,500.00	7,613.39	4,000.00	11,613.39	54.8%	10,000.00	-13.9%	
Technology Expense/Copier Lease, etc.	50,000.00	50,000.00	42,356.03	6,500.00	48,856.03	-2.3%	50,000.00	2.3%	
Misc. Fees, Penalties, Etc.	2,000.00	2,000.00	1,86.11	-	1,86.11	-90.7%	500.00	168.7%	
Uniforms	25,000.00	25,000.00	22,499.86	3,000.00	25,499.86	2.0%	26,000.00	2.0%	
Materials & Supplies	15,000.00	15,000.00	34,986.11	10,000.00	44,986.11	199.9%	45,000.00	0.0%	
Small Equipment Purchase	20,000.00	150,000.00	10,279.21	3,000.00	13,279.21	-91.7%	15,000.00	13.0%	
Office Equipment	5,000.00	5,000.00	557.53	1,500.00	2,057.53	-58.8%	3,000.00	45.8%	
Travel & Conventon	6,000.00	6,000.00	2,991.58	1,000.00	3,991.58	-33.5%	6,000.00	50.3%	
Road and Bridge Materials	2,645,000.00	2,645,000.00	2,495,954.12	1,175,621.00	3,671,575.12	-38.8%	3,200,000.00	-12.8%	
Handicap Driveways	55,000.00	55,000.00	15,538.04	14,500.00	30,038.04	-45.4%	32,000.00	6.5%	
PTF Priority Road Projects (Railroad)	489,609.00	489,609.00	579,890.56	-	579,890.56	18.4%	-	-100.0%	
Other Charges-Signs, ROW, DP&O, etc.	180,000.00	180,000.00	87,058.30	50,000.00	137,058.30	-23.9%	150,000.00	9.4%	
Total Public Works	10,787,861.02	10,927,861.02	8,241,403.51	3,135,742.40	11,377,145.91	4.1%	11,329,748.42	-0.4%	

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**DESOTO PARISH POLICE JURY
ROAD FUND - BUDGET FOR YEAR ENDING DECEMBER 31, 2024**

	2023							2024	
	(A) Original	(B) Last Adopted	(C) Actual	(D) Estimated	(E) Projected	(F) % Change	(G) Proposed	(H) % Change	
CAPITAL OUTLAY									
CAPITAL OUTLAY-Road Program	5,448,609.00	9,440,307.00	532,477.71	1,584,697.00	2,117,174.71	-77.6%	6,140,000.00	190.0%	
CAPITAL OUTLAY-FEMA	1,111,698.00	850,000.00	590,530.32	140,000.00	730,530.32	-14.1%	690,000.00	-100.0%	
CAPITAL OUTLAY - PTF	850,000.00	850,000.00	491,631.63	40,000.00	531,631.63	-37.5%	29.8%	29.8%	
CAPITAL OUTLAY - EDA 1-49 Industrial Park West Loop (Brazzel Road)	2,000,000.00	2,000,000.00	9,500.00	65,000.00	74,500.00	-96.3%	6,100,000.00	8087.9%	
CAPITAL OUTLAY - Scale/Upgrades to Facilities	400,000.00	400,000.00	119,868.17	50,000.00	169,868.17	-57.5%	-	-100.0%	
CAPITAL OUTLAY - ROLLER	80,000.00	80,000.00	69,500.00	-	69,500.00	-13.1%	-	-100.0%	
CAPITAL OUTLAY - Equipment & Vehicles	9,890,307.00	13,620,307.00	1,813,507.83	1,879,697.00	3,693,204.83	-72.9%	14,207,000.00	284.7%	
Total Capital Outlay	20,578,188.02	24,548,188.02	10,054,911.34	5,015,439.40	15,070,350.74	-38.6%	25,536,748.42	69.5%	
SUMMARY OF FUND BALANCE									
Net change in Fund Balance	(2,079,997.88)	(5,949,998.02)	5,038,718.03	(1,313,104.44)	3,725,613.59	-162.6%	(4,577,487.42)	-222.9%	
Estimated Beginning Fund Balance	9,692,300.00	9,692,300.00	9,692,300.00	9,692,300.00	9,692,300.00	0.0%	13,417,913.59	38.4%	
Estimated Ending Fund Balance	7,612,302.12	3,742,301.98	14,731,018.03	8,379,195.56	13,417,913.59	238.5%	8,840,426.18	-34.1%	

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2024 ROAD PROJECTS

Road	Description	Total Estimate Construction Costs	Total Estimate Engineering Cost	Total Estimate Project Cost	DPFJ Funding	PTF Funds/ Contributions/Grants	Approved 2024 Projects
Martinez/Delton *	Drainage and Road Reconstruction	600,000	90,000	690,000	290,000	400,000	
1-49 N Industrial Park - West Loop Brazzel Road *	New Road Construction	5,600,000	500,000	6,100,000	3,300,000	2,800,000	
Johnson Street Bridge *	Bridge Site (Off-System Bridge Repairs)	100,000		100,000	100,000		
US 171 South Industrial Park - CSJ *	New Road Construction	500,000	50,000	550,000	550,000		
Wallace Lake Road *	Road & Drainage Improvements (CEA)	750,000	100,000	850,000	680,000	170,000	
Cook Creek Road *	Drainage Improvements	600,000	15,000	615,000	615,000		
Bethlehem	Road Reconstruction & Drainage	900,000	100,000	1,000,000	200,000	800,000	
Buffalo Road Bridge	Erosion Repairs	250,000	15,000	265,000	265,000		
First Street	Drainage Improvements	880,000	10,000	890,000	770,000		
Brown Road	Road Reconstruction	1,500,000	100,000	1,600,000	1,600,000		
Mercalf Road	Road Reconstruction	130,000		130,000	130,000		
Cedar Hill Road (CEA with SMN)	Asphalt Overlay as part of CEA						
	Total:	11,860,000	1,070,000	12,930,000	8,760,000	4,170,000	

Federal Grant - EDA

CEA

PTF Funds

State H92 Capital

* 2023 Obligations Rolling Into 2024

ROAD Department

Vehicles
 (9) Summit White 2500 Crew Cab

REQUESTED 567,000
APPROVED

Total Vehicle Purchases 567,000 -

Equipment
 John Deere Compact Track Loader with Milling Head
 Case Trackhoe - Small
 Case Motor Grader 4WD
 (2) Kubota Tractors
 (2) Kubota Cutters

REQUESTED 130,000
 100,000
 250,000
 130,000
 100,000
APPROVED

Total Equipment Purchases 710,000 -

Total **1,277,000**