

**MINUTES
LAW ENFORCEMENT DISTRICT
PARISH OF BEAUREGARD
STATE OF LOUISIANA**

On Tuesday, June 6, 2023, at 10:00 o'clock A.M., in the office of the Sheriff, Beauregard Parish Courthouse Annex, DeRidder, Louisiana, a meeting of the Law Enforcement District of the Parish of Beauregard, State of Louisiana, was called to order after having complied with all legal prerequisites for notice of a public hearing and meeting.

Members of the public body present at said meeting were as follows: Mark Herford, Sheriff; Sara Franks, Civil Office Manager, and Sarah Martinez, Tax Administrator.

The substance of matters discussed was as follows: Sheriff Herford, acting in his capacity as Chief Executive Officer, announced that the purpose of the public meeting was to amend the budgets for the Sheriff's General Fund and Sales Tax Fund, for fiscal year 2022-2023; to review the proposed budgets for the Sheriff's General Fund and Sales Tax Fund, for fiscal year 2023-2024; and to adopt the millage rates for the tax year 2023 for Beauregard Parish Law Enforcement District. The said budgets were made available prior to the meeting for inspection by the public.

The minutes from the June 10, 2022, meeting were approved as read.

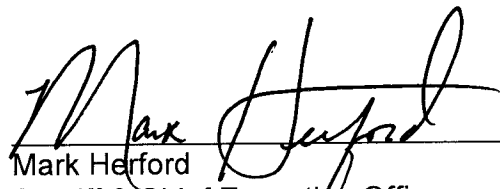
A public comment period was held for comments on adopting the millage rates for the 2023 tax year. No members of the public were present to comment. After discussion, it was determined that the millage rates for the tax year 2023 would be set at 10.03 mills and 6.46 mills, respectively. The resolution was read in full and was adopted by the taxing authority members present by a unanimous vote of approval.

A public comment period was held for comments on the amended and proposed budgets. No members of the public were present to comment. After discussion the Amended Budgets for the Sheriff's General Fund and Sales Tax Fund, for fiscal year 2022-2023, and the Proposed Budgets for the Sheriff's General Fund and Sales Tax Fund, for fiscal year 2023-2024 were adopted by the taxing authority members present by a unanimous vote of approval.

With no other business to consider, the meeting was adjourned on motion of Sheriff Herford and seconded by Sara Franks.

CERTIFICATE

I hereby certify that the above and foregoing is a true and correct transcript of the proceedings of the meeting of the Law Enforcement District of the Parish of Beauregard, State of Louisiana, held at the office of the Sheriff in DeRidder, Louisiana, on Tuesday, June 6, 2023.


Mark Herford
Sheriff & Chief Executive Officer

Mark Herford
Sheriff and Ex Officio Tax Collector
Parish of Beauregard
State of Louisiana

Admin / Civil / Tax (337) 462-2400
Fax (337) 463-9952



Criminal / Jail (337) 463-3281
Fax (337) 463-6347

RESOLUTION

BE IT RESOLVED, that the following millage(s) are hereby levied on the 2023 tax roll on all property subject to taxation by Beauregard Parish Law Enforcement District:

	<u>MILLAGE</u>
Constitutional	10.03 mills
Additional Funding	6.46 mills

BE IT FURTHER RESOLVED that the proper administrative officials of the Parish of Beauregard State of Louisiana, be and they are hereby empowered, authorized, and directed to spread said taxes, as hereinabove set forth, upon the assessment roll of said Parish for the year 2023, and to make the collection of the taxes imposed for and on behalf of the taxing authority, according to law, and that the taxes herein levied shall become a permanent lien and privilege on all property subject to taxation as herein set forth, and collection thereof shall be enforceable in the manner provided by law.

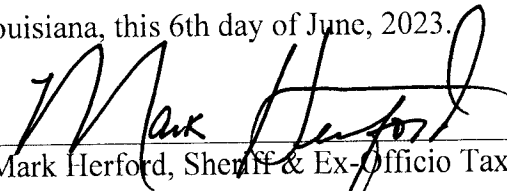
The foregoing resolution was read in full, the roll was called on the adoption thereof, and the resolution was adopted by the following votes:

YEAS: 1
NAYS: 0
ABSTAINED: 0
ABSENT: 0

CERTIFICATE

I hereby certify that the foregoing is a true and exact copy of the resolution adopted at the board meeting held on June 6, 2023, at which meeting a quorum was present and voting.

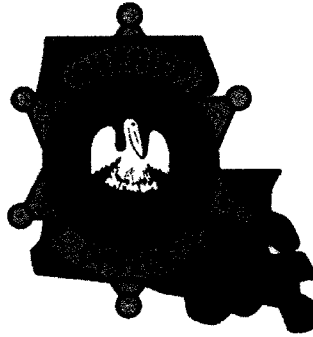
DeRidder, Louisiana, this 6th day of June, 2023.



Mark Herford, Sheriff & Ex-Officio Tax Collector
P. O. Box 370, DeRidder, Louisiana 70634

Mark Herford
Sheriff and Ex Officio Tax Collector
Parish of Beauregard
State of Louisiana

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Date: June 6, 2023

To: Sara Franks, Civil Office Manager

From: Mark Herford, Sheriff

I have reviewed the attached Amended Budgets for the 2022-2023 fiscal year and the Proposed Budgets for the 2023-2024 fiscal year of the Beauregard Parish Law Enforcement District for Sheriff's General Fund and Sales Tax Fund of the anticipated revenues and expenditures of the Beauregard Parish Sheriff's Office.

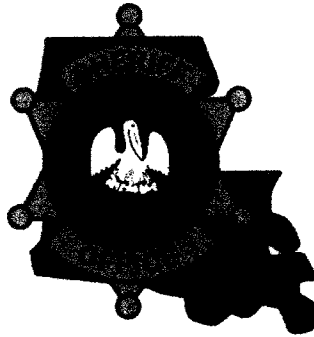
A public hearing and meeting were conducted in the Office of the Sheriff, Courthouse Annex, DeRidder, Louisiana, on Tuesday, June 6, 2023 at 10:00 am for the purpose of inspection and adoption of said budgets.

This is to advise you that I have adopted the attached budgets as proposed at the hearing, and I, as Sheriff of Beauregard Parish, give my final approval to said budgets as presented to me. Accordingly, implementation is hereby authorized.


Mark Herford
Sheriff and Ex-Officio Tax Collector

Mark Herford
Sheriff and Ex Officio Tax Collector
Parish of Beauregard
State of Louisiana

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TO: Mark Herford, Sheriff

FROM: Sara Franks, Civil Office Manager

DATE: June 6, 2023

RE: Amended 2022-2023 and Proposed 2023-2024 budget of the General Fund and Sales Tax Fund

In accordance with RS 39:1310, I am forwarding you the Proposed 2023-2024 Budgets of the General Fund and Special Revenue Fund and the Amended 2022-2023 Budgets of the General Fund and Special Revenue Fund.

FINANCIAL PLAN

Beauregard Parish Law Enforcement District is financed almost entirely by revenues generated within the parish. These revenues consist of ad valorem taxes, sales taxes, commission on state revenue sharing, fines, license sales, and seizures. Other revenues consist of cost of criminal cases, maintain and keeping of prisoners, court service, transporting prisoners, state supplemental pay for deputies, commission on parish sales tax collections, and state and federal grants.

POLICIES

The Sheriff's General Fund provides revenues necessary to allow the Sheriff to make lawful expenditures encumbered upon him as Sheriff, Chief Law Enforcement Officer, and Ex-Officio Tax Collector of Beauregard Parish.

OBJECTIVES

To provide law enforcement, collect and distribute taxes to designated government authorities, execution of court orders, providing court officers, and processing and collection of all license fees as provided by law.

BEAUREGARD PARISH SHERIFF'S OFFICE
DERIDDER, LOUISIANA
SUMMARY OF SIGNIFICANT BUDGETARY POLICIES

Formal budgetary accounting is employed as a control device during the year for the General Fund and Special Revenue Fund. Expenditures may not exceed budgetary appropriations. Management is allowed to transfer funds between departments and line items as long as the bottom line of the fund is not affected.

Expenditures may not exceed budgetary appropriations at the department level. Management is allowed to transfer funds between line items as long as the bottom line of the department is not affected.

Budgets are adopted for the General Fund and Sales Tax Special Revenue fund on a basis consistent with generally accepted accounting principles (GAAP) except for sales taxes and related commissions are recognized as revenue in the month they are collected and not in the month collected by the vendors.

The modified accrual basis of accounting is used by all funds. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available. "Measurable" is defined as the amount of the transaction can be determined and "available is defined as collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

Those revenues susceptible to accrual are state revenue sharing, intergovernmental reimbursements, interest, grants, ad valorem taxes, sales taxes, fines, commission, and costs. Substantially all other revenues are recorded when received.

**BEAUREGARD PARISH LAW ENFORCEMENT DISTRICT
MARK HERFORD, SHERIFF
SHERIFF'S GENERAL FUND
AMENDED BUDGET 2022-2023**

REVENUE:

Ad Valorem Taxes	\$ 5,670,000
Intergovernmental Revenues	
Federal Grants	276,600
State Grants	521,255
Local Funds	93,000
Fees, Charges, & Commission for Services	2,733,500
Investment Income	16,000
Other Revenues	36,000
Total Revenue:	<u>\$ 9,346,355</u>

EXPENDITURES

Taxation	284,000
Administration	762,000
Community Service	467,000
Civil Service	459,000
Criminal Investigation	5,026,000
Custody of Prisoners	3,132,000
Communications	918,000
Automotive Services	1,057,000
Total Expenditures:	<u>\$ 12,105,000</u>

Excess (Deficiency) of Revenues and Other Sources	(2,758,645)
Over Expenditures	

Other financing sources(uses)

Transfers in	4,267,000
Transfers out	-
Sale of assets	23,500
Total other financing sources(uses)	<u>\$ 4,290,500.00</u>

Net change in fund balance	1,531,855
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Fund Balance, Beginning of Year	<u>\$ 8,172,184</u>
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Fund Balance, End of Year	<u>\$ 9,704,039</u>
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As Amended 06/06/23

BEAUREGARD PARISH LAW ENFORCEMENT DISTRICT
MARK HERFORD, SHERIFF
SHERIFF'S GENERAL FUND
AMENDED BUDGET 2022-2023

REVENUE:

	As Amended	YTD as of 5/31/23	Remaining to Receive/Expend	% Remaining to Receive/Expend
Ad Valorem Taxes	\$ 5,670,000	5,654,481	15,519	0.27%
Intergovernmental Revenues				
Federal Grants	276,600	236,105	40,495	14.64%
State Grants	521,255	422,534	98,721	18.94%
Local Funds	93,000	61,442	31,558	33.93%
Fees, Charges, & Commission for Services	2,733,500	2,357,771	375,729	13.75%
Investment Income	16,000	14,459	1,541	9.63%
Other Revenues	36,000	78,990	(42,990)	-119.42%
Total Revenue:	\$ 9,346,355	8,825,782	520,573	5.57%

EXPENDITURES

Taxation	284,000	245,338	38,662	13.61%
Administration	762,000	680,875	81,125	10.65%
Community Service	467,000	373,167	93,833	20.09%
Civil Service	459,000	398,822	60,178	13.11%
Criminal Investigation	5,026,000	4,404,208	621,792	12.37%
Custody of Prisoners	3,132,000	2,674,272	457,728	14.61%
Communications	918,000	803,991	114,009	12.42%
Automotive Services	1,057,000	953,795	103,205	9.76%
Total Expenditures:	\$ 12,105,000	10,534,468	1,570,532	12.97%

Excess (Deficiency) of Revenues and Other Sources
Over Expenditures

(2,758,645) (1,708,686) (1,049,959) 38.06%

Other financing sources(uses)

Transfers in	4,267,000	-	4,267,000	100.00%
Transfers out	-	-	-	0.00%
Sale of assets	23,500	21,244	2,256	0.00%
Total other financing sources(uses)	\$ 4,290,500.00	21,244	4,269,256	99.50%

Net change in fund balance

1,531,855 (1,687,442)

Fund Balance, Beginning of Year

\$ 6,365,454

Fund Balance, End of Year

\$ 7,897,309

As Amended 06/06/23

**BEAUREGARD PARISH LAW ENFORCEMENT DISTRICT
MARK HERFORD, SHERIFF
SHERIFF'S GENERAL FUND
PROPOSED BUDGET 2023-2024**

REVENUE:

Ad Valorem Taxes	\$ 5,500,000
Intergovernmental Revenues	
Federal Grants	227,500
State Grants	530,000
Local Funds	128,000
Fees, Charges, & Commission for Services	2,818,000
Investment Income	16,000
Other Revenues	1,500
Total Revenue:	<u>\$ 9,221,000</u>

EXPENDITURES

Taxation	331,000
Administration	836,000
Community Service	590,000
Civil Service	475,000
Criminal Investigation	5,404,000
Custody of Prisoners	3,675,000
Communications	920,000
Automotive Services	1,265,000
Total Expenditures:	<u>\$ 13,496,000</u>

Excess (Deficiency) of Revenues and Other Sources Over Expenditures	(4,275,000)
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Other financing sources(uses)	
Transfers in	4,265,000
Transfers out	-
Sale of assets	10,000
Total other financing sources(uses)	<u>\$ 4,275,000.00</u>

Net change in fund balance	-
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Fund Balance, Beginning of Year	<u>\$ 7,897,309</u>
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Fund Balance, End of Year	<u><u>\$ 7,897,309</u></u>
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As proposed 06/06/23

**BEAUREGARD PARISH LAW ENFORCEMENT DISTRICT
MARK HERFORD, SHERIFF
SALES TAX FUND
AMENDED BUDGET 2022-2023**

REVENUE:

Taxes	\$ 4,250,000
Interest	17,000
Total Revenue	<u>\$ 4,267,000</u>

EXPENDITURES

Refunds	-
Transfer Out	4,267,000
Total Expenditures	<u>\$ 4,267,000</u>

Net change in fund balance -

Fund Balance, Beginning of Year \$ 915,271

Fund Balance, End of Year \$ 915,271

As Amended 06/06/23

**BEAUREGARD PARISH LAW ENFORCEMENT DISTRICT
MARK HERFORD, SHERIFF
SALES TAX FUND
AMENDED BUDGET 2022-2023**

	As Amended	YTD as of 5/31/23	Remaining to Receive/Expend	% Remaining to Receive/Expend
REVENUE:				
Taxes	\$ 4,250,000	3,912,320	337,680	7.95%
Interest	17,000	14,096	2,904	17.08%
Total Revenue	<u>\$ 4,267,000</u>	<u>3,926,417</u>	<u>340,583</u>	<u>7.98%</u>
EXPENDITURES				
Refunds	-	-	-	0.00%
Transfer Out	4,267,000	-	4,267,000	100.00%
Total Expenditures	<u>\$ 4,267,000</u>	<u>-</u>	<u>4,267,000</u>	<u>100.00%</u>
Net change in fund balance	-	3,926,417	(3,926,417)	
Fund Balance, Beginning of Year	<u>\$ 915,271</u>	<u>\$ 915,271</u>		
Fund Balance, End of Year	<u><u>\$ 915,271</u></u>	<u><u>\$ 4,841,688</u></u>		

As Amended 06/06/23

**BEAUREGARD PARISH LAW ENFORCEMENT DISTRICT
MARK HERFORD, SHERIFF
SALES TAX FUND
PROPOSED BUDGET 2023-2024**

REVENUE:

Taxes	\$ 4,250,000
Interest	<u>15,000</u>
Total Revenue	\$ <u>4,265,000</u>

EXPENDITURES

Transfer Out	<u>4,265,000</u>
Total Expenditures	\$ <u>4,265,000</u>

Net change in fund balance -

Fund Balance, Beginning of Year \$ 915,271

Fund Balance, End of Year \$ 915,271

As proposed 06/06/23